

Income Tax (Exemption from Income Tax) (Postal and Telecommunications Regulatory Authority of Zimbabwe) Notice, 2024

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IT is hereby notified that the Minister of Finance, Economic Development and Investment Promotion, in terms of paragraph 2(j) of the Third Schedule to the Income Tax [*Chapter 23:06*], hereby makes the following notice:—

1. This notice may be cited as the Income Tax (Exemption from Income Tax) (Postal and Telecommunications Regulatory Authority of Zimbabwe) Notice, 2024.

2. (1) The receipts and accruals of the Postal and Telecommunications Regulatory Authority of Zimbabwe established in terms of section 3 of the Postal Telecommunications Regulatory Authority Act [*Chapter 12:05*], are exempt from income tax.

(2) The exemption shall be with effect from the 1st of January, 2017.

3. For the avoidance of doubt, the consequence of this declaration is that all receipts and accruals of the Postal and Telecommunications Regulatory Authority of Zimbabwe are exempt from income tax.