

Statutory Instrument No. 105 of 2019

**INCOME TAX ACT
(Cap. 52:01)**

**INCOME TAX (BODIES CORPORATE EXEMPT FROM TAX)
(AMENDMENT) REGULATIONS, 2019**
(Published on 4th September, 2019)

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation
2. Amendment of regulation 2 of Cap. 52:01 (Sub. Leg.)

IN EXERCISE of the powers conferred on the Minister of Finance and Economic Development by section 145 as read with Part I of Schedule 2 of the Income Tax Act, the following Regulations are hereby made —

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| Citation | 1. These Regulations may be cited as the Income Tax (Bodies Corporate Exempt from Tax) (Amendment) Regulations, 2019. |
| Amendment of regulation 2 of Cap. 52:01 (Sub. Leg.) | 2. The Income Tax (Bodies Corporate Exempt from Tax) Regulations are amended in regulation 2 by inserting, in the correct alphabetical order, the following new entry —
“Institute of Development Management;”. |

MADE this 11th day of August, 2019.

O. K. MATAMBO,
*Minister of Finance and
Economic Development.*