

*Statutory Instrument No. 116 of 1976*

LOCAL GOVERNMENT TAX ACT  
(Cap. 40:04)

**EXEMPTION FROM PAYMENT OF TAX**

*(Published on 20th August, 1976)*

IN EXERCISE of the powers conferred by section 13 (3) of the Local Government Tax Act, the Minister of Local Government and Lands has exempted, with effect from 1st January, 1976, the persons specified in the Schedule from payment of tax under the Act.

**SCHEDULE**

Students undergoing a full-time course of education at any university or school registered under the Education Act, while working during any vacation or school holiday.

MADE this 6th day of August, 1976.

B.G. MAKOBILE,  
*Permanent Secretary,*  
*Ministry of Local Government and Lands.*

*L2/7/58 I*