THE BETTING LEVY BILL, 2025

MEMORANDUM

The objects of this Bill is to —

(a) provide for the imposition, payment and collection of a betting levy; and

(b) provide for matters connected with, or incidental to, the forgoing.

M . MUCHENDE,
Solicitor-General

N.A.B. 31, 2025
29th October, 2025

A BILL

ENTITLED

An Act to Provide for the Imposition, Payment and Collection of a Betting Levy and Provide for Matters Connected with, or Incidental to, the Forgoing.

ENACTED by the Parliament of Zambia. Enactment

1. This Act may be cited as the Betting Levy Act, 2025, and shall come into operation on 1st January, 2026. Short title and commencement

2. In this Act, unless the context otherwise requires— Interpretation

"betting" has the meaning assigned to the word in the Customs and Excise Act; Cap. 322

"betting company" means a person licensed under the Betting Control Act or any other written law to provide betting services in the Republic; Cap. 155

"Commissioner General" means the person appointed as Commissioner-General under the Zambia Revenue Authority Act; Cap. 321

"gross amount received or paid out" means the total sum of money received by, or paid out by, a betting company in connection with its betting activities during any period, without deduction for commissions, winnings or other payments;

"levy" means a betting levy charged under section 5; and

"Zambia Revenue Authority" means the Zambia Revenue Authority established under the Zambia Revenue Authority Act.

Cap. 321

Administration of Act

3. This Act shall be administered by the Zambia Revenue Authority

Powers of Commissioner - General

Cap. 321

Cap. 323

4. The Commissioner-General shall, for the purposes of enforcing the provisions of this Act, have all the powers conferred on the Commissioner-General by the Zambia Revenue Authority Act and the Income Tax Act.

Imposition of levy

5. (1) Subject to the provisions of this Act, a betting levy at the rate of 5 percent shall be charged, levied, collected and paid by a betting company.

(2) The levy shall be calculated on the gross amounts received or paid out by a betting company.

(3) A betting company shall, within ten days after the end of each month—

(a) submit a return of the levy collected to the Commissioner-General in the manner determined by the Commissioner-General; and

(b) remit the total levies collected for that month to the Commissioner-General.

(4) The Commissioner-General may appoint a person as an agent to withhold a levy before facilitating any payments to, or from, a betting company.

(5) A betting company that contravenes subsections (3) is liable to pay to the Commissioner-General a penalty of three hundred thousand penalty units for each month or part thereof during which that contravention continues.

(6) The Commissioner-General may waive the whole, or part, of the penalty due under subsection (5) of this section.

Exemptions from payment of levy

6. (1) Brick and mortar betting companies are exempted from payment of a levy.

(2) The Minister may, by statutory instrument,exempt a person from payment of a levy.

Record of betting operations

7. (1) A betting company shall keep and maintain a record of the betting company's operations for a period of six years.

(2) Despite subsection (1), the Commissioner-General may, before the expiry of the period referred to under subsection (1), by notice in writing, extend the period of keeping and maintaining a record of operations by a betting company.

(3) A betting company that contravenes subsection (1) is liable to pay the Commissioner-General a penalty of three hundred thousand penalty units.

(4) The Commissioner-General may waive the whole, or part, of the penalty due under subsection (3).

Inspection of betting operations

8. (1) The Commissioner-General may, for the purposes of enforcing the provisions of this Act, at any reasonable time, without prior notice, enter any premises that the Commissioner-General has reasonable grounds to believe is used contrary to the provisions of this Act, and—

(a) inspect any records, article or document of a betting company that has a bearing on an inspection;

(b) verify the returns submitted in accordance with section 5(3); or

(c) require a betting company to submit any other information that the Commissioner-General may consider necessary.

Administrative Rules

9. The Commissioner-General may issue administrative Rules relating to—

(a) the keeping of books of account for betting operations;

(b) the making of returns; and

(c) any other matter necessary for the administration of this Act by the Commissioner-General.

Regulations

10. The Minister may, by statutory instrument, make Regulations for the better carrying out of the provisions of this Act.