

## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 32 OF 2003

**The Income Tax Act**  
(Laws, Volume 19, Cap. 323)

**The Income Tax (Pay As You Earn) (Amendment)  
Regulations, 2003**

IN EXERCISE of the powers contained in section *seventy-one* of the Income Tax Act, the following Regulations are hereby made:

1. (1) These Regulations may be cited as the Income Tax (Pay As You Earn) (Amendment) Regulations, 2003, and shall be read as one with the Income Tax (Pay As You Earn) Regulations, herein after referred to as the Principal Regulations. Title  
S.I. No. 97 of  
1999

(2) These Regulations shall come into operation on 1st April, 2003.

2. Regulation 23 of the principal Regulations is amended by the insertion immediately after subregulation (3) of the following new subregulations: Amendment  
of regulation  
23

(4) Any employer who fails to submit an annual return in accordance with this regulation commits an offence and shall be liable upon conviction—

(a) if the employer is an individual, to a fine of one hundred and seventy penalty units for each month or part thereof during which the failure continues or

(b) if the employer is a person other than an individual, to a fine of three hundred and forty penalty units for each month or part thereof during which the failure continues:

Provided that in no case shall the fine referred to in paragraph (a) or (b) exceed ten thousand penalty units.

(5) The Commissioner-General may remit the whole or part of any such penalty.

LUSAKA

21st March, 2003  
[MFB.103/13/1]

E. G. KASONDE,  
*Minister of Finance and  
National Planning*

