

GOVERNMENT OF ZAMBIA

ACT

No. 22 of 2025

Date of Assent: 23rd December, 2025

An Act to amend the Mobile Money Transaction Levy Act.

[30th December, 2025

ENACTED by the Parliament of Zambia

Enactment

1. This Act may be cited as the Mobile Money Transaction Levy (Amendment) Act, 2025, and shall be read as one with the Mobile Money Transaction Levy Act, 2024, in this Act referred to as the principal Act.

Short title
and commen-
cement

Act No. 25
of 2024

(2) This Act shall come into operation on 1st January, 2026.

2. Section 2 of the principal Act is amended by the deletion of the definitions of “betting” and “person to person transfer” and the substitution therefor of the following:

Amendment
of section 2

“betting” has the meaning assigned to the word in the Customs and Excise Act; and

Cap. 322

“person to person transfer” means a transfer of electronic money from one person to another person or to that same person.

3. The principal Act is amended by the repeal of the Schedule and the substitution therefor of the Schedule set out in the Appendix.

Repeal and
replacement
of Schedule

APPENDIX
(Section 3)

SCHEDULE
(Section 5(1))

CHARGEABLE RATES

<i>Amount range (ZMW)</i>	<i>Levy (ZMW)</i>
From 0 to 150	0.32
Above 150 to 300	0.40
Above 300 to 500	0.80
Above 500 to 1000	2.00
Above 1000 to 3000	4.00
Above 3000 to 5000	7.50
Above 5000 to 10000	8.00
Above 10000	10
