ZAMBIA REVENUE AUTHORITY

My Tax
Your Tax
Our Destiny

BETTING LEVY

WHAT THE PUBLIC NEEDS TO KNOW

Introduction

The Government of the Republic of Zambia introduced the Betting Levy under the Betting Levy Act No. 27 of 2025. The levy came into effect on 1st January 2026 and is administered by the Zambia Revenue Authority (ZRA).

This leaflet explains, in simple terms, what the Betting Levy is, who it applies to, and how it works.

What is the Betting Levy?

The Betting Levy is a tax charged on betting transactions. It is calculated at a rate of 5% and applies to:

- Money deposited into a betting account by a player; and
- Money withdrawn from a betting account by a player.

How is the Levy Charged?

The levy is charged at the rate of 5% and born by the player in the following scenarios:

- When the money is deposited into a betting account by a player.
- When the money is withdrawn from a betting account by a player.

How is the Betting Levy payed?

The levy is collected and payed on behalf of the player by betting companies that are licensed to provide betting services in Zambia.

These include companies that offer:

- Online betting services; and
- Electronic or digital betting platforms.

Who is Exempt from the Betting Levy?

- Brick-and-mortar betting companies (betting conducted at physical premises) are exempt from paying the Betting Levy.
- The Minister of Finance may also exempt specific persons or companies through a statutory instrument.

How is the Betting Levy Calculated?

The Betting Levy is calculated as follows:

- 5% on deposits made into a player's betting (gaming) account; and
- 5% on withdrawals made from the player's betting account.

Example:

- If a player deposits K100 into the betting account, the levy is K5. This is charged on the player.
- If a player withdraws K200 from his/her account, the levy is K10. This is charged on the player.

When Must Betting Companies Pay the Levy?

Betting companies must:

- Submit a monthly return to ZRA; and
- Pay all Betting Levy collected within 10 days after the end of each month.

Record Keeping Requirements

Betting companies are required to:

- Keep records of their betting operations for at least six (6) years;
- Maintain electronic records showing deposits, withdrawals, dates, amounts, and levy charged; and
- Use systems that can integrate with ZRA systems for reporting and verification.

ZRA's Powers

To ensure compliance, ZRA shall:

- Inspect betting company records;
- Verify returns submitted;
- Request additional information; and
- Enter premises at reasonable times without prior notice, where necessary.

Penalties for Non-Compliance

A betting company that:

- Fails to submit returns or pay the levy on time may be charged a penalty of 300,000 penalty units per month (one penalty fee is equal to 0.40 ngwee).

ZRA may waive all or part of the penalty where justified.

Taxpayer Reminder

The Zambia Revenue Authority (ZRA) reminds all taxpayers to ensure that their registered contact details such as, mobile phone numbers, email addresses, physical addresses, and other demographic information, are always accurate and up to date on their tax profiles. Maintaining current details ensures timely receipt of official communications, notices, and important tax-related updates from ZRA and supports effective compliance.

Need More Information?

For more information or assistance, please contact:

Zambia Revenue Authority (ZRA)
Visit: www.zra.org.zm
Call Centre: Toll Free 4111
Or visit your nearest ZRA office.