

THE RATING BILL, 2018

MEMORANDUM

The objects of this Bill are to—

- (a) provide for the levying of rates;
- (b) provide for the assessment of rateable property, plant and machinery;
- (c) provide for the appointment and powers of valuation surveyors;
- (d) provide for the continuation of the Rating Valuation Tribunal and revise its composition, jurisdiction and powers;
- (e) repeal the Rating Act, 1997; and
- (f) provide for matters connected with, or incidental to, the foregoing.

A. MWANSA,
Solicitor-General

THE RATING BILL, 2018

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A BILL

ENTITLED

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.

ENACTED by the Parliament of Zambia.

Enactment

PART I

PRELIMINARY PROVISIONS

1. This Act may be cited as the Rating Act, 2018, and shall
5 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

10 “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,
15 green grocership, meat processing, or the use of a property
for the purpose of ecotourism, trading in or hunting of game;

20 “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Laws repealed in the Schedule to the Lands Act but does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	(a) an accommodation establishment provided for under the Tourism and Hospitality Act, 2015;	
Act No. 20 of 2011	(b) a bar provided for under the Liquor Licensing Act, 2011;	5
Act No. 3 of 2014	(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;	10
	(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	15
	(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;	20
	“Chairperson” means the Chairperson of the Tribunal appointed under section 27;	
Cap. 1	“council” has the meaning assigned to the word in the Constitution;	25
Act No. 3 of 2015	“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	30
	(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;	35
	“developed” in relation to land, means land which has improvements on it;	
	“effective date” means—	