
THE RATING ACT, 2018

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GOVERNMENT OF ZAMBIA

ACT**No. 21 of 2018**

Date of Assent: 23rd December, 2018

An Act to provide for the levying of rates; provide for the assessment of rateable property, plant and machinery; provide for the appointment and powers of valuation surveyors; provide for the continuation of the Rating Valuation Tribunal and revise its composition, jurisdiction and powers; repeal the Rating Act, 1997; and provide for matters connected with, or incidental to, the foregoing.

[26th December, 2018]

ENACTED by the Parliament of Zambia.

Enactment

PART I

PRELIMINARY PROVISIONS

1. This Act may be cited as the Rating Act, 2018, and shall come into operation on the date that the Minister appoints by statutory instrument.

Short title
and
Commencement

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

Interpretation

“agriculture” includes the use of land or buildings for, or in connection with, animal husbandry, fish farming, breeding and keeping of livestock, hatcheries, irrigation, tillage, horticulture, vegetable growing, fruit or seed growing, mushroom growing, silviculture, afforestation, forestry, plantation or conservation, but does not include tourism, green grocership, meat processing, or the use of a property for the purpose of ecotourism, trading in or hunting of game;

“agricultural land and buildings” means land used primarily for the purpose of agriculture situated in areas previously designated as Reserves and Trust lands provided for in the Laws repealed in the Schedule to the Lands Act but does not include—

Cap. 184

- Act No. 13
of 2015
Act No. 20
of 2011
- Act No. 3 of
2014
- Cap. 1
- Act No. 3 of
2015
- (a) an accommodation establishment provided for under the Tourism and Hospitality Act, 2015;
 - (b) a bar provided for under the Liquor Licensing Act, 2011;
 - (c) a retail shop provided for under the Business Regulatory Act, 2014;
 - (d) cultivable land whether cleared or not of less than 2.02 hectares or 5 acres;
 - (e) land and buildings that are used exclusively as office accommodation and not connected to agricultural activities;
 - (e) dwelling houses let to a tenant or occupied by a person who is not engaged in or connected to the carrying on of agriculture;
 - (f) land and buildings used for processing and manufacturing purposes; and
 - (g) land and buildings used for growing flowers, vines and ornamental plants for commercial purposes;
- “authorised officer” means a person authorised to exercise the powers of a principal officer as specified under this Act;
- “Chairperson” means the Chairperson of the Tribunal appointed under section 27;
- “council” has the meaning assigned to the word in the Constitution;
- “council certificate of title” means a certificate of title to land issued in accordance with the Urban and Regional Planning Act, 2015;
- “date of valuation” means—
- (a) in relation to a main roll, the date of a resolution by a rating authority appointing a Valuation Surveyor to prepare the main roll; or
 - (b) in relation to a supplementary roll, the date of valuation of the main roll which the supplementary roll forms part of under this Act;
- “developed” in relation to land, means land which has improvements on it;
- “effective date” means—

(a) in relation to a main roll, the date of commencement of the next rate period following the date on which the main roll is approved by the Tribunal subject to the exception referred to in section 12; and

(b) in relation to a supplementary roll, the date on which the supplementary roll is approved by the Tribunal subject to the exception referred to in section 12;

“head of mission” has the meaning assigned to the words in the Diplomatic Immunities and Privileges Act;

Cap. 20

“improvement” means—

(a) the whole or any part of a building or structure of whatever material constructed, which is capable of beneficial use or occupation and of a sufficiently permanent nature;

(b) any work done, services provided, or materials used, on land by the expenditure of money or labour; or

(c) carrying out any building, engineering or other operation in, on, over, or under land, or the making of any material change in the use of any building or land, but does not include any machinery or plant other than rateable machinery or plant;

“Improvement Area” has the meaning assigned to the words in the Urban and Regional Planning Act, 2015;

Act No. 3 of 2015

“information and communication technology” has the meaning assigned to the words in the Information and Communication Technologies Act, 2009;

Act No. 15 of 2009

“leaseholder” means a person—

(a) in whom a state lease, sublease or underlease is vested and who has privity of estate with the reversioner entitled to the reversion immediately on the determination of that term; or

(b) who has, subject to the conditions laid down in section 13, received and accepted an offer letter from the Commissioner of Lands, a council or any person in authority over land;

“main transmission of power” means transmission of power from the generation plant or point of supply in, or on, any rateable property up to and includes—