



ZIMBABWEAN  
**GOVERNMENT GAZETTE**  
 EXTRAORDINARY

*Published by Authority*

Vol. LXII, No. 90

30th NOVEMBER, 1984

Price 30c

General Notice 879A of 1984.

INCOME TAX ACT [CHAPTER 181]

Exemption From Non-Residents' Tax on Interest

THE Minister of Finance, Economic Planning and Development, 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 interest payable by the Authority on the loans provided for by the acceptance credit facility entered into between the Authority and Grindlay Brandts Limited, on the 28th November, 1984.

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

B. T. G. CHIDZERO,  
 Minister of Finance, Economic  
 Planning and Development.

30-11-84.

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