

Revenue House, or where the claimant lives outside Lusaka, the cheque will be posted to their postal address.



For further Information Contact us

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## PAY AS YOU EARN ( PAYE )



# Refunds



## 1. INTRODUCTION

This leaflet explains the circumstances under which tax over-deduction through Pay As you Earn can be refunded to a tax payer. However, the leaflet does not cover every detail on PAYE tax refunds and should only be used as a brief.

## 2. HOW DOES A TAX REFUND ARISE?

A tax refund can arise in situations below.

### a) Errors:

Payroll errors, for example;

- use of wrong tax bands and rates,
- arithmetical errors in calculating tax,
- complete or partial omission of statutory deductions

### b) Unemployment Repayments

A tax refund may arise upon loss of employment. If you remain unemployed for four weeks after the date of termination of employment, you may approach the tax office for an "unemployment repayment."

This repayment is part of the tax which you will have paid during the tax year in which employment is terminated.

## 3. HOW CAN I MAKE A CLAIM?

You will be required to complete income tax forms for a claim.

The following forms which are obtainable from any Direct Taxes Office or Advice Center in Kitwe or Lusaka should be completed:

- a) Income Tax Return (ITF 1A)

**Note: Completed forms should be returned to the same offices.**

These forms should be accompanied by :-

- a) Letter of termination of employment;
- b) Last pay-slip;
- c) Particulars of employee Leaving ( form ITF/P13(1)); and
- d) Any other payment vouchers. This will enable the tax office to calculate the refund of tax due. A notice of advice (assessment) (ITF302) will then be raised and posted to you.

Upon receipt of the notice of assessment, the claimant should complete a Refund Claim Form (CF 256). This should be attached to the notice of assessment to enable the office process the payment of the refund.

## 4. WHERE SHOULD I COLLECT THE TAX REFUND CHEQUE FROM?

Refund cheques can be collected from