

Leaflet No. 12. A Guide to TPIN REGISTRATION – Taxpayer Identification Number (TPIN)

WHAT IS TPIN

TPIN (Taxpayer Identification Number) is a number given to each taxpayer, whether they are a commercial business entity that pays taxes or a special body exempt from payment of taxes, for the purposes of identification.

The TPIN is a unique thirteen-digit computer generated number allocated to a taxpayer under any of the following types of business:

- ⇒ Limited company
- ⇒ Partnership
- ⇒ Sole trader/proprietor
- ⇒ Other

When this number is generated, it is presented for collection as a certificate.

WHY TPIN?

The Zambia Revenue Authority (ZRA) is working towards integrating the operations of the three Divisions (Customs and Excise, Direct Taxes and Value Added Tax).

The integration of the taxpayer records will entail that the computer systems are run as a single database for all the three Divisions.

The TPIN therefore will be used to classify and identify each taxpayer for all types of taxes under ZRA.

TPIN will facilitate inquiry into all tax transactions. With a number to identify each taxpayer, the tax system is more efficiently

coordinated and ZRA will know all its registered taxpayers by TPIN.

TPIN offers better credibility to taxpayers in their business dealings.

The TPIN is a pre-requisite to all procedures of tax registration under VAT, Direct Taxes and Customs and Excise Divisions and is mandatory for all taxpayers.

WHO REGISTERS FOR TPIN?

The following are eligible for registration:

- ⇒ **Companies or Firms** registered with the Ministry of Commerce, Trade and Industry (Registrar of Companies or Business Names) or the Registrar of Co-operative Societies.
- ⇒ **Individuals** operating businesses liable to tax but not registered as firms, e.g., individuals operating private taxis or mini bus services, landlords and cross-border traders, etc.
- ⇒ **Non Governmental Organisations (NGOs), Clubs, Associations, Missionary bodies and other similar organisations** registered with the Registrar of Societies
- ⇒ **Entities** with legal documentation affirming their operation and existence in the country
- ⇒ **Government ministries/institutions, including foreign Governments and agencies/missions**

Each entity should have its own TPIN, whether under similar

ownership/management for as long as it has a separate trading name and/or business registration number.

HOW DO I APPLY FOR REGISTRATION?

Application form TPIN 1 which can be obtained from the ZRA Advice Center in Lusaka or any local ZRA office, has to be completed and submitted to the same office, accompanied by copies of the following documents:

- (a) Limited company registered under the Companies Act**
 - ⇒ Certificate of Incorporation
 - ⇒ Certificate of Share Capital
 - ⇒ Articles of Association (a page reflecting an up-to-date list of shareholders/directors would suffice)
- (b) Foreign company registered under the Companies Act**
 - ⇒ Certificate of Registration
- (c) Firm registered under the Business Names Act**
 - ⇒ Certificate of Registration
 - ⇒ Statement of Particulars - *approved by the Registrar*
 - ⇒ Completed form TPIN 2 if type of business is partnership
- (d) Individual** (without registration under any of the above Acts)
 - ⇒ National Registration Card (NRC)
- (e) Firm registered under the Co-operative Societies Act**
 - ⇒ Certificate of Registration
- (f) NGO, Club, Association, Missionary body, etc.**

- ⇒ Certificate of Registration/Exemption from the Registrar of Societies

(g) GRZ Ministry/institution, foreign Government and agency

- ⇒ Documentary evidence to show legal existence in Zambia

NOTE

- (i) Copies of the documents required should be-
- ⇒ those that have been/are issued by the authorities in Zambia.
 - ⇒ valid and up-to-date from persons at (a), (b), (c), (e) and (f). Copies of the latest letters/certificates of compliance from the Registrar of Companies/Business Names/Co-operative Societies/Societies may be submitted to show validity.
 - ⇒ certified true copies from persons at (a), (b), (c), (d), (e) and (f). Alternatively, an officer of ZRA may certify the copies if the originals are presented for verification.
- (ii) Where the trading name is different from the name of the firm, proof of registration/approval from the relevant authority for such name should be attached.

TPIN APPLICATION FORM (GUIDE TO COMPLETION)

Applicants are advised to fill out each provided space as it relates to them and ignore the inapplicable provisions.

- Item 1.** A sole proprietor and partners in a partnership business should give their full names starting with their surnames. Other applicants should give names of their firms/bodies.
- Item 2.** This provision may be ignored, unless the trading name is different from the name(s) given under Item 1.
- Item 3.** The applicant is expected to provide as much detail as possible to ensure easy contact with the Authority. This applies to **Items 4** and **15** as well.
- Item 4.** See requirement for Item 3 above.
- Item 5.** A sole proprietor whose business does not require registration with the Registrar of Business Names should declare his/her NRC number.
- Item 6.** Only a firm registered with the Registrar of Companies, Business Names or Co-operative Societies should enter the number appearing on their certificate of incorporation or registration.
- Item 7.** Customs number (i.e., of a licence issued by the Customs and Excise Division).
- Item 8.** VAT account number for a firm holding a VAT registration certificate.
- Item 9.** Enter account number for PAYE if you are/ your firm is already registered with Direct Taxes Division.
- Item 10.** Enter account number for company tax if your firm is already registered with Direct Taxes Division.
- Item 11.** (a) Enter other account/registration number with ZRA and specify the account it represents.

- (b) Enter other account/registration number and specify the account it represents. **A number on the certificate issued by the registrar of societies may be entered on this item.**

- Item 12.** Tick () in the appropriate box for the type of business and if the type is-
- ⇒ **Partnership**, the applicant needs to complete TPIN 2 to declare particulars of the partners.
 - ⇒ **Other**, the applicant should specify the type of business activity in the space provided.
- Item 13.** Specify the nature of business and underline the main activity in a case where there are several. The following are examples:
- ⇒ *Crop farming*
 - ⇒ *Trading in stationery, groceries, etc. (indicate whether wholesale or retail)*
 - ⇒ *Manufacturing of clothing*
 - ⇒ *Passenger transportation (indicate whether bus or taxi)*
 - ⇒ *General retail traders and hairdressers*
- Item 14.** Indicate the date when business started or when you intend to start.
- Item 15.** See requirement for Item 3 above.
- Item 16.** Declare other business firms owned or associated to your entity.
- Item 17.** For a **limited company** to declare the shareholders / directors. Where NRC number is not applicable, passport number can be given.
- Item 18.** Declaration by the person making the application.

NOTE

(i) Registration for TPIN is absolutely free of charge.

Any changes in the particulars of the business are to be communicated to the TPIN office.

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