

The Laws of Zambia

REPUBLIC OF ZAMBIA

THE PERSONAL LEVY ACT

CHAPTER 329 OF THE LAWS OF ZAMBIA

CHAPTER 329 THE PERSONAL LEVY ACT

THE PERSONAL LEVY ACT

ARRANGEMENT OF SECTIONS

PART I

PRELIMINARY

Section

1. Short title
2. Interpretation

PART II

IMPOSITION OF PERSONAL LEVY

3. Imposition of levy
4. Exemption

PART III

ASSESSMENTS

The Laws of Zambia

5. Appointment of levy assessment committees and assistant levy assessment officers
6. Assessment
7. Review of assessment
8. Levy assessment appeals committee
9. Appeals

PART IV

PAYMENT, COLLECTION AND RECOVERY OF LEVY

10. Times of payment of levy
11. Payment of levies by employers on behalf of employees
12. Penalty for failure to pay levy
13. Recovery of levy

PART V

REGISTRATION OF PERSONS LIABLE TO PAY LEVY

14. Register
15. Registration

PART VI

OFFENCES AND GENERAL

Section

16. Evasion of liability for levy
17. Inciting a person to refuse to pay levy
18. Unauthorised collection of levy
19. Secrecy
20. Non-production of documents
21. Service of documents
22. Allowances to members of levy assessment committees and levy assessment appeals committees
23. Offence
24. Regulations
25. This Act not to bind the Republic

CHAPTER 329

PERSONAL LEVY

Act No.
72 of 1963
23 of 1964
48 of 1964
69 of 1965
36 of 1968
Government Notice
497 of 1964
Act No.
10 of 1978
22 of 1981
23 of 1990
9 of 1992
15 of 1993
8 of 1994
13 of 1994

An Act to provide for the imposition, assessment and collection of an annual personal levy; and to provide for matters incidental thereto or connected therewith.

[17th January, 1964]

PART I

PRELIMINARY

1. This Act may be cited as the Personal Levy Act.

Short title

2. (1) In this Act, unless the context otherwise requires-

"adult person" means any person of or above the apparent age of eighteen years;

"assessment and demand form" means a form setting out the assessment of a person's liability for the payment of levy and a demand for the payment of levy from that person;

"assistant levy assessment officer" means any person appointed to be an assistant levy assessment officer under section *five*;

"certificate of exemption" means a certificate granted under section *four* exempting the person specified therein to the extent stated therein from payment of levy;

"council" means a city council, a municipal council, a township council or a district council;

"income" means-

- (a) the gross income received within Zambia by any person from any trade or business operated or participated in by such person on his own account or in partnership or association with any other person;
- (b) the gross income received within Zambia by any person by reason of the practice of any profession or vocation either on his own account or in partnership or association with any other person;
- (c) any pension or like entitlement received within Zambia by any person annually or at any other interval;
- (d) wages and all other emoluments paid by an employer to or on behalf of an employee in respect of the services of such employee, including the value of rations or money paid in lieu of rations, but shall not include housing allowance provided the value of such housing allowance is not excessive in relation to the sum actually incurred by such employee in respect of his accommodation, payments for travelling, accommodation or other expenses necessarily incurred by the employee for the purposes of the employer's business;
- (e) any bonus received within Zambia by any person;
- (f) any other income received within Zambia by any person from any other source;

"liable person" means any person liable to pay levy under the provisions of this Act;

"levy" means the personal levy imposed under the provisions of this Act;

"levy assessment appeals committee" means a levy assessment appeals committee appointed under the provisions of section *eight*;

"levy assessment committee" means a levy assessment committee appointed under the provisions of section *five*;

"levy assessment officer" means-

- (a) in relation to a levy authority which is a municipal council or rural council, the treasurer of such council;
- (b) in relation to a levy authority which is a township council, the secretary of such council;

"levy authority" means-

- (a) in the area of a council, such council;
- (b) in any other area, the District Executive Secretary for the District in which such area is situate;

(2) For the purposes of this Act a person, other than a person mentioned in subsection (1) of section *four*, shall be treated as living in an area notwithstanding that he is living in such area only for some temporary purpose.

(As amended by No. 23 of 1964 and No. 69 of 1965)

PART II

IMPOSITION OF PERSONAL LEVY

3. (1) Subject to the provisions of this Act, a levy authority may, in every levy year, levy and collect a personal levy at the rate of one per centum from all adult persons living within its area and who receive, in a levy year, an income: Imposition of levy

Provided that the levy shall apply only to the balance of any income in excess of three hundred thousand kwacha per annum and that the maximum levy payable under this subsection shall not exceed fifteen thousand kwacha per annum.

(2) The liability of any adult person to pay levy shall be determined-

- (a) in the case of any adult person first becoming liable on or after the 1st January in any levy year, by reference to an estimate of his income during the year in which the levy is due and payable;
- (b) in the case of any other adult person, by reference to his income during the twelve months preceding the 1st January of the year in which such levy is due and payable.

*(As amended by Acts No. 36 of 1968, 23 of 1990, 9 of 1992,
15 of 1993 and 8 of 1994)*

4. (1) There shall be exempted from the payment of levy under this Act- Exemption

- (a) the President;
- (b) representatives of foreign countries and of international organisations and such members of their staff as the Minister may approve;
- (c) officers, warrant officers and other ranks of the naval, military and air forces of Her Britannic Majesty, based in the United Kingdom while serving in Zambia;

The Laws of Zambia

(d) any person on a temporary visit to Zambia.

(2) A levy assessment officer or an assistant levy assessment officer may grant partial or complete exemption from the payment of levy, either generally or in respect of any year, to any person who, in his opinion, is unable to pay the amount of levy due from him by reason of poverty arising from either-

(a) old age;

(b) infirmity; or

(c) other good cause.

Any exemption from the payment of levy granted under this subsection may be revoked by the levy assessment officer or an assistant levy assessment officer at any time for good cause.

(3) A levy authority may, with the approval of the Minister, exempt any class of persons living within its area from the payment of levy:

Provided that no exemption shall be granted to any person who is required to pay income tax.

(4) A person exempted wholly or partially from the payment of levy under the provisions of this section shall be granted a certificate of exemption in the prescribed form:

Provided that-

(a) in the case of any person mentioned in subsection (1); or

(b) in the case of a member of a class of persons exempted under the provisions of subsection (3);

it shall not be necessary to grant a certificate of exemption.

*(As amended by Acts No. 23 and No. 48 of 1964,
22 of 1981 and 9 of 1992)*

PART III

ASSESSMENTS

5. (1) A levy authority shall appoint such number of levy assessment committees as a levy assessment officer may deem necessary to advise or assist such officer or any assistant levy assessment officer in assessing the liability of persons to pay levy.

Appointment of levy assessment committees and assistant levy assessment officers

(2) A levy assessment committee shall consist of not less than two and not more than four persons chosen and appointed by the levy authority who are not members of such levy authority.

(3) A levy authority shall appoint such number of assistant levy assessment officers and revenue collectors as it may deem necessary.

6. (1) Subject to the provisions of this Act and to any regulations made thereunder, a levy assessment officer or an assistant levy assessment officer shall assess the liability of each adult person living within the area of such levy authority liable to pay levy.

Assessment

(2) For the purpose of carrying out the provisions of this section, a levy assessment officer or assistant levy assessment officer-

- (a) may take evidence on oath and for that purpose is hereby empowered to administer oaths;
- (b) may require any person to attend at some reasonable time and place as a witness and give evidence or to produce any document in his possession or power which relates to the assessment of a leviable person;
- (c) may by notice require any employer, whether within or without the area, to prepare and deliver to him within the time limited by the notice a return containing-
 - (i) the names and places of residence of all persons employed by him;
 - (ii) the payments made to those persons in respect of that employment during any period not exceeding twelve months.

(3) When a levy assessment officer or an assistant levy assessment officer has assessed a leviable person, he shall, if so requested by that person, complete and deliver to him an assessment and demand form.

(As amended by Act No. 23 of 1990)

7. (1) Subject to the provisions of this section, any person aggrieved by the assessment made on him may apply to the levy assessment officer for the area to review the assessment made on him by giving notice of his objection in such form and manner as the levy assessment officer may accept.

Review of assessment

The Laws of Zambia

(2) On receipt of the notice of objection referred to in sub-section (1), the levy assessment officer shall as soon as practicable review the assessment and for that purpose may require the applicant to furnish such information as he may deem necessary.

(3) Upon the completion of the review, the levy assessment officer shall either confirm or vary the assessment and shall record any such confirmation or variation and the reasons therefore.

(4) An application for objection shall be made within thirty days of the date of delivery of the assessment and demand form to the person aggrieved or within such further period as the levy assessment officer may on good cause shown allow:

Provided that where a levy payable by a leviable person has been deducted from his wages or salary by his employer pursuant to section *eleven*, an application under sub-section (1) shall be made within thirty days of such deduction being made.

(5) When the levy assessment in respect of which an application is made under this section has been discharged by payment of the levy due thereunder, the levy authority shall, if the assessment is varied and results in a reduction in the amount of levy payable by the applicant, refund to the applicant a sum equal to the difference between the levy he has paid and the amount of such reduced levy.

*(As amended by Acts No. 23 of 1964, No. 20 of 1994
and No. 13 of 1994)*

8. (1) Every levy authority shall appoint a levy assessment appeals committee consisting of not less than two and not more than four members of whom one shall be designated chairman by the authority and shall appoint a clerk to such committee.

Levy assessment
appeals committee

(2) No person shall be a member of a levy assessment appeals committee-

- (a) while he is a member of-
 - (i) a levy authority;
 - (ii) a levy assessment committee;
- (b) while he is employed by a levy authority.

(3) The office of a member shall be vacated-

- (a) upon his death;
- (b) if he is adjudged bankrupt;

The Laws of Zambia

- (c) upon the expiry of one month's notice in writing of his intention to resign his office given by him to the levy authority;
- (d) if he becomes mentally or physically incapable of performing his duties as a member;
- (e) if he is convicted of an offence and sentenced to imprisonment without the option of a fine;
- (f) three years after the date of his appointment:

Provided that a member retiring under paragraph (f) shall be eligible for reappointment.

(4) No member of a levy assessment appeals committee shall sit as a member of such committee during the consideration and determination of an appeal in which he is the appellant.

(5) Decisions of a levy assessment appeals committee shall be by majority vote of the members present and in the event of an equality of votes the appeal shall be dismissed.

(As amended by Act No. 23 of 1964)

9. (1) Any person-

Appeals

- (a) whose assessment has been confirmed or varied by a levy assessment officer under the provisions of subsection (3) of section seven and who is aggrieved by such confirmation or variation; or
- (b) whose exemption or partial exemption from the payment of levy has been revoked or varied by a levy assessment officer or assistant levy assessment officer;

may appeal to the levy assessment appeals committee against such assessment, revocation or variation of exemption and the assessment appeals committee shall confirm or vary the assessment or the decision relating to the exemption.

(2) Any appeal under this section shall be brought within thirty days of the date upon which the decision of the levy assessment officer or assistant levy assessment officer was delivered to the appellant:

Provided that the levy assessment appeals committee may for good cause shown extend the period within which such appeal shall be brought.

(3) On the hearing of an appeal where a ground of appeal is that the assessment is excessive, the onus of proof thereof shall be on the appellant.

(4) The decision of the levy assessment appeals committee on any appeal brought before it shall be final and conclusive and no appeal shall lie therefrom to a court except on a question of law to the High Court.

(5) When the levy assessment in respect of which an appeal is made under this section has been discharged by payment of the levy due thereunder, the levy authority shall, if the assessment is varied and results in a reduction in the amount of levy payable by the appellant, refund to the appellant a sum equal to the difference between the levy he has paid and the amount of such reduced levy.

(As amended by Act No. 23 of 1964)

PART IV

PAYMENT, COLLECTION AND RECOVERY OF LEVY

10. (1) Subject to the provisions of this section, the levy shall be due and payable on or after the 1st January and shall be paid not later than the 1st April in every year or such later date, not being later than the 30th September, as the Minister may, on the application of a levy authority, fix for that levy authority. Times of payment of levy

(2) Any person who-

(a) is not within Zambia on the 1st January in any year; and

(b) enters Zambia during the levy year; and

(c) is liable to pay levy within such year;

shall if he enters Zambia-

(i) before the 1st July, pay the levy due by the 30th September;

(ii) on or after the 1st July and before the 1st October, pay the levy due by the 31st December.

(3) Where the levy liability of a person is subject to review or appeal as provided for in section *seven* or *nine*, the last date for the payment of levy outstanding as finally determined shall be the latest of the following dates:

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The Laws of Zambia

- (a) the 1st April of the year within which the levy is payable;
- (b) if the Minister has under the provisions of subsection (1) fixed a date for payment later than the 1st April, the date so fixed;
- (c) the thirtieth day from the date of delivery to the person concerned of the notification of the levy payable as finally determined.

(4) Every person liable to pay levy shall pay such levy and any penalty for which he may be liable to the levy authority by which he was assessed.

(5) The levy assessment officer, assistant levy assessment officer or revenue collector to whom such payment is made shall immediately issue an official receipt therefor.

(6) No person shall be required to pay, in respect of any one levy year, levy more than once to any levy authority or to more than one levy authority.

(7) If it is proved to the satisfaction of a levy authority, other than the levy authority to whom he paid his first levy, that a person has paid more than one levy in respect of any one levy year, such person shall be entitled to have the amount of such second or subsequent levy refunded to him by the levy authority to whom he paid such second or subsequent levy:

Provided that no such refund shall be made more than three years after such second or subsequent levy was paid.

(8) Notwithstanding any of the provisions of this section, where a person has his personal levy assessed at eight kwacha or more, the levy authority may, on application by the person concerned, permit the payment of such personal levy by instalments the last of which instalments shall be paid on such date as may be determined by the levy authority not being later than the 31st December of the year within which the levy is payable.

(As amended by Acts No. 23 of 1964 and No. 36 of 1968)

11. (1) A levy authority may by notice require an employer, whether within or without the area, to deduct from wages or salary payable by him to an employee the amount of levy certified in the notice to be due and payable to the levy authority by such employee and, where the levy is payable by instalments, the following particulars shall be included in the notice:

Payment of levies by employers on behalf of employees

- (a) the amount of each instalment;

The Laws of Zambia

(b) the date upon which each instalment is due and payable

(2) An employer who has received a notice issued in pursuance of subsection (1) shall-

(a) in a case where the levy is payable by instalments, remit the amount of each instalment so deducted to the levy authority on or before the date stated in the notice as the date upon which that instalment is due and payable;

(b) in any other case, remit the levy so deducted to the levy authority within six weeks of the receipt of the notice.

(3) When such deduction is made from the salary of an employee, he shall be deemed to have paid the levy due by him to the extent of the deduction and the levy authority shall, on receipt of the deduction, send to such employee a receipt for the amount received.

(4) If any employee specified in a notice issued under the provisions of sub-section (1) has, at the time of receipt of such notice, ceased to be employed or is not employed by the employer, or thereafter ceases to be so employed before any wages or salary due to him by the employer are equal to the amount of levy to be deducted, the employer shall, within one month of the receipt of such notice, notify the levy authority in writing that the employee so specified has ceased to be employed or is not employed by him or has ceased to be employed by him before any wages or salary due to him are equal to the amount of levy to be deducted, as the case may be.

(5) An employer who, without reasonable excuse, the proof whereof shall lie upon him, fails to comply with the provisions of a notice served upon him under the provisions of paragraph (c) of subsection (2) of section six or fails to make any deduction provided for in this section shall be guilty of an offence and, on conviction, shall be liable to a fine not exceeding seven thousand five hundred penalty units.

*(No. 23 of 1964 as amended by Act No. 36 of 1968
and Act No. 13 of 1994)*

12. (1) Any person who fails to discharge his levy liability by the 1st January in the year following the year in which the levy is payable shall be liable to pay a penalty equal to twenty-five per centum of the amount of levy in respect of which he is in default.

Penalty for failure to pay levy

(2) Any person who fails to discharge his liability for levy or penalty within three months of the last date for payment thereof, as determined under the provisions of this Act, shall be guilty of an offence and shall on conviction be liable to a fine of one hundred and fifty penalty units.

(3) Nothing in this section shall prevent the recovery by civil proceedings of any levy and any penalty due and payable under this Act.

(As amended by Act No. 23 of 1964 and Act No. 13 of 1994)

13. (1) Any levy and penalty may, at any time the same becomes due, be sued for and recovered by a levy authority in any court established under the Subordinate Courts Act or the Local Courts Act, or any Act amending or replacing the same.

Recovery of levy
Cap. 28
Cap. 29

(2) No civil proceedings to recover any levy or penalty payable under the provisions of the Act shall be instituted more than three years after the 31st December of the year in which such levy and penalty became due and payable.

PART V

REGISTRATION OF PERSONS LIABLE TO PAY LEVY

14. (1) When a levy authority imposes a levy under the provisions of this Act, the appropriate levy assessment officer shall maintain a register of all persons liable to pay such levy resident within the area.

Register

(2) A register maintained under sub-section (1) shall contain the following details in respect of each leviable person:

- (a) his full name;
- (b) his residential and postal address;
- (c) the amount of levy due and payable by him each year;
- (d) a reference to receipts issued for levy paid;
- (e) the name and address of his employer.

(As amended by Act No. 23 of 1964)

15. (1) Where a levy authority has imposed a levy under the provisions of this Act, every person liable to pay such levy and resident within the area of such authority shall, unless he is registered with such authority, within two months of the date of publication of the rate or rates of the levy, apply to the levy authority of the area for registration and shall furnish the appropriate levy assessment officer with the details referred to in paragraphs (a) and (b) of sub-section (2) of section *fourteen*:

Registration

Provided that a levy authority may extend this period.

(2) Every person liable to pay levy and who enters and remains in an area within which a levy has been imposed under the provisions of this Act shall, within two months of such entry, apply to the levy authority of the area for registration and shall furnish the appropriate levy assessment officer with the details referred to in paragraphs (a) and (b) of sub-section (2) of section *fourteen*.

(3) Every person resident within an area shall, within two months of changing his residential or postal address within the area, inform the levy authority of that area of such change of address.

(4) A person shall, upon registration in accordance with this section, be granted a written acknowledgment of registration.

(5) Any person who wilfully or negligently fails to comply with any provision of this section shall be guilty of an offence.

PART VI

OFFENCES AND GENERAL

16. Any person who, with intent to evade or to assist any other person to evade liability for levy- Evasion of liability for levy

- (a) misrepresents the income of himself or any other person;
- (b) makes any false statement or entry in any document made or required under this Act;
- (c) gives any false answer, whether oral or written, to any question asked or request for information made in accordance with provisions of this Act; or
- (d) prepares or maintains or authorises the preparation or maintenance of any false books of account or other records or falsifies or authorises the falsification of any books of account or records;

shall be guilty of an offence.

17. Any person who without lawful excuse incites any person to refuse to pay any levy payable by him under this Act shall be guilty of an offence and shall on conviction be liable to a fine of three thousand penalty units or to imprisonment for a term of twelve months, or to both. Inciting a person to refuse to pay levy

(As amended by Act No. 13 of 1994)

18. Any person who, not being authorised by or under this Act so to do, collects or attempts to collect any levy shall be guilty of an offence and shall on conviction be liable to a fine of fifteen thousand penalty units or to imprisonment for a term of three years, or to both.

Unauthorised
collection of levy

(As amended by Act No. 13 of 1994)

19. (1) Every person appointed for or employed in carrying out the provisions of this Act, or who has official duties as an auditor requiring examination of any records in the possession of or custody of a levy authority, shall preserve and aid in preserving secrecy with regard to all matters that may come to his knowledge in the performance of his duties in connection with those provisions and shall not communicate any such matter to any person whomsoever, other than the levy payer concerned, or his lawful representative, nor suffer nor permit any person to have access to any record in the possession or custody of the levy authority, except in the performance of his official duties.

Secrecy

(2) Any person who contravenes any of the provisions of this section shall be guilty of an offence.

20. No person appointed under or employed in carrying out the provisions of this Act shall be required to produce in any court any return or other documents or to divulge or communicate to any court any matter or thing coming under his notice in the performance of his official duties under this Act, except as may be necessary for the purpose of carrying into effect the provisions of this Act or in order to bring a prosecution or to assist in the course of a trial for an offence under this or any other Act.

Non-production of
documents

21. (1) An assessment and demand form or any other document may be served on any person-

Service of documents

- (a) by handing such document to such person;
- (b) by handing such document to some adult inmate at the usual or last known place of abode or business of the person to be served;
- (c) by transmission through the post properly addressed to the person at the postal address or the usual or last known place of abode or business of such person, in which case such person shall be deemed to have received the document on the fourteenth day after posting; or
- (d) by affixing such document at the usual or last known place of abode or business of such person, in which case such person shall be deemed to have received the document on the fourteenth day after affixing.

(2) Any assessment and demand form or any other document or notice required to be served on any company or other body corporate formed under the provisions of the Companies Act, may be served by leaving the same or sending it through the post in a prepaid letter addressed to the company at its registered office.

Cap. 388

(3) Any assessment and demand form or any other document or notice required to be served on a company which has not been formed under the provisions of the Companies Act, but which has a place of business within Zambia, shall be sufficiently served if addressed to any person whose name has been filed with the Registrar of Companies and left at or sent by post to the address which has been so filed.

Cap. 388

(4) Any assessment and demand form or any other document or notice required to be served on any authority shall be sufficiently served if addressed to the secretary of the authority or, if there is no secretary, to any other officer of the authority, and left at or sent by post to the postal address of the authority.

(5) When a levy assessment officer or an assistant levy assessment officer is satisfied that by reason of the illiteracy or infirmity of any leviable person, such person could not understand the meaning of an assessment and demand form or any other document, he shall cause the substance of such form to be communicated to such person in such manner as he may deem fit.

(6) A certificate by an employee of the levy authority that the effect of an assessment and demand form has been communicated to such person shall be admitted as evidence that such communication was made on the date specified on the certificate without proof of the signature of the person signing it.

(7) Where, under the provisions of this Act, any document or decision is to be delivered to a person, the date of delivery of such document or decision shall be-

- (a) the date upon which the document or decision was handed or delivered to such person; or
- (b) if such document or decision was transmitted through the post to such person or affixed at the usual or last known place of abode or business of such person, the date upon which it shall be deemed to have been received by such person under the provisions of paragraph (c) or (a) of subsection (1), as the case may be.

(As amended by Act No. 23 of 1964)

22. A levy authority may pay such fees and reasonable expenses to members of levy assessment committees and levy assessment appeals committees as the Minister may approve.

Allowances to members of levy assessment committees and levy assessment appeals committees

23. Any person convicted of an offence under this Act for which no special penalty is provided shall be liable to a fine of one thousand five hundred penalty units or to imprisonment for a term of six months, or to both.

Offence

(As amended by Act No. 13 of 1994)

The Laws of Zambia

24. The Minister may, by statutory instrument, make regulations for carrying this Act into effect and without prejudice to the generality of the foregoing- Regulations

- (a) prescribing anything which by this Act may or is to be prescribed;
- (b) prescribing the forms to be used;
- (c) regulating the manner in which assessments shall be made;
- (d) prescribing the powers and duties of levy assessment officers and assistant levy assessment officers;
- (e) prescribing the practice and procedure for hearing appeals by levy assessment appeals committees.

25. (1) This Act shall not bind the Republic.

This Act not to bind the Republic

(2) Notwithstanding the foregoing provision, the Government may deduct from wages or salary payable by the Government to its servants the amount of levy certified under the provisions of section ~~eleven~~ to be due and payable to a levy authority by such servants.

(No. 23 of 1964)

SUBSIDIARY LEGISLATION

PERSONAL LEVY

CAP. 329

**SECTION 24-THE PERSONAL LEVY (PROCEDURE)
REGULATIONS**

Regulations by the Minister

*Government Notice
133 of 1964
Statutory Instrument
449 of 1968
Act No.
13 of 1994*

- 1.** These Regulations may be cited as the Personal Levy (Procedure) Regulations. Title
- 2.** Regulation 3 shall apply to all levy authorities and regulations 4 to 9 shall apply to the levy authorities listed in the First Schedule. Application
- 3.** The form prescribed in the Second Schedule shall be used by all levy authorities. Exemption

The Laws of Zambia

4. The forms prescribed in the Third Schedule shall be used by the levy authorities listed in the First Schedule. Assessment and registration

5. The fees and allowances for expenses payable to the chairman and members of a levy assessment committee appointed under section *five* or of a levy assessment appeals committee constituted under section *eight* of the Act shall be those prescribed in the Fourth Schedule. Prescribed fees

6. (1) Any levy assessment officer or assistant levy assessment officer may exercise his powers to require a person to give evidence relating to assessment under section *six* (2) (*b*) of the Act by requiring any registered person or persons applying for registration to furnish the particulars required in Part I of Form P.L. 10 in the Third Schedule. Evidence relating to assessment

(2) Any person who fails to complete or to provide the information required in Part I of Form P.L. 10 when requested to do so by a levy assessment officer or assistant levy assessment officer shall be guilty of an offence and shall be liable on conviction to a fine of seven hundred and fifty penalty units or to imprisonment for a term of three months, or to both.

(As amended by Act No. 13 of 1994)

7. Any person applying for registration under the provisions of section *fifteen* of the Act may do so by completing Part I of Form P.L. 10 and sending the form to the levy authority by post. Application for registration

8. On receipt of a Form P.L. 10 with Part I duly completed, the levy assessment officer or assistant levy assessment officer shall date stamp and complete Part II and return this to the applicant as an acknowledgment of his registration as required by section *fifteen* (4) of the Act. Acknowledgment of registration

9. Any person may discharge all of his obligations under the Act in any year by paying to the levy assessment officer of the levy authority in whose area he resides the sum of twenty kwacha, and at the same time he shall inform the levy assessment officer of his full name and residential and postal addresses. Payment of levy

(As amended by No. 449 of 1968)

The Laws of Zambia

FIRST SCHEDULE

THE PERSONAL LEVY (PROCEDURE) REGULATIONS

(Regulation 2)

LEVY AUTHORITIES TO WHICH REGULATION 5 TO 9 APPLY

- (a) The District Executive Secretary for every township, including Kabwe Municipality.
- (b) The District Executive Secretary for any other part of Zambia within his District, excluding the areas of rural councils, townships, cities and municipalities.
- (c) The District Executive Secretary for Chilanga, Chisamba, Chisekesi, Kapiri Mposhi, Magoye and Siavonga.

The Laws of Zambia

SECOND SCHEDULE

THE PERSONAL LEVY (PROCEDURE) REGULATIONS

(Regulation 3)

FORM PRESCRIBED FOR USE BY ALL LEVY AUTHORITIES

Original to Person Exempted.

FORM P.L. 5

Duplicate to Levy Assessment Officer.(Original and Duplicate)

THE PERSONAL LEVY ACT

(Section 4)

CERTIFICATE OF EXEMPTION/PARTIAL EXEMPTION

The Levy Authority

This is to certify that

of

Registration No., has been:

*1(a).....exempted from the payment of levy for
(period).

*2(b).....partially exempted from the payment of levy for the year
and is liable to payonly.

Reason for exemption

.....

DATE
STAMP

.....
Levy Assessment Officer

*Delete where necessary.

The Laws of Zambia

THIRD SCHEDULE

THE PERSONAL LEVY (PROCEDURE) REGULATIONS

(Regulation 4)

FORMS PRESCRIBED FOR USE BY LEVY AUTHORITIES LISTED IN FIRST SCHEDULE

FORM P.L. 6
(Original and Duplicate)

THE PERSONAL LEVY ACT

(Section 6)

The Levy Authority

ASSESSMENT AND DEMAND FORM

To

Registration No. (if applicable)

YOUR ASSESSED LEVIABLE INCOME FOR 19 IS K _____

Details (if different from details submitted by applicant)

- (a)..... K _____
- (b)..... K _____
- (c)..... K _____

LEVY LIABILITY

Levy due on the above assessment is K _____

This is payable on or after the day of
and before the day of 19

This form should be produced when payment is made.

DATE
STAMP

Signed
Levy Assessment Officer

*Delete where necessary

The Laws of Zambia

The Laws of Zambia
FORM P.L. 7
THE PERSONAL LEVY ACT

(Section 7 (1))

APPLICATION FOR REVIEW OF ASSESSMENT

To: The Levy Assessment Officer of theLevy Authority.

I, (name) of
(address)
Registration No., being aggrieved by the assessment of my
liability to pay personal levy of for the year ,
do hereby apply to you in terms of section 7 (1) of the Personal Levy Act for a review of my assessment on the following
grounds:

.....
.....
.....
.....

My assessment and demand form (Form P.L. 6) was dated

Received by Levy Assessment Officer
DATE
STAMP

Signed

Date

Original to Applicant.(Original and Duplicate)

Duplicate to Levy Assessment Officer.

THE PERSONAL LEVY ACT

(Section 7 (3))

CONFIRMATION OR VARIATION OF ASSESSMENT

The Levy Authority

To: (Name)

of (Address)

.....

Sir/Madam,

With reference to your application for a review of your liability under the Personal Levy Act, in terms of section (7 (3) of the said Act, I have to inform you that I have considered your representations and that as a result-

- (a) I can see no reason why your assessment liability to pay should be varied, and I accordingly confirm that assessment.
- (b) Your assessment is hereby varied, and is now which is due to be paid on or after the day of and before the day of 19 ..

DATE STAMP

.....
Levy Assessment Officer

The Laws of Zambia
FORM P.L. 9
THE PERSONAL LEVY ACT

(Section 9 (1))

APPEAL AGAINST ASSESSMENT OF AGAINST REVOCATION OR VARIATION OF EXEMPTION

To: The Levy Authority
Levy Assessment Appeals Committee.

I, (name) of (address)
....., Registration No. do hereby appeal
against-

- *(a) my assessment of liability to pay a levy of for the
year, as confirmed/varied by the
..... Levy Assessment Officer under section 7 (3) of the
Personal Levy Act.
- *(b) the revocation/variation by the Levy
Assessment Officer of my exemption/partial exemption from liability to pay levy granted to me by the
Levy Authority on (date)

My grounds for making this appeal are as follows:

.....
.....
.....

*My Assessment and Demand Form (Form P.L. 6) was dated
and was confirmed or varied by Form P.L. 8 dated

*My Certificate of Exemption was issued to me by the
Levy Authority on (date), and was revoked/varied by the
Levy Assessment Officer of the Levy Authority on

*Delete as applicable.

Signed

Date

PART I THE PERSONAL LEVY ACT
(Sections 6 and 15)

The Levy Authority

APPLICATION FOR REGISTRATION

To be completed by applicant or by Levy Assessment Officer on behalf of applicant
Full name
Postal address
Residential address
Name and address of employer

INCOME FOR PREVIOUS YEAR/ESTIMATED INCOME FOR CURRENT YEAR

Table with 6 rows: (i) Salary or wages, (ii) Trade or business, (iii) Sale of goods/produce, (iv) Profession of vocation, (v) Pension, (vi) Other source. Includes a TOTAL row and a reference to (See Note).

NOTE.-If income is K400 or more it is sufficient to put "K400" as the total without specifying any details.

Signature of Applicant
Date

(Perforated line)-----

PART I ACKNOWLEDGMENT OF REGISTRATION

To be completed by Levy Assessment Officer
To (name)
..... (address)

Your registration under the Personal Levy Act is hereby acknowledged.

DATE STAMP OF LEVY AUTHORITY

Signed
Levy Assessment Officer

See Note on reverse side
.....
(Note on Reverse Side of Part II)

The Laws of Zambia

NOTE

Change of Address

Under section 15 of the Personal Levy Act, any person registered with a levy authority is required-

- (a) to inform that levy authority of any change in his residential or postal address within that levy area;
- (b) to apply for registration with the levy authority of any other levy area which he may enter and remain in;

within two months of changing his address.

Any person who wilfully or negligently fails to comply with this requirement will be guilty of an offence.

The Laws of Zambia

FOURTH SCHEDULE

THE PERSONAL LEVY (PROCEDURE) REGULATIONS

(Regulation 5)

FEES PAYABLE TO CHAIRMAN AND MEMBERS OF LEVY ASSESSMENT COMMITTEES AND LEVY ASSESSMENT APPEALS COMMITTEE

Fees:

Chairman: not less than 60 fee units nor more than 150 fee units per day as may be determined by the levy authority.

Members: not less than 15 fee units nor more than 150 fee units per day as may be determined by the levy authority.

The above allowance shall be payable in respect of every day necessarily occupied in travelling to, remaining at and returning from a meeting of the levy assessment appeals committee:

Provided that-

- (i) a fraction of a day shall be reckoned as a half a day and a proportionate allowance made accordingly;
- (ii) a chairman or member who is also a public officer shall not be eligible to receive any such fees.

Expenses:

Chairman and member: reasonable expenses actually incurred in travelling to and from committee meetings.

(As amended by Act No. 13 of 1994)

Endnotes

1 (Popup - Popup)

Delete where necessary.

2 (Popup - Popup)

Delete where necessary.