

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 20 OF 2012

The Local Government Act
(Laws, Volume 16, Cap. 281)

The Local Government (Business Levy) (Amendment)
Regulations, 2012

IN EXERCISE of the powers contained in section *eighty-four* of the Local Government Act, the following Regulations are hereby made:

1. These Regulations may be cited as the Local Government (Business Levy) (Amendment) Regulations, 2012 and shall be read as one with the Local Government (Business Levy) Regulations, 2011, in these Regulations, referred to as the principal Regulations. Title
S. I. No. 70
of 2011
2. Regulation 2 of the principal Regulations is amended by the insertion, in the appropriate place, of the following new definitions: Amendment
of regulation
2
 - “ chain store ” means a group of stores, engaged in the same or similar field of business that—
 - (a) uses the same name;
 - (b) has the same central management’
 - (c) has the same owner; or
 - (d) has a franchise obtained from the same franchisor;
 - “ micro business enterprise ” has the meaning assigned to it in the Zambia Development Agency Act; Act No. 11
of 2006
 - “ multi-national company ” means a company that has its management headquarters in one country and operates in Zambia or any other country; and
 - “ small business enterprises ” has the meaning assigned to it in the Zambia Development Agency Act. Act No. 11
of 2006
3. The principal Regulations are amended by the repeal of the Schedule thereto and the substitution therefor of the Schedule set out in the Appendix. Repeal and
Replacement
of Schedule

APPENDIX
(Regulations 3)

SCHEDULE
(Regulation 5)

1. MICRO OR SMALL BUSINESS ENTERPRISES

<i>Type of Business</i>	<i>Area</i>	<i>Fee Units City</i>	<i>Fee Units Municipality</i>	<i>Fee Units District</i>
1. Trading (Wholesale) Business	Central Business District	4,167	3,334	1,667
	Medium (Class) Business Areas	3,334	2,500	1,667
		2,500	1,667	1,667
2. Trading (Retail) Consumables/ groceries business	Central Business District	1,667	1,111	556
	Medium (Class) Business Areas	1,111	834	556
		556	556	556
3. Retail merchants non-consumables businesses	Central Business District	2,778	2,223	1,111
	Medium (Class) Business Areas	2,223	1,667	833
		1,667	1,111	556
4. Trading (Retail)-Chain Stores and supermarkets	Central Business District	8,334	8,334	8,334
	Medium (Class) Business Areas	8,334	8,334	8,334
		8,334	8,334	8,334
5. Manufacturing	Central Business District	4,167	4,167	4,167
6. Wholesale groceries (Food)	Central Business District	3,334	1,667	833
	Medium (Class) Business Areas	2,500	1,250	625
		1,667	833	417
7. Agents: Consumables	Central Business District	1,667	1,111	556
	Medium (Class) Business Areas	1,111	834	556
		556	556	556
8. Agents: Non-Consumables	Central Business District	2,778	2,223	1,111
	Medium (Class) Business Areas	2,223	1,667	833
		0	1,667	1,111
9. Trading Retail Automobile	—	13,889	13,889	13,889
10. Commercial Traders	—	1,389	695	348
	Consumables Non-Consumables	2,778	1,389	695
11. Theatres and Cinematography	—	4,167	4,167	4,167

<i>Type of Business</i>	<i>Area</i>	<i>Fee Units City</i>	<i>Fee Units Municipality</i>	<i>Fee Units District</i>
12. Hawker	—	556	556	556
13. Peddler	—	556	556	556
14. Filling Stations	—	5,556	5,556	5,556
15. Professional Occupations	—	2,778	2,778	2,778
16. Scrap Metal Dealers	—	4,445	2,963	2,222
17. Car Wash	—	2,000	2,000	2,000
18. Hospitality	—	7,500	7,500	7,500
19. Commercial Banks	—	15,000	15,000	15,000
20. Micro-finance and Money-lenders	—	10,000	10,000	10,000
2. MULTI-NATIONAL COMPANIES AND BUSINESS ENTERPRISES OTHER THAN MICRO OR SMALL BUSINESS				
1. Trading (Wholesale) Business	Central Business District	8,333	6,667	3,333
	Medium (Class) Business Areas	6,667	5,000	3,333
		5,000	3,333	3,333
2. Trading (Retail) Consumables/ groceries business	Central Business District	3,333	2,222	1,111
	Medium (Class) Business Areas	2,222	1,667	1,111
		1,111	1,111	1,111
3. Retail-merchants non-consumables business	Central Business District	5,556	4,445	2,222
	Medium (Class) Business Areas	4,445	3,333	1,666
		3,333	2,222	1,111
4. Trading (Retail)-chain stores and supermarkets	Central Business District	16,667	16,667	16,667
	Medium (Class) Business Areas	16,667	16,667	16,667
		16,667	16,667	16,667
5. Manufacturing	Central Business District	8,333	8,333	8,333
	Central Business District	6,667	3,333	1,666
	Medium (Class) Business Areas	5,000	2,500	1,250
6. Wholesale groceries (Food)	Central Business District	6,667	3,333	1,666
	Medium (Class) Business Areas	5,000	2,500	1,250
		3,333	1,666	833
7. Agents: Consumables	Central Business District	3,333	2,222	1,111
	Medium (Class) Business Areas	2,222	1,667	1,111
		1,111	1,111	1,111
8. Agents: Non-Consumables	Central Business District	5,556	4,445	2,222
	Medium (Class) Business Areas	4,445	3,333	1,666
		—	3,333	2,222

<i>Type of Business</i>	<i>Area</i>	<i>Fee Units City</i>	<i>Fee Units Municipality</i>	<i>Fee Units District</i>
9. Trading Retail Automobile	—	27,778	27,778	27,778
10. Commercial Traders	Consumables Non-Consumables	2,778 5,556	1,389 2,778	695 1,389
11. Theatres and Cinematography	—	8,333	8,333	8,333
12. Filling Stations	—	11,111	11,111	11,111
13. Professional Occupations	—	5,555	5,555	5,555
14. Scrap Metal Delears	—	17,778	17,778	17,778
15. Car Wash	—	4,000	4,000	4,000
16. Hospitality	—	15,000	15,000	15,000
17. Commercial Banks	—	30,000	30,000	30,000
18. Micro-finance and Money lenders	—	20,000	20,000	20,000

LUSAKA

28th March, 2012

[MCT.64/1/1]

N. LUO,
*Minister of Local Government
and Housing*