

(Legislative Supplement No. 30)

LEGAL NOTICE NO. 81

THE PHYSICAL PLANNERS REGISTRATION ACT

(No. 3 of 1996)

COMMENCEMENT DATE

IN EXERCISE of the powers conferred by section 1 of the Physical Planners Registration Act, the Minister for Lands and Settlement appoints the 29th April, 1997, to be the date of commencement of the Physical Planners Registration Act, 1996.

Dated the 4th May, 1997.

N. K. NGALA,
Minister for Lands and Settlement.

LEGAL NOTICE NO. 82

THE INCOME TAX ACT

(Cap. 470)

EXEMPTION

IN EXERCISE of the powers conferred by section 13 (2) of the Income Tax Act, the Minister for Finance exempts from income tax the lump sum payments received by employees of the National Cereals and Produce Board who opt for voluntary early retirement prior to the 31st December, 1998, under the second phase of the Structural Adjustment Programme approved by the Government on the 7th April, 1997:

Provided that—

- (a) an employee who opts for early retirement shall not be eligible for employment with the National Cereals and Produce Board in any capacity or under any terms whatsoever before the expiry of three years from the date on which he left service of the National Cereals and Produce Board under the Structural Adjustment Programme; and
- (b) the National Cereals and Produce Board shall, in addition to complying with any procedures that the Commissioner of Income Tax may require, furnish the Commissioner in respect of each retiring employee, with the name, date of retirement from the service of the National Cereals and Produce Board, the amount paid and a copy of the agreement with the employee duly signed by the employee.

This exemption shall be deemed to have come into force on the 1st July, 1996.

Made on the 29th May, 1997.

MUSALIA MUDAVADI,
Minister for Finance.