

THE INCOME TAX (AMENDMENT) BILL, 2016

MEMORANDUM

The object of this Bill is to amend the Income Tax Act so as to—

- (a) remove the variable profit tax on income from mining operations;
- (b) reduce the presumptive tax applicable on bus and taxi operators; and
- (c) provide for matters connected with, or incidental, to the foregoing.

L. KALALUKA,
Attorney-General

N.A.B. 3, 2016
10th March, 2016