

*Statutory Instrument No. 205 of 2018*

**INCOME TAX (AMENDMENT) ACT  
(Act No. 38 of 2018)**

**INCOME TAX (AMENDMENT) ACT (COMMENCEMENT  
DATE) ORDER, 2018  
(Published on 31st December, 2018)**

**ARRANGEMENT OF PARAGRAPHS**

**PARAGRAPH**

1. Citation
2. Commencement of sections 12 and 13 of Act No. 38 of 2018
3. Commencement of the remaining sections of Act No. 38 of 2018

IN EXERCISE of the powers conferred on the Minister of Finance and Economic Development by section 1 of the Income Tax (Amendment) Act, the following Order is hereby made —

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| <p>1. This Order may be cited as the Income Tax (Amendment) Act (Commencement Date) Order, 2018.</p> <p>2. Sections 12 and 13 of the Income Tax (Amendment) Act shall come into operation on the date of publication of this Order.</p> <p>3. The remaining sections of the Income Tax (Amendment) Act shall come into operation on 1st July, 2019.</p> | <p>Citation</p> <p>Commencement of sections 12 and 13 of Act No. 38 of 2018</p> <p>Commencement of the remaining sections of Act No. 38 of 2018</p> |
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**MADE this 29th day of December, 2018.**

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