

**THE INSURANCE PREMIUM LEVY (AMENDMENT)  
BILL, 2021**

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MEMORANDUM

The object of this Bill is to amend the Insurance Premium Levy Act, 2015 so as to revise the insurance premium levy.

M. D. KABESHA,  
*Attorney-General*

# A BILL

ENTITLED

**An Act to amend the Insurance Premium Levy Act, 2015.**

ENACTED by the Parliament of Zambia

Enactment

1. (1) This Act may be cited as the Insurance Premium Levy  
(Amendment) Act, 2021, and shall be read as one with the  
Insurance Premium Levy Act, 2015, in this Act referred to as the  
5 principal Act.

Short title  
and commence-  
ment  
Act No. 21 of  
2015

(2) This Act shall come into operation on 1st January, 2022.

2. Section 4(1) of the principal Act is amended by the deletion  
of the words “three percent levy” and the substitution therefor of  
the words “five percent levy”.

Amendment  
of section 4

**N.A.B. 45, 2021**  
9th December, 2021