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General Notice 363A of 1986.

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 to be entered into between the Authority and ANZ Merchant Bank Limited on the 27th May, 1986.

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.

27-5-86.

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