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# INCREASE IN FEE AND PENALTY UNIT VALUES UNDER THE FEES AND FINES REGULATION, 2024

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## INCREASE IN FEE AND PENALTY UNIT VALUES UNDER THE FEES AND FINES REGULATION, 2024

On 26 April 2024, the Government of the Republic of Zambia through the Ministry of Finance and National Planning issued a Treasury and Financial Management Circular No. 12 of 2024, announcing an amendment to the Fees and Fines (Fee and Penalty Unit Value) Regulations, 2014. The key changes are as follows:

- a. The unit values of both the Fee Unit and Penalty Unit have been increased from Thirty Ngwee to Forty Ngwee as per the approval of the Cabinet at its 5th Meeting held on 18 March 2024.
- b. The amendment has been formalized through Statutory Instrument No. 25 of 2024, published on 19 April 2024, reflecting the increase in the Fee Unit and Penalty Unit values.

Based on the above, where an Act of Parliament or Regulation imposes a fee or penalty expressed in fee units, such fees or penalties must be converted into Kwacha when receipting revenue using the new value of the fee unit and penalty unit (i.e., Forty Ngwee). For instance, a service

previously charged at 5,000 fee units (which was previously translating to ZMW1,500.00) will now cost ZMW2,000 (5,000 fee units x ZMW0.40).

All Government institutions that collect Government revenue under various laws have been directed to make necessary adjustments to the charges under their jurisdiction with immediate effect, in accordance with Statutory Instrument No. 25 of 2024.

This amendment will have implications for various fees and penalties levied by Government institutions. Stakeholders should review the relevant laws and regulations to determine the impact on their specific activities and ensure compliance with the revised fee and penalty structures.



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Mulenga Mundashi Legal Practitioners is a forward-thinking legal firm that merges the realms of law, business, and innovation to offer our clients highly effective solutions. Our core objective is to provide solutions that truly make a positive difference in our clients' business ventures. We have invested significant resources in shaping our firm to ensure that our size, structure, and operational processes do not limit our ability to provide the agility and adaptability that our clients require in navigating an ever-changing business landscape.

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