

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 102 OF 2016

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

**The Income Tax (Pay As You Earn) (Amendment)
Regulations, 2016**

IN EXERCISE of the powers contained in section 71 of the Income Tax Act, the following Regulations are made:

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|---|---|
| 1. (1) These Regulations may be cited as the Income Tax (Pay As You Earn) (Amendment) Regulations, 2016, and shall be read as one with the Income Tax (Pay As You Earn) Regulations, 2014, in these Regulations referred to as the principal Regulations. | Title and
commence-
ment
S. I. No. 50
of 2014 |
| (2) These Regulations shall come into operation on 1st January, 2017. | |
| 2. Regulation 17 (1) of the principal Regulations is amended by the deletion of the word “fourteen” and the substitution therefor of the word “ten”. | Amendment
of
regulation
17 |
| 3. Regulation 24 (1) of the principal Regulations is amended by the deletion of the word “fourteen” and the substitution therefor of the word “ten”. | Amendment
of
regulation
24 |

LUSAKA

23rd December, 2016

[MFB.64/9/4C]

F. MUTATI,
Minister of Finance

