

# NOVUS HM LEGAL PRACTITIONERS NEWSLETTER

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## MESSAGE FROM OUR MANAGING PARTNER



Misozi Hope Masengu

Dear esteemed reader,

Welcome to the first ever NOVUS HM Legal Practitioners' Newsletter!

In keeping with our desire to serve our clients better, we will be issuing a quarterly Newsletter, covering among other things, the latest legal news, developments, and insights. We will also keep you abreast of the goings-on in the Firm through our announcements and gallery.

The Newsletter starts off with a brief overview of the new NAPSA amendments - a 'hot topic' in its own right. It then moves on to an article on the strategic benefits of a Trust, for individuals looking to use this legal tool to 'shield' their assets from property sharing in a divorce, or merely to make provision for their children who are minors and cannot own assets. Related to this, is an article on the disclosure requirements for ultimate beneficial owners of a company under the Companies Act. We have also included an update on the new smart land administration system at the Ministry of Lands. The Newsletter closes off with a case review relating to property transfer tax and indirect transfers. See our final pages for exciting announcements and our gallery.

On behalf of the Firm, I would like to thank you for taking the time to read our Newsletter. I hope you enjoy reading it as much as we enjoyed writing it. Happy reading!

A handwritten signature in black ink that reads "Misozi Hope Masengu". The script is elegant and cursive.

**Misozi Hope Masengu**

Managing Partner



# Innovation. Professionalism. Integrity.





# The New NAPSA (Amendment) Act No. 21 of 2022 – 3 Key Changes be Aware of!

Nchimunya M. Mwale

## Introduction

In Zambia, social security is provided for under the National Pension Scheme Act No. 40 of 1996 (the 'NAPSA Act'), which establishes the National Pension Scheme Authority ('NAPSA'). Previously, this was being managed by the Zambia National Provident Fund ('ZNPF'), under the National Provident Fund Act, Chapter 273 of the Laws of Zambia (the 'NPF Act') which was repealed and replaced by the NAPSA Act. Upon the enactment of the NAPSA Act, the fund under the ZNPF was adopted as 'the existing fund' and therefore, is managed by NAPSA.

## The Amendment

On 6th December 2022, the President of the Republic of Zambia assented to the bill amending the NAPSA Act. The National Pension Scheme (amendment) Act No. 21 of 2022 (the 'Amendment Act') seeks to, among other things, address the needs of the members of the defunct ZNPF and to facilitate for the closure of the ZNPF accounts.

**We highlight 3 Key Changes to the NAPSA Act, which employers, employees and retirees should be aware of:**

**1. The Amendment Act revises the penalties payable by employers for the late payment of contributions to the scheme, from 20% to 10% of the principal amount payable.**

This will undoubtedly come as a relief to employers as the 20% penalty was generally considered to be high and punitive in nature. Further, the reduction will result in a better cash flow for businesses. Notwithstanding the reduction on penalties, the principal contributions to the scheme are still mandatory.

## **2. The Amendment Act introduces a waiver by NAPSA on the penalties imposed/incurred due to the late payment of contributions.**

Previously, the NAPSA Act did not provide for a waiver of penalties. The Amendment Act provides that such waiver may be granted by the Minister of Labour and Social Security based on grounds to be contained in a statutory Instrument (SI) which is yet to be issued. This amendment is welcome as it will provide a huge relief for businesses, especially small and medium enterprises (SMEs). However, it is yet to be seen what conditions will be put in place for this waiver to be exercised and whose primary interest it will serve.

## **3. The Amendment Act provides for a once-off early access benefit to members of the ZNPF who made contributions to the ZNPF and have attained the minimum age of thirty-six (36).**

Previously, the early benefits were only accessible upon the attainment of 50 years of age under the ZNPF Act. This amendment is aimed at closing existing ZNPF accounts, by

allowing early access to benefits for those that contributed to the said fund from 1966 to 2000, upon the operationalization of the National Pension Scheme. What appears to have raised concern among members of the general public was the misinformation that the early access benefits apply generally to members of NAPSA. The amendment, however, only applies to members of the defunct ZNPF and not to all members of NAPSA.

## Conclusion

The amendment has been effected and as at the date of this article, it was reported that over 13 million Kwacha had been given to Beneficiaries from the 6th of December 2022. It is yet to be seen the impact the amendment will have on businesses and employees alike.



Nchimunya M. Mwale

# Trusts: Why Should You Create One?

Selina Chatyoka

The term 'Trust' refers to the legal relationship created where a person known as the Settlor, places his or her assets under the control of another person known as a Trustee, for the benefit of another person known as a Beneficiary.

## Parties to a Trust and Legal Implications

Trusts create a tripartite relationship where the absolute owner of property, known as the Settlor, passes the legal title in that property to a person called the Trustee, to hold that property (the **'Trust property'**) in trust for the benefit of another person called the Beneficiary in accordance with the terms set out by the Settlor in a document known as a Trust Deed. The Trust Deed sets out the terms and conditions of the Trust.

Whilst the Beneficiaries of a Trust are the equitable owners of the Trust property given to them; the Trustees are the legal owners of the Trust property. However, the Trustees only hold the Trust property on behalf of the Beneficiaries. Therefore, the Trustees are obligated to manage the

property in the exclusive interest of the Beneficiaries and not themselves. Despite the Settlor being responsible for the setting up of the Trust, it is generally acceptable for the Settlor to also be a Trustee, and in such an instance, the Settlor would be under the same legal obligation to administer the Trust in the best interests of the Beneficiaries. Typically, the Trust Deed will impose onerous duties and liabilities upon the Trustees which they must adhere to. In addition to these duties, Trustees also exercise general powers expressly conferred on them by the Trust Deed such as the power to sell or mortgage the Trust property.

## Legislation and Procedure

In Zambia, Trusts are registered under the Land (Perpetual Succession) Act, Chapter 186 of the Laws of Zambia, (the 'Succession Act') and the Societies Act, Chapter 113, of the Laws of Zambia. In addition, the Trust Restrictions Act, Chapter 63 of the Laws of Zambia also applies to the creation of valid Trusts. Generally, the Succession Act and the Societies Act both provide procedures for establishing a Trust and parties are at liberty to choose whether to register with the Registrar of Societies or the Ministry of Lands pursuant to the Succession Act. The decision to register under either legislation largely depends on the purpose of the Trust.

## Why Should You Create a Trust? – The Strategic Benefits.

**1. Trust property is separate from the Trustees and the Settlor:** Upon creation of the Trust, the Settlor gives up his/her ownership of the Trust property, as it will now belong to the Trust and not the Settlor. Any decisions relating to the Trust property are left in the hands of the Trustees. This separation in terms of ownership of Trust property between a Settlor and the Trust is critical because in the event of death of the Trustee, the Trust property will not

form part of the estate of the Settlor and therefore, cannot be a subject of property distribution. In addition, Trust property will not form part of the Settlor's estate upon bankruptcy of the Settlor or claims from the creditors of the Settlor/Trustee(s).

## 2. Trust property is 'shielded' from property settlement in divorce proceedings:

The legal separation between Trust property and the Settlor is critical because the Settlor does not own the Trust property. Therefore, during divorce proceedings, the Trust property will not form part of the 'matrimonial assets' to be distributed between the Settlor and his/her spouse. Creating a Trust therefore, can be used to 'shield' the assets of the Settlor from being distributed by the courts during divorce proceedings. To every rule however, there is an exception. In this regard, the Courts may be able to 'see behind' the Trust if it is being used as a 'sham' created by the Settlor to prevent his/her spouse from benefiting from the 'matrimonial assets,' especially depending on when and how the Trust was created.

**3. A Trust is a private entity:** It is not subject to the disclosure requirements imposed on other body corporates such as companies. Furthermore, there is no requirement to publicise the Trust Deed in the same manner that shareholders are required to publicise the articles of association, unless for Trusts to which the Trust Restrictions Act applies. Additionally, Trusts are not required to disclose annual returns and for all intents and purposes, can operate as they please, provided the Trustees do not breach the law or their fiduciary duties.

## 4. A Trust allows minors to own land until they attain legal age, i.e., 21 years.

Therefore, Trusts help to secure the rights of minors in that whilst they may not be able to hold or manage the property held in trust on their own, more qualified person(s) may be appointed to manage the property





for their benefit until they are able to.

#### 5. Fiduciary duties imposed on the

**Trustee:** A Trustee is at law considered to be in a fiduciary position to the Beneficiaries of the Trust and thus, owes them fiduciaries duties such as a duty to keep and render accounts, a duty of loyalty and a duty of prudence. A Trustee must not commingle Trust property with his own personal property and must account for the Trust property that he/she holds, as well as all his/her actions that relate to the Trust. Trustees must act fairly and impartially between the Beneficiaries of the Trust and must use reasonable care and skill when exercising their powers. The Trustee is expected to be extremely loyal to the Beneficiaries and must neither be conflicted in his/her duties, nor obtain any profit from his/her position as a fiduciary, unless expressly stated by the Trust Deed. The fiduciary relationship created between Trustee and beneficiary is arguably the main allure of Trusts, as the risk of mismanagement by the Trustees is lessened. This gives some level of comfort to a Settlor creating the Trust, because the people whom he/she has entrusted to hold and manage property for the Beneficiaries will do so with utmost good faith.

#### Conclusion

A Trust is a useful legal vehicle that can be used for various purposes, such as the protection or 'shielding' of assets and the preservation of assets.



Selina Chatyoka

**“A Trust is a useful legal vehicle that can be used for various purposes, such as the protection or ‘shielding’ of assets and the preservation of assets.”**



# Who are the Real Owners of a Company? - The Concept of Beneficial Ownership under the Companies Act

Liyena Phola

Ordinarily, the shareholders of a company limited by shares are the owners of the company; they provide Equity Funding to the company by way of paying for their shares. Generally, the rights that the shareholders receive in return for owning shares include: rights to vote, the right to receive dividends out of the company's profits while the company is operating, and the right to share in any surplus assets of the company (i.e., assets remaining after all of the company's creditors have been paid in full) when the company is wound up. Typically, share ownership is evidenced by the issuance of a Share Certificate by the Companies Registry (PACRA) and the listing of the shareholders on the register of members by the company.

However, in reality, the mere fact that a person or entity is listed as shareholder on a Share Certificate or register of members on its own, is not conclusive evidence of ownership. It is for this reason that the Zambia Companies Act No. 10 of 2017 (the "Act") has stringent requirements for disclosure of 'beneficial ownership' of shares. Beneficial ownership of shares refers to the indirect ownership of shares, where the specific ownership rights of use and control of the shares in a company belong to one person in equity, and the direct or legal interest in the company belongs to another person.

The Act requires that a shareholder must reveal who is actually beneficially entitled to the shares, or has interests in them, or who exercises control over the shares.

Under the Act, a beneficial owner is defined as:

*"a natural person who —*  
*(a) directly or indirectly, through any contract, arrangement, understanding, relationship or any other means ultimately owns, controls, exercises substantial interest in, or receives substantial economic benefit from a corporate;*  
*(b) exercises ultimate and effective controls over a legal person or legal arrangement; or*  
*(c) effectively controls a legal person or legal arrangement on whose behalf a transaction is conducted; ..."*

Evidently, the definition under the Act leans towards a wider meaning of beneficial ownership. It primarily hinges on who exercises ultimate control of the shares in a company even if they are not legal owners. It is even more interesting/critical when the listed shareholder is a company, as the Act requires that all the information relating to the shareholders and directors of the shareholder are listed until the natural persons 'behind' the company are revealed. The 'real' owners of the company are referred to as the ultimate beneficial owners (UBOs). Therefore, where the registered shareholder is not the beneficial owner of the shares in the company, there arises a relationship between the registered shareholder (the 'front' or 'nominee' shareholder) and the UBO. Invariably, there may also be need to regulate this relationship through contracts (usually nominee shareholder agreements)

in order to protect the interests of the UBO.

## Reasons for Beneficial Ownership

There are many reasons why people would decide to enter arrangements of cognate or hidden beneficial ownership and may include the following (i) **Privacy:** some people prefer to keep a low profile in a company, especially where the company is growing exponentially; such arrangements can be an effective way of escaping from the prying eyes of others. (ii) **Control without limit:** beneficial ownership arrangements create a 'second veil of incorporation,' in that the UBO can control shareholder decisions while remaining anonymous and in the worst-case scenario the 'front/nominee' shareholder is likely to bear the brunt of a poor corporate decision (with some exceptions of course). (iii) **Engaging in illegal activity:** some UBOs prefer to conceal their identity so that they can engage in illegal activity such as tax evasion, money laundering, terrorism financing and such other crimes.

## Should all Companies Disclose their UBOs? - Practical Limits of Beneficial Ownership under the Act.

The strict requirements under the Act to disclose the UBOs is specifically aimed at reducing the possibility of criminal activity and is part of a global effort to fight money laundering. Notably, the old Companies Act of 1994 (the 'old Act') had no provision requiring shareholders to disclose beneficial ownership. The Act is not clear



as to whether the companies incorporated under the old Act are also required to disclose beneficial ownership information to PACRA. However, the Act provides that the companies incorporated under the old Act are deemed to have been incorporated under the new Act. Therefore, it is arguable that such companies are still required to reveal beneficial ownership.

It is also critical to note that the Act provides that where a UBO or a 'front/nominee' shareholder fails to disclose/make a declaration in terms of beneficial ownerships, any rights in relation to the shares shall not be enforceable. Therefore, even companies that were registered under the old Act would still be caught up under the new Act if they fail to comply with the disclosure requirements. For instance, if any dispute arises between a UBO and the 'front/nominee shareholder' they would mostly likely seek to enforce their rights before a court or arbitral tribunal (depending on the terms of the agreement). If disclosure was not made to PACRA in accordance with the Act, the rights of the parties may not be enforceable. Thus, to avoid such a glitch, it is prudent for companies to disclose their beneficial ownership arrangements to PACRA.

In terms of the procedure, this is done by filing the prescribed Notice and Form to PACRA within thirty (30) days from the date of receipt by the company of the declaration of beneficial ownership.



Liyena Pola

**“If disclosure was not made to PACRA in accordance with the Act, the rights of the parties may not be enforceable.”**



# Launching of the New Smart Land Administration System at Ministry of Lands

**Siame Davy**

Typically, a trip to the Ministry of Lands ("MoL") is accompanied by long queues, and cumbersome procedures which are undoubtedly time consuming. Over the years, the government has made attempts at improving the delivery of services at the MoL through the use of Smart Land Administrative Systems. The word 'Smart' relates to the use of information and communications technology to enhance service delivery. On the other hand, the term 'Land Administration Systems,' is derived from the concept of Land Administration, which determines the process of recording and disseminating information about ownership, value and use of land and its associated resources i.e., mineral rights and interests.

## **Progression of the Different Smart Land Administration Systems**

In 2012, government introduced and installed a system called Zambia Integrated Land Management Information System (ZILIMS). ZILIMS was used to process various conveyancing applications. However, the main problem with ZILIMS was that applications could only be made manually over the counter. Moreover, the system was generally very slow, thus lengthening the transactions even further.

In 2019, government introduced ZamServices, a directory of digital and electronic services offered to the public by government through institutional authorities like the Road Traffic and Safety Agency (RTSA), Zambia Revenue Authority (ZRA), Department of Immigration and Ministry of Lands. ZamServices also known as the Government Service Bus (GSB), is a project that helps with the smooth exchange of data among government entities online.

Notably, the ZamServices directory has a variety of services which can be accessed through the online portal called ZamPortal. ZamServices has a provision for processing transactions online. In addition, ZamServices provides a schedule of services, it guides users on how to apply for services at MoL, specifies the documents required when lodging an application, quotes the registration fees and estimates the duration for completion. Arguably, ZamServices can be lauded for simplifying the process of lodging documents and reducing the processing time of applications. Moreover, it improves the quality of data collection by the Ministry.

Most recently, the government introduced the Zambia Integrated Land Administration System (ZILAS) officially launched on June 16th, 2022. ZILAS is a smart integrated system. The essence is to carefully integrate land administration into the operational frameworks of other sectors with the engagement of officials and other experts working in other associated sectors. Illustratively, with ZILAS a user can apply for various applications, for instance, consent to assign or issuance of a Property Transfer Tax certificate from ZRA on the same platform and at the same time.

The noteworthy advantages of the ZILAS are that the system allows people to make applications online, check statuses for pending applications, access and download documents like Offer Letters, Printouts and Consents, thus making the procession of documents much quicker. Additionally, users can make payments for the lodgment of documents through mobile money payment systems, which undoubtedly will be very useful, in that not every Zambian citizen has an active bank account.

It should be pointed out however, that in as much as the Ministry is making efforts to become fully digital, the new system has come with its own shortcomings. For example, payments for Ground Rent have become inefficient because once a customer pays for the outstanding balance, it takes two (2) weeks for the payment to be approved and reflect on the system. Therefore, in an event that one is applying for consent to assign, the delay in approving the payment of ground rent often prolongs the duration of concluding the transaction.

## **Conclusion**

In summary, it is hoped that the introduction of the ZILAS will end all challenges that the Ministry currently faces in the administration of land, at the very least, lessen the difficulty of registering and accessing information about ownership, value and use of land. To give credit where it is due, the attempts by the new dawn government to have a robust smart land system are commendable steps in the right direction.



**Davy Siame**

# Property Transfer Tax and Indirect Transfers of Property: The Case of Teal Minerals Barbados Incorporated vs. Zambia Revenue Authority (Appeal 4 of 2022) [2022] ZMSC 39

Liyena Phola

"Nothing is certain except for death and taxes." The old adage is exemplified in the recent case of **Teal Minerals Barbados Incorporated vs. Zambia Revenue Authority (ZRA) ("the Teal Minerals Case")** in which the Supreme Court delivered a judgment on the topic of property transfer tax. Among the issues discussed were, whether the law provided for the collection of property transfer tax on an indirect transfer of property; and the jurisdiction of ZRA in relation to transactions concluded outside the country by large multinational companies involving assets situated within jurisdiction.

## Facts

In 2017, Teal Minerals Barbados Incorporated (Teal Minerals), a multinational company incorporated in Barbados, purchased all the shares of a company Konnoco (B) Incorporated (Konnoco) also incorporated in Barbados, from EMR Capital Bid Co. (No. 2) Limited (EMR). Konnoco held 80% shares in Lubambe Copper Mine Limited, (Lubambe) a company incorporated in Zambia. Lubambe owned a mining licence to operate a mine in Zambia. The transfer of shares effectively made Teal Minerals the beneficial owner of Konnoco. The share purchase agreement was executed in Barbados. Thus, the transaction took place entirely outside Zambia, between two non-resident companies. The Zambia Revenue

Authority (ZRA) sought to collect property transfer tax on the said transaction. Teal Minerals argued that it had no obligation to pay tax. This sparked litigation, with the Supreme Court deciding in favour of the tax collector and that the transaction is taxable.

## Holding

The Supreme Court unanimously held that based on the facts, the transaction was taxable. Further, although the transfer of the shares occurred outside the country, because the asset which was at the heart of the transaction (viz. a mining licence to extract minerals in Zambia) was situated in the country, the transaction was subject to property transfer tax (PTT).

## Significance

The Teal Minerals Case is useful for the following reasons: it discusses indirect and obscured transfers of property; issues of tax avoidance, claims for tax exemption; the ZRA Commissioner's wide discretion in tax matters; and the interpretation of tax statutes by the Courts. The Supreme Court in deciding this case relied on the Property Transfer Tax Act Chapter 380 of the Laws of Zambia (As amended by Act No. 46 of 2021) ("the PTTA"). The PTTA regulates the taxation of property transfers. This Act imposes the charge of property transfer tax on the following types of property: (a)

Land, (b) Shares, (c) Mining right or interest (d) mineral processing licence, or interest and (e) Intellectual Property.

In particular, under Section 2 of the PTTA, property is defined as: *"(a) land in the Republic; (b) a share issued by a company incorporated in the Republic or a share issued by a company incorporated outside the Republic where the company directly or indirectly owns at least ten percent of the shares in a company incorporated in the Republic; (c) a mining right issued under the Mines and Minerals Development Act, 2015, or an interest in the mining right; (d) a mineral processing licence issued under the Mines and Minerals Development Act, 2015, or an interest in the mineral processing licence; and (e) intellectual property."*

Accordingly, if the property on which tax is to be imposed is land, then it must be situated in Zambia. For Shares, they must either be shares of a Zambian company, or shares of a foreign company which owns at least 10% of shares in a Zambian company. With regard to mining rights or interests, the prerequisite for taxation by ZRA is that they should be issued under the Mines and Minerals Development Act. With regard to Intellectual Property ("IP"), tax is charged on royalties and other income realised from IP. With the exception of transactions exempt from taxation under Section 6 of the PTTA, tax is to be charged or collected whenever



property is transferred. According to Section 4 of the PTTA: "Whenever any property is transferred, there shall be charged upon, and collected from, the person transferring such property a property transfer tax in accordance with the provisions of this Act." Therefore, if the property at the heart of a transaction falls under the description of property as envisaged by the PTTA it will be subject to property transfer tax whenever it is transferred. And as a general rule the person who is required to pay tax is the person transferring such property (the transferor).

Although the PTTA does not provide for indirect transfer of property, it was interesting to see the Supreme Court in the Teal Minerals Case grabbed this clear lacuna by the nestle and decided the case with so much poise. On this point the Supreme Court held as follows:

*"To the extent that the Lubambe shares were not transferred to EMR, the transfer of the interest in it was indirect. This, however, does not mean that the transaction was not amenable to property transfer, this is because section 2(1) of the Property Transfer Tax Act refers to the transfer of mining rights or interest therein. The reference to "interest" in a mining right implies an indirect transfer in light of the definition ascribed to it using the words including a legal share in something. It stands to reason that an interest can either be legal, therefore direct or beneficial, therefore indirect. The Act does not distinguish between a direct or indirect transfer of such right or interest. The consequence of the transaction, as we will explain later, is that the transferee, EMR, gained indirect control of Lubambe and its mining right. We, therefore, do not accept the argument by counsel for the Appellant that the transaction which is the subject of this appeal is not amenable to tax because it was an indirect transfer of the mining right."*

### **Discretion of the Commissioner-General**

The Commissioner General has wide discretion to determine the basis of tax payable on a transaction. Section 5 of the PTTA provides for the Commissioner General's discretion to determine the realised value on any transfer of property

for the purposes of charging tax. It can either be on the market value or the actual sale price (and not value) or any other amount determined by him, whichever is higher. In interpreting Section 5 of the PTTA the Court in the Teal Mineral Case stated the following:

*"The commissioner general will apply the actual price of the mining right. That is to say, 10% of the price at which the parties have agreed it will be sold at. The commissioner-general is also mandated to consider any other amount as the tax to be paid as long as the latter is the higher amount. This gives the commissioner-general discretion, where the parties to a sale agreement have deliberately deflated sale price, to determine an appropriate figure of tax which should be paid."*

### **Interpreting Tax Statutes**

Whilst legal canons of statutory construction apply to taxing Acts, there are certain considerations which may be regarded as special in the construction of Taxation Acts. Consequently, the Courts in the past, in dealing with taxation matters have articulated a strict interpretation to be applied to a claim for tax exemption; and that it was for the tax payer to establish that the transaction is exempt from tax.

Evident from the Teal Minerals Case is the fact that Courts are more likely to require payment of tax rather than exempt such pay. The rationale for this is that, ZRA has a duty to collect revenue and it cannot relax the relevant statutory provisions in favour of a taxpayer when the payment of tax is actually due. Further, the commissioner may, in order to give effect to the provisions of the Act increase, reduce or cancel, the liability to tax as the circumstances require. To this end, the Supreme Court stated the following:

*"There can be no legitimate expectation that can be found in ignoring or relaxing the law by the Respondent [ZRA] it is bound to apply the law to the letter even if it means retracting an earlier decision."*

### **Conclusion**

From all this, three things emerge: firstly, individuals have an obligation to pay tax where property is transferred; this is the case regardless of whether the transfer was

direct or indirect, provided the property that is subject to the said transaction fits the definition of property in the PTTA. Secondly, the Commissioner-General has discretion to determine the appropriate amount of tax, and as illustrated in the Teal Minerals Case they are more likely to impose the higher amount of tax. Thirdly, tax Statutes are interpreted differently from other Acts of Parliament, in that a stricter approach is applied when deciding whether or not to award a tax exemption. Indeed, nothing is certain except for death and taxes.

# Firm Announcements

(i) Holiday Break: Take note that the Firm will close for the Christmas and New Year Holidays on Friday, 23rd December 2022 and will reopen on 9th January 2023. However, the lawyers will be available on call to attend to any urgent matters.

(ii) Closing of the Courts (Christmas vacation): Take note that the Christmas Vacation commenced on 11th December, 2022 and will terminate on the 9th of January, 2023. Currently, the Courts are open only in the morning, from 9:30 Hours to 12:00 Hours. No new matters can be commenced during the Christmas Vacation without leave of Court. However, on-going/active matters can still be filed in the Registry.

*See you soon*







*Seasonal  
Greetings*

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