



ZIMBABWEAN

# GOVERNMENT GAZETTE

## EXTRAORDINARY

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General Notice 366A of 1993.

### INCOME TAX ACT [CHAPTER 181]

#### Exemption from Non-Residents' Tax on Interest

THE Senior Minister of Finance, in terms of subparagraph (iv) of paragraph (a) of the definition of "interest" in subparagraph (1) of paragraph 1 of the Sixteenth Schedule to the Income Tax Act [Chapter 181], hereby specifies the Agricultural Marketing Authority in respect of the interest payable to the Bank on the loan entered into between the Authority and Bankers Trust Company on the 22nd June, 1993. The loan is guaranteed by the Government of Zimbabwe for US\$60 million.

The consequence of this specification is that the interest payable on the said loan is exempt from non-residents' tax on interest.

23-6-93.

B. T. G. CHIDZERO,  
Senior Minister of Finance.

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