



**ZAMBIA
REVENUE
AUTHORITY** | *My Tax
Your Tax
Our Destiny*

TAX STATISTICS IN ZAMBIA 2021

COMMISSIONER GENERAL'S FOREWORD

It is a great pleasure to share with you the second edition of the Tax Statistics in Zambia publication. Guided by our mandate, the production of this bulletin is in continuance of the Zambia Revenue Authority's responsibility to provide Tax Statistics to the Government, cooperating partners, and other internal and external stakeholders. Our strategic focus in developing this report is an extension of our commitment to the core value of Networking thereby strengthening our corporate culture and build public trust and confidence. This publication aims to present comprehensive information on tax revenue and related tax statistics. In addition, the report is designed to supplement and contextualize the Zambia Revenue Authority Annual Report and other publications.

Over the last few years, there have been significant changes taking place throughout the international tax community which calls for among other things, more transparency among tax authorities, especially in the area of information sharing and provision of vital tax related statistics. This publication is an invaluable resource for peer tax administrations, tax policy-makers, academia, the public and other stakeholders seeking to understand ZRA's performance in numbers.

The development of this publication involved a consultative approach that sought inputs from both internal and external stakeholders. Key improvements in this edition include the introduction of a gender disaggregated tax statistics section, thematic sections on major tax types and the inclusion of indicators such as tax buoyance, among others.

As an Authority that aspires to build a data-driven tax administration, we recognise the importance of data in decision making and policy formulation. It is my hope that the 2021 edition shall remain an invaluable addition to the body of tax knowledge, raise awareness on tax statistics and promote transparency. I trust that users will continue to engage with us to improve future editions of the Tax Statistics publication.



Dingani Banda
Commissioner General

NOTE FROM THE EDITORIAL TEAM

The Zambia Revenue Authority is pleased to publish the second edition of Tax Statistics in Zambia which covers data on tax administration up to the fiscal year 2021. The data published in this report is derived from ZRA's tax administration systems namely TaxOnline for domestic taxes and ASYCUDA World for trade related statistics along with selected data from other internal systems and official publications from Government agencies. The report presents trends in various tax statistics covering the period 2017 to 2021. However, some tax series span longer time periods. All figures are reported in Zambian Kwacha and on a calendar year basis.

To ensure consistency of published statistics, this report has been prepared in line with international standards on international concepts, classifications and methods outlined in the United Nations Fundamental Principles of Official Statistics (UNFPOS) and Zambia's Compendium of Statistical concepts and definitions.

The statistics in this publication were compiled according to the latest available information. Please note further that:

- Nominal figures are used throughout the publication in line with Government reporting standards.
- Demographic and transactional information used to report sector specific statistics is drawn from the taxpayer register, returns and Customs declarations.
- The data is reported at aggregate level to maintain taxpayer confidentiality.
- The International Standard Industrial Classification (ISIC) of all economic activities was used in the production of all domestic taxes related information whereas the information regarding customs related statistics was prepared in accordance with The Harmonized System (HS) a standardized numerical method of classifying traded products.
- Due diligence was taken in preparing the report.

Some statistics presented in this report are preliminary and may be subject to revision in later editions. The Data provided in this publication is available on the Zambia Revenue Authority website www.zra.org.zm or email advice@zra.org.zm for the attention of the Director - Research and Corporate Strategy Department.

ABOUT THIS PUBLICATION

The 2021 Tax Statistics Report is the second edition published by the Zambia Revenue Authority. This publication builds and expands on the previous edition as it presents comprehensive information on Zambia's tax revenue. This bulletin highlights data from ZRA's inception up until the 2021 fiscal year. The objective is to enable consumers of these statistics appreciate the dynamics of key tax administration indicators overtime. In this publication, we present key statistics in tabular and graphical format with accompanying notes, where necessary. This document is also intended to be a data supplement to the Zambia Revenue Authority annual report. We expect that it will be useful to readers looking for details behind the performance of the revenue system in Zambia.

This publication is divided into 8 chapters.

- i. Chapter 1 Tax Registrations and Tax Population Statistics - gives an overview of the taxpayer population, number of taxpayers by tax type, location and size of enterprise
- ii. Chapter 2 Gender disaggregated tax statistics - gives a breakdown of registrations statistics disaggregated by gender and tax types.
- iii. Chapter 3 Revenue Statistics - presents the summary of aggregate tax revenue statistics from 2017 to 2021, Tax revenue to GDP ratios and ZRA cost of collection which shows the efficiency of the Zambian tax administration.
- iv. Chapter 4 Pay As You Earn Statistics - presents an overview of Pay As You Earn revenue collection by sector classification, the proportion of taxpayers by tax bands and gross emoluments per tax band.
- v. Chapter 5 Income Tax Statistics - presents an overview of income tax revenue collections by sector classification.
- vi. Chapter 6 Value Added Tax - presents an overview of VAT revenue collections by sector classification.
- vii. Chapter 7 Customs Statistics - provides information about the customs value of imported and exported goods by product type, according to the Harmonised System (HS) at chapter level.
- viii. Chapter 8-Human Resource Statistics - presents ZRA employee demographic data such as age, gender and distribution by grade, department, level of qualification, and length of service.
- ix. Chapter 9- Tax Rate Structure - highlights the tax rate structure from 2017 to 2021

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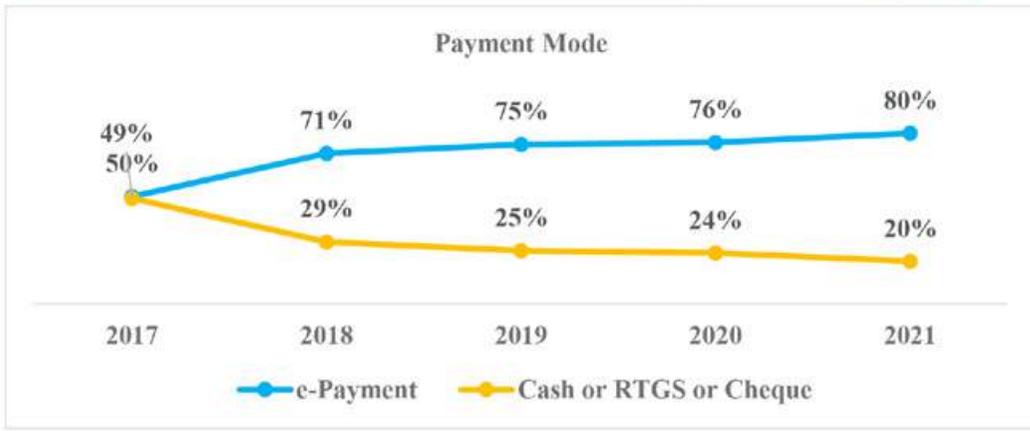
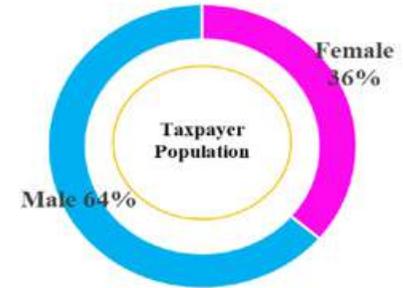
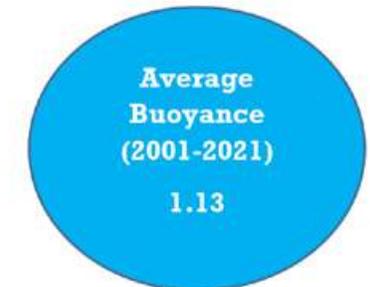
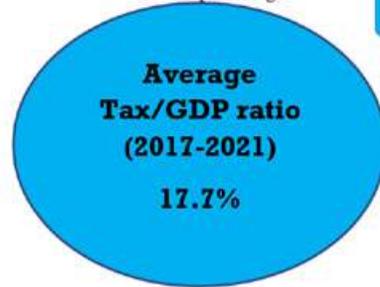
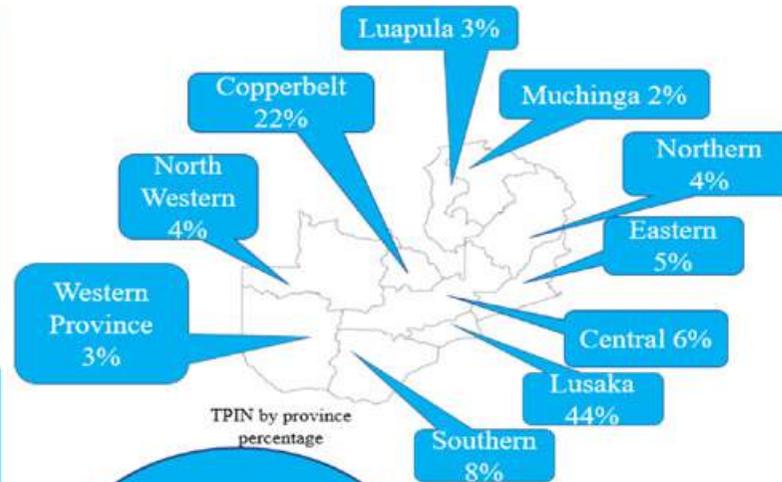
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ACRONYMS

ASYCUDA	Automated System for Customs Data
CIT	Company Income Tax
CSP	Corporate Strategic Plan
EDR	Effective Date of Registration
FOB	Free on Board
GDP	Gross Domestic Product
GRZ	Government of the Republic of Zambia
ISIC	International Standard Industrial Classification
PAYE	Pay as You Earn
PT	Presumptive Tax
PTT	Property Transfer Tax
RTGS	Real Time Gross Settlement
UNFPOS	United Nations Fundamental Principles of Official Statistics
TPIN	Taxpayer Identification Number
VAT	Value Added Tax
VDP	Value for Duty Purposes
WHT	Withholding Tax
ZDA	Zambia Development Agency
ZMW	Zambian Kwacha
ZRA	Zambia Revenue Authority

HIGHLIGHTS



Sector Contribution to Gross Domestic Tax Collections

2016		2017		2019	
Tertiary, 54%	Pri..., 31%	Tertiary, 56%	Pri..., 28%	Tertiary, 43%	Primary, 41%
Secondary, 15%		Secondary, 16%		Secondary, 15%	
2018		2020		2021	
Tertiary, 45%	Primary, 42%	Primary, 44%	Tertiary, 43%	Primary, 52%	Terti..., 36%
Secondary, 12%		Secondary, 13%		Secondary, 11%	



TAX REGISTRATIONS AND TAXPAYER POPULATION STATISTIC

TAX REGISTRATIONS AND TAXPAYER POPULATION STATISTIC

This section presents taxpayer population and registration statistics. The chapter is outlined as follows;

- Taxpayer population
- Individuals with TPIN by province
- Taxpayer population by Tax type
- Taxpayer population by economic sector

Taxpayer Population

Table 1 Taxpayer population as at 31 December 2021

Description	Count
TPIN only (individuals)	1,862,086
TPIN with tax account (mostly businesses)	348,281
TPIN population	2,210,367

Table 2 Population of TPIN without tax accounts 2017-2021

	2017	2018	2019	2020	2021
TPIN Only	463,438	1,008,811	1,240,406	1,534,103	1,862,086

Distribution of TPIN without tax account by province and gender

Table 3 Distribution of TPIN without tax account by province and gender as at 31st December 2021

Province	Female	Male	Total
Lusaka Province	305,605	513,641	819,246
Copperbelt Province	144,655	268,156	412,811
Southern Province	52,689	90,462	143,151
Central Province	43,234	76,036	119,270
Eastern Province	36,196	58,779	94,975
North Western Province	24,792	52,934	77,726
Northern Province	22,724	43,956	66,680
Western Province	19,480	31,188	50,668
Luapula Province	15,300	32,011	47,311
Muchinga Province	10,568	19,680	30,248
Total	675,243	1,186,843	1,862,086

Taxpayer population by Tax type and Location

Table 4 Distribution of tax accounts for selected tax types 2017 to 2021¹

Tax Type	2017	2018	2019	2020	2021
Turnover Tax	74,556	88,519	103,542	116,594	132,714
Income Tax	29,692	39,505	46,803	51,535	59,255
Pay As You Earn	21,512	25,983	29,781	34,274	39,921
Value Added Tax	11,291	12,566	13,634	14,998	16,770
Total	137,051	166,573	193,760	217,401	248,660

Table 5 Distribution of tax accounts for selected tax types by Province as at 31st December 2021

Tax Type	Central Province	Copperbelt Province	Eastern Province	Luapula Province	Lusaka Province	Muchinga Province	North Western Province	Northern Province	Southern Province	Western Province	Total
Turnover Tax	8,021	31,405	6,476	2,312	59,412	2,307	5,298	4,160	9,968	3,355	132,714
Income Tax	3,163	10,961	709	509	39,211	227	944	527	2,862	142	59,255
Pay As You Earn	1,750	14,234	587	161	19,824	172	1,209	372	1,330	282	39,921
Value Added Tax	530	4,646	222	68	10,282	41	305	98	539	39	16,770

¹ Cumulative year on year

Taxpayer population by economic sector

Table 6 Distribution of taxpayers with tax accounts by economic sector 2021

ISIC Section	Economic Sector	Count
	Primary	
A	Agriculture, forestry and fishing	12,632
B	Mining and Quarrying	3,162
	Secondary	
C	Manufacturing	8,599
D	Electricity, gas, steam and air conditioning supply	852
E	Water supply; sewerage, waste management and remediation	534
F	Construction	14,160
	Tertiary	
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	98,651
H	Transportation and storage	14,861
I	Accommodation and food service activities	5,424
J	Information and communication	2,982
K	Financial and insurance activities	3,927
L	Real estate activities	5,952
M	Professional, scientific and technical activities	6,242
N	Administrative and support service activities	9,846
O	Public administration and defence; compulsory social security	454
P	Education	4,755
Q	Human health and social work activities	2,168
R	Arts, entertainment and recreation	1,567
S	Other service activities	57,250
T	Activities of extraterritorial organizations and bodies	437
U	Activities of households as employers; undifferentiated goods- and services- producing activities of households for own use	114
	Unclassified/Individuals	93,712
	Total	348,281

Table 7 Distribution of taxpayers with selected tax accounts by economic sector – 2021

ISIC Section	Economic Sector	Income Tax	PAYE	VAT	Turnover Tax
	Primary				
A	Agriculture, forestry and fishing	4,291	2,085	602	6,119
B	Mining and Quarrying	2,348	886	475	338
	Secondary				
C	Manufacturing	3,296	2,453	1,452	4,050
D	Electricity, gas, steam and air conditioning supply	518	235	147	308
E	Water supply; sewerage, waste management and remediation	190	116	50	306
F	Construction	5,284	3,070	1,878	7,634
	Tertiary				
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	19,153	13,729	7,030	56,254
H	Transportation and storage	2,215	1,464	836	3,901
I	Accommodation and food service activities	1,412	1,178	441	3,328
J	Information and communication	1,201	583	259	1,588
K	Financial and insurance activities	1,284	708	155	2,228
L	Real estate activities	2,024	419	238	1,263
M	Professional, scientific and technical activities	2,987	1,837	756	5,194
N	Administrative and support service activities	2,260	241	18	148
O	Public administration and defence; compulsory social security	109	1,848	954	1,981
P	Education	1,172	1,402	31	2,853
Q	Human health and social work activities	837	851	54	911
R	Arts, entertainment and recreation	420	328	77	980
S	Other service activities	6,441	4,036	1,238	24,292
T	Activities of extraterritorial organizations and bodies	257	121	5	119
U	Activities of households as employers; undifferentiated goods- and services- producing activities of households for own use	17	15	5	84
	Unclassified/Individuals	1,539	2,316	69	8,835
	Total	59,255	39,921	16,770	132,714



GENDER DISAGGREGATED TAX STATISTICS

GENDER DISAGGREGATED TAX STATISTICS

This section presents gender disaggregated tax statistics for individuals covering the period 2017 to 2021. The chapter is outlined as follows;

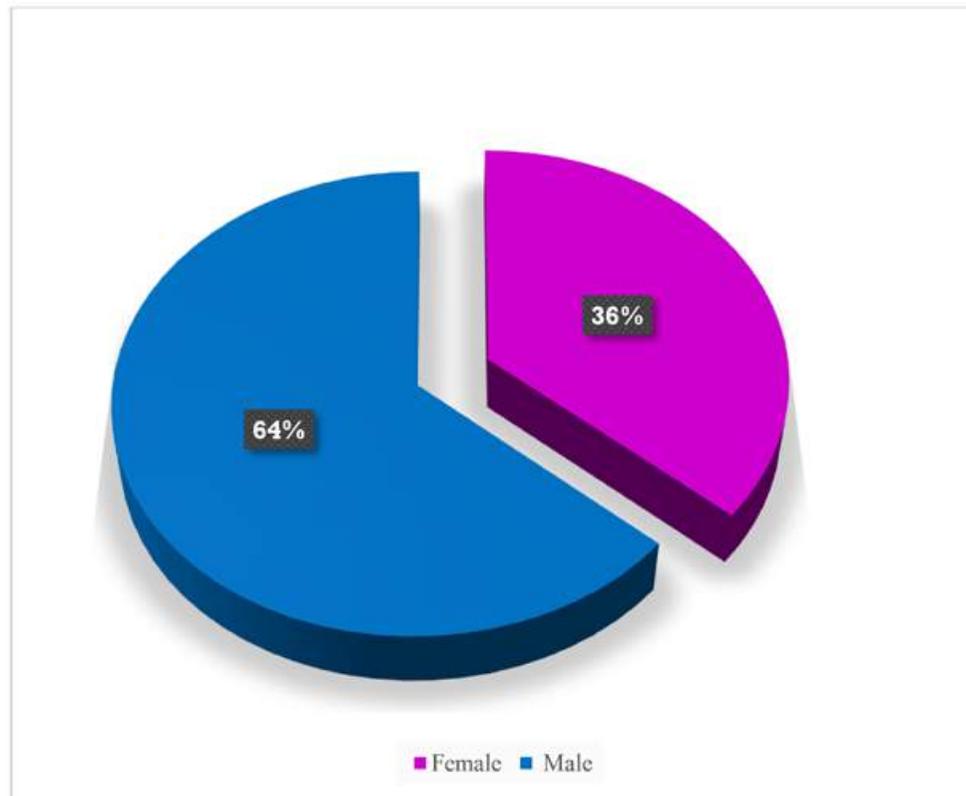
- TPIN population by gender Income tax population register by gender
- PAYE population register by gender
- Turnover tax population register by gender
- VAT population register by gender
- Turnover tax population classified by sector and gender

TPIN only population by gender

Table 8 TPINs without tax accounts Population Broken by Gender as at 31 December 2021

Gender	Count
Female	675,243
Male	1,186,843
Count	1,862,086

Figure 1 TPINs without tax accounts Population Broken by Gender as at 31 December 2021



Tax type population by location and gender

Table 9 Individuals registered for income tax by Gender and province, 2021

Region	Gender	
	Female	Male
Lusaka Province	2,439	6,334
Copperbelt Province	499	1,369
Central Province	237	686
Southern Province	142	454
Luapula Province	30	242
Eastern Province	30	207
Northern Province	41	183
North Western Province	26	113
Muchinga Province	14	50
Western Province	8	28
Total	3,466	9,666

Table 10 Individuals registered for PAYE by Gender and province, 2021

Region	Gender	
	Female	Male
Lusaka Province	759	1,981
Copperbelt Province	414	1,185
Central Province	101	384
Southern Province	52	187
North Western Province	31	128
Eastern Province	22	107
Northern Province	9	26
Western Province	9	13
Luapula Province	3	9
Muchinga Province	2	9
Total	1,402	4,029

Table 11 Individuals registered for turnover tax by Gender and province, 2021

Region	Female	Male
Lusaka Province	10,656	25,509
Copperbelt Province	4,111	11,087
Southern Province	1,848	5,675
Central Province	1,369	4,794
Eastern Province	1,222	4,031
North Western Province	686	2,773
Northern Province	745	2,618
Western Province	598	1,911
Luapula Province	387	1,477
Muchinga Province	336	1,197
Total	21,958	61,072

Table 12 Individuals² registered for VAT tax by Gender and province, 2021

Region	Female	Male
Lusaka Province	90	555
Copperbelt Province	24	177
Southern Province	12	101
Central Province	6	66
Eastern Province	5	43
North Western Province	4	27
Northern Province	1	14
Luapula Province	1	6
Western Province	1	6
Muchinga Province	3	5
Total	147	1,000

² Includes sole traders registered under the voluntary VAT registration scheme

Turnover tax population classified by economic sector and gender

Table 13 Individuals registered for turnover tax classified by economic sector and gender

ISIC Section	Economic Sector	2016		2017		2018		2019		2020		2021	
		Female	Male										
	Primary Sector												
A	Agriculture, forestry and fishing	253	1,008	333	1,242	396	1,514	447	1,712	482	1,857	541	2,050
B	Mining and quarrying	1	55	1	56	1	60	1	60	1	64	2	75
	Secondary Sector												
C	Manufacturing	148	726	171	825	193	925	236	1,074	269	1,207	376	1,498
D	Electricity, gas, steam and air conditioning supply	6	39	7	61	8	84	10	95	10	109	11	116
E	Water supply; sewerage, waste management and remediation activities	8	38	9	46	14	68	19	86	23	101	23	112
F	Construction	97	1,082	131	1,338	159	1,595	191	1,806	213	1,946	232	2,117
	Tertiary Sector												
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	5,170	17,579	6,217	19,954	7,334	22,627	8,668	25,687	9,062	26,243	9,401	27,240
H	Transportation and storage	145	1,028	173	1,162	186	1,291	208	1,448	228	1,603	265	1,734
I	Accommodation and food service activities	413	682	516	791	632	921	749	1,026	813	1,074	878	1,130
J	Information and communication	32	258	43	357	51	433	64	510	74	577	87	639
K	Financial and insurance activities	85	182	132	276	176	397	297	617	413	841	492	1,031
L	Real estate activities	192	523	200	550	210	572	221	608	211	606	225	618
M	Professional, scientific and technical activities	53	659	61	695	65	729	70	750	78	768	88	813
N	Administrative and support service activities	222	964	247	1,049	289	1,172	326	1,314	354	1,384	597	1,999

ISIC Section	Economic Sector	2016		2017		2018		2019		2020		2021	
		Female	Male										
	Primary Sector												
O	Public administration and defence; compulsory social security	-	9	2	20	3	29	3	31	3	37	3	37
P	Education	331	425	419	543	560	681	675	815	697	854	751	925
Q	Human health and social work activities	46	131	61	154	79	179	93	207	102	223	120	243
R	Arts, entertainment and recreation	42	143	70	195	87	254	103	302	122	370	136	399
S	Other service activities	2,789	7,010	3,704	9,173	4,440	11,043	5,089	12,427	5,100	12,528	5,215	12,808
T	Activities of extraterritorial organizations and bodies	3	1	3	4	5	6	5	6	4	5	4	6
U	Activities of households as employers of domestic personnel	2	3	3	5	5	8	8	13	10	14	13	16
	Undifferentiated goods-producing activities of private households for own use	2	10	3	12	6	14	6	16	7	17	10	18
	Unclassified/Individuals	62	275	98	376	194	631	762	1,961	1,545	3,791	2,634	5,917
	Grand Total	10,102	32,830	12,604	38,884	15,093	45,233	18,251	52,571	19,821	56,219	22,104	61,541

TOTAL REVENUE STATISTICS

TOTAL REVENUE STATISTICS

This section presents a summary of aggregate tax revenue statistics for the period 2017 to 2021. The chapter is outlined as follows;

- Overview of the Zambian tax system
- Key revenue highlights
- Revenue performance from headline taxes
- Tax revenue by tax type
- Tax revenue outturn against targets
- Tax revenue as a percentage of GDP
- Tax buoyancy
- Domestic tax revenue contribution by economic sector

Key Chapter Highlights

For the period 2017 to 2021, some of the key highlights were;

- Direct Taxes remain the largest contributors to total revenues with an annual average contribution of about 46%.
- The Tax to GDP ratio increased from 16.6 percent in 2017 to 19.7 percent in 2021.
- The period average Tax to GDP ratio was 17.7 percent
- Average buoyancy in the period under review was 1.42.
- In period under review, the tertiary sector was the largest contributor of domestic tax revenue with an annual average of about 45%, followed by the primary sector (43%) and lastly, the secondary sector (12%).
- The cost of collection as a percentage of tax revenue averaged two percent.
- On tax payment channels, the use of e-payments over Cash or RTGS has steadily been increasing over time, with e-payments accounting for around 80% of all payment channels in 2021.

Overview of the tax system in Zambia

The Ministry of Finance and National Planning is responsible for the formulation of tax policy in Zambia and the implementing agency is the Zambia Revenue Authority (ZRA). The Zambian tax system operates a self-assessment mechanism and broadly comprises direct taxes, indirect taxes and trade taxes. Table 1 presents the broad tax categories, the enabling legislation and the types of taxes under each category.

Table 14 Broad Tax Categories in Zambia

Tax Category	Legislation	Tax Types
1. Income Taxes	Income Tax, Chapter 323 of the laws of Zambia	Corporate Income Tax
		Personal Income Tax
		PAYE
		Withholding Tax
		Mineral Royalty
		Presumptive Tax
		Turnover Tax
		Base Tax
2. Property Taxes	Property Transfer Tax Act, Cap 340 of the Laws of Zambia and Subsidiary Legislation ³	Property Transfer Tax
3. Value Added Tax	Value Added Tax Act, Cap 331 of the Laws of Zambia and Subsidiary Legislation ⁴	Domestic VAT
		Import VAT
4. Customs, Excise and other duties	Customs and Excise Act Cap 322 of the Laws of Zambia and Subsidiary Legislation	Customs duty
		Excise Duty
		Export duty
		Carbon Emission Surtax

³ This includes Statutory Instruments and Commissioner General's Rules.

⁴ This includes Statutory Instruments and Commissioner General's Rules.

Under the Income Tax Act, income received from a source within or deemed to be within the Republic is subject to income tax. Zambian residents are also subject to income tax on interest and dividends from a source outside Zambia. A non-Zambian resident company that has a permanent establishment in Zambia will be subject to corporate income tax (CIT) on its income attributable to the permanent establishment in Zambia. If there is no permanent establishment, Zambian-source income of the non-Zambian resident may still be subject to withholding tax, which is generally deducted at source.

A person intending to import goods is required to make a declaration in the prescribed manner and form, the goods intended to be imported, for duty assessment purposes, at least seven days before the goods arrive at a port of entry where customs formalities are to be conducted. Where a person accompanies any imported goods, the person is required to make a declaration, in the prescribed manner and form for duty assessment purposes, within 24 hours of the arrival of the goods at the port of entry where customs formalities are to be conducted. ZRA may accept the entry of any goods for customs purposes five days prior to the arrival of the goods at a customs port on condition that the importer undertakes to present to the Customs Services Division, within 24 hours of the arrival of the goods at the port of entry, goods which match the goods so declared in all material particulars.

Value Added Tax, is charged, levied, collected and paid in respect of: every taxable supply of goods or services, other than a zero-rated supply, made in Zambia in the course of, or in furtherance of a business by a registered supplier eligible for registration under the VAT Act, and every taxable importation of goods or services into Zambia.

Revenue Performance

Table 15 Net Revenues from Headline Taxes 2017 – 2021 (K' million)

Year	Tax Revenue	Direct Taxes ⁵		Indirect Taxes ⁶		Trade Taxes ⁷		Extraction Royalties ⁸	
	(A+B+C+D+E)	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
		(A)		(B)		(C)		(D)	
2017	38,899.3	16,394.4	42.1%	17,093.0	43.9%	2,976.6	7.7%	2,435.2	6.3%
2018	48,176.7	20,199.9	41.9%	20,848.7	43.3%	3,191.4	6.6%	3,936.7	8.2%
2019	52,681.4	23,918.7	45.4%	20,708.5	39.3%	3,869.5	7.4%	4,184.8	7.9%
2020	57,422.6	29,236.0	50.9%	19,232.5	33.5%	3,606.0	6.3%	5,348.2	9.3%
2021	83,572.5	42,483.2	50.8%	23,343.7	27.9%	5,328.2	6.4%	12,417.3	14.9%

⁵ Direct taxes consist of company income tax, pay as you earn, withholding taxes, turnover tax, presumptive tax and property transfer taxes

⁶ Indirect taxes consist of local and import excise duties, local and import fuel levy, rural electrification levy, domestic and import VAT and insurance premium levy

⁷ Trade taxes consist of import duty, export duty and carbon tax

⁸ Extraction royalties consist of mineral royalties

Figure 2 Percentage composition of the headline taxes 2017 to 2021 (K' million)

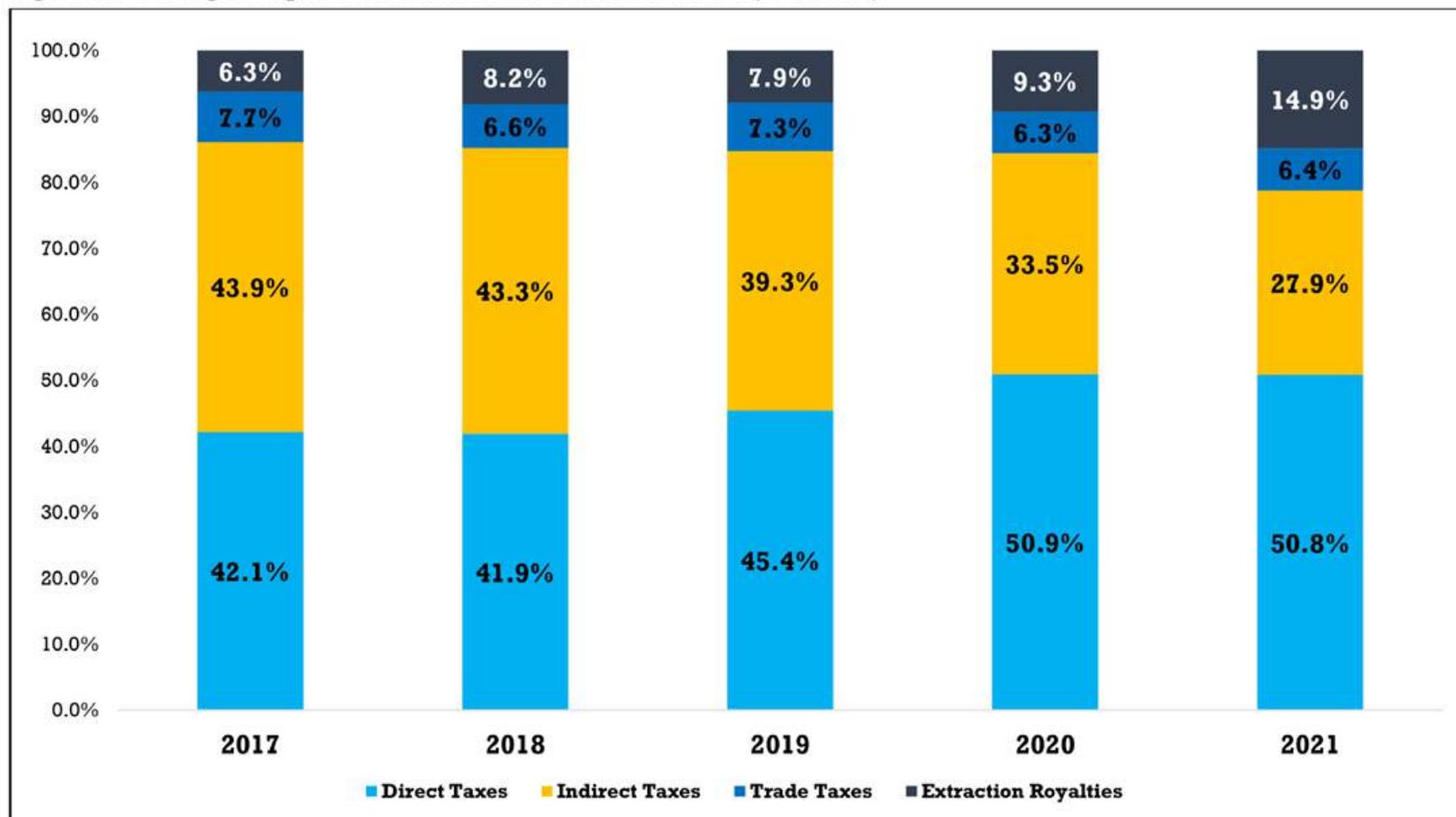


Figure 3 Net Tax Revenue Series 2017-2021(Nominal, K' Million)

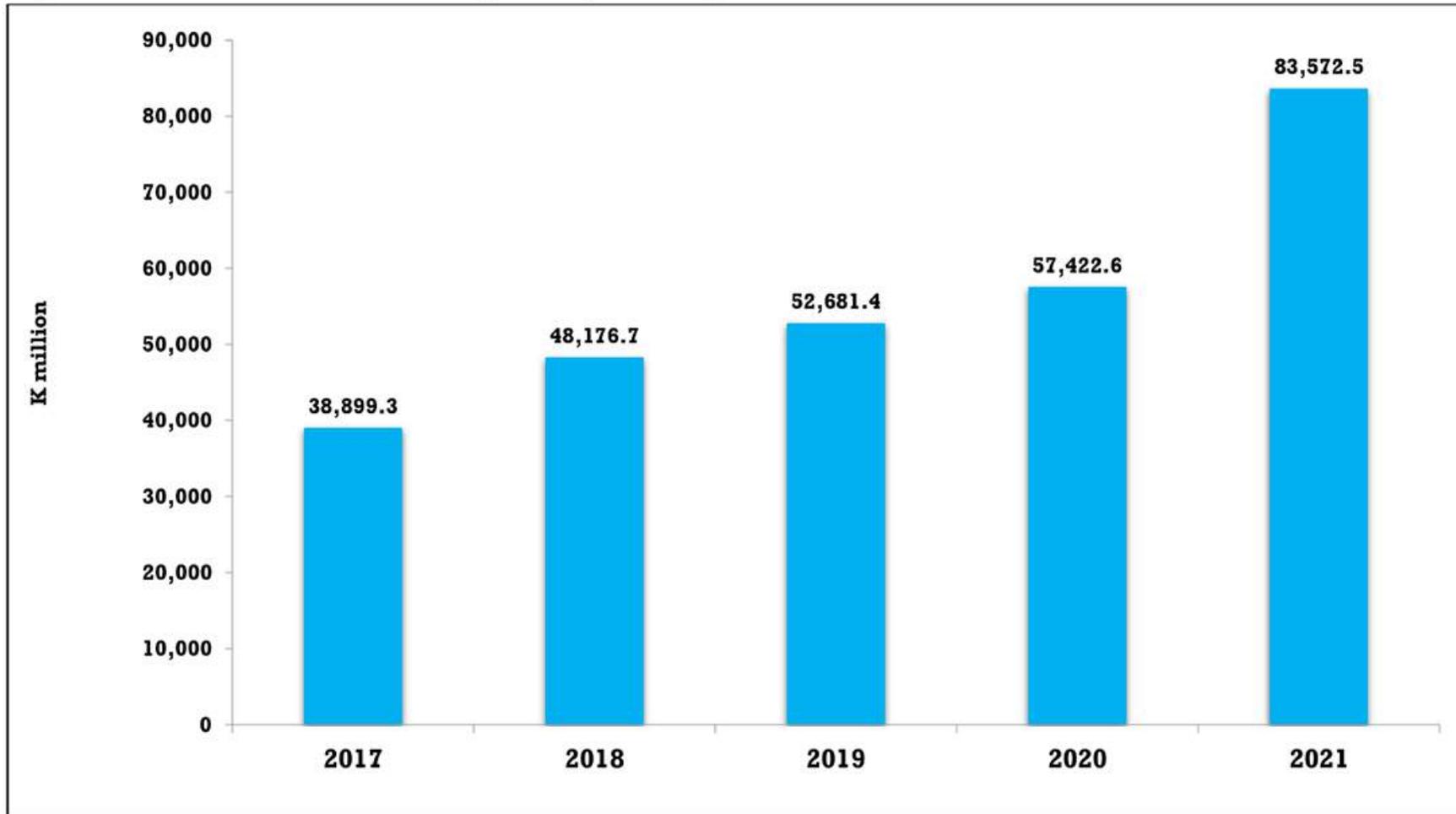


Table 16 Net Tax Revenue by Tax Type, 1995 – 2008 (K' million)

Year	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Tax Revenue	550.6	725.2	954.4	1,090.3	1,289.6	1,739.4	2,448.6	2,848.7	3,549.4	4,554.3	5,521.8	6,324.8	8,184.3	9,665.4
Direct Taxes	163.3	227.3	313.1	406.6	466.8	629.6	938.7	1,244.0	1,613.2	2,033.3	2,422.3	2,901.4	3,764.7	4,431.2
Company Tax	34.2	54.7	78.5	85.7	91.4	125.2	195.5	279.4	290.7	333.2	454.5	692.5	1,223.3	1,402.2
Pay As You Earn (PAYE)	104.7	118.4	193.4	271.1	320.9	433.8	649.7	828.6	1,129.3	1,483.4	1,721.9	1,942.7	2,197.8	2,618.3
Withholding Tax & Other taxes ⁹	24.4	54.2	41.2	49.8	54.5	70.6	93.5	136.0	193.2	216.7	245.9	266.2	343.6	410.7
Extraction Royalty	28.9	16.7	18.8	17.1	13.3	3.8	6.6	2.5	8.1	4.4	39.2	58.8	67.5	267.6
Indirect Taxes	88.3	382.4	447.1	493.8	652.1	857.8	1,165.3	1,243.9	1,499.9	1,971.5	2,404.8	2,638.2	3,428.5	3,554.7
Excise Duties ¹⁰	27.6	134.5	163.8	190.1	223.0	280.6	384.7	427.3	480.7	610.1	771.7	842.2	1,199.1	1,353.7
Domestic VAT	42.7	143.2	178.7	200.2	248.5	232.5	292.0	345.7	377.7	452.3	622.9	558.4	23.5	-430.7
VAT on Imports	18.0	104.7	104.6	103.5	180.6	344.7	488.6	470.9	641.5	909.1	1,010.2	1,237.6	2,205.9	2,631.7
Insurance Premium Levy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Trade Taxes	270.1	98.8	134.3	147.0	155.7	248.2	338.0	358.3	428.2	545.1	655.5	726.4	923.5	1,412.0
Import Tariffs	270.1	98.8	134.3	147.0	155.7	338.0	338.0	358.3	428.2	545.1	651.9	722.3	914.3	1,208.4
Export Duty	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.6	1.9	2.3	196.6
Carbon Tax	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.2	6.9	7.0
Other Revenue¹¹	0.0	0.0	41.1	25.8	1.7	0.0								

⁹ Other taxes include turnover tax, presumptive tax and property transfer tax

¹⁰ Excise duties include local and import excise duty, local and import fuel levy, rural electrification levy

¹¹ Other revenue in 1997-1999 consisted of import declaration fees

Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Tax Revenue	9,660.1	13,125.6	18,888.9	20,719.1	23,154.8	27,604.2	29,927.7	31,189.0	38,899.3	48,176.8	52,681.4	57,422.6	83,572.5
Direct Taxes	4,837.7	6,914.3	8,899.0	10,275.2	9,869.9	11,458.2	12,758.6	14,937.9	16,394.4	20,199.9	23,918.7	29,236.0	42,483.2
Company Tax	1,375.8	2,421.7	3,643.6	4,402.2	2,852.3	3,487.8	2,846.4	4,043.8	4,456.0	5,973.5	7,741.3	9,512.6	19,491.4
Pay As You Earn (PAYE)	2,923.9	3,866.3	4,519.3	4,934.0	5,738.7	6,426.8	7,444.1	8,157.6	8,669.4	10,426.2	11,624.5	14,229.2	14,971.7
Withholding Tax & Others	538.0	626.3	736.0	938.9	1,278.9	1,543.6	2,468.1	2,736.5	3,269.0	3,800.2	4,552.8	5,494.3	8,020.1
Extraction Royalty	234.9	412.0	868.0	1,458.6	1,760.7	1,766.9	3,749.1	3,053.1	2,435.2	3,936.7	4,184.8	5,348.2	12,417.3
Indirect Taxes	3,493.0	4,532.9	5,609.9	6,927.4	9,677.2	12,382.7	11,463.5	11,219.8	17,093.1	20,848.8	20,708.5	19,232.5	23,343.8
Excise Duties	1,017.5	1,360.3	1,645.4	2,175.9	2,313.4	2,829.0	3,226.8	3,228.7	3,138.1	3,390.7	3,928.8	4,593.5	4,243.8
Domestic Value-Added Tax (VAT)	307.1	515.0	-32.8	-279.2	1,185.5	3,157.1	1,532.8	96.5	5,630.9	6,497.1	6,050.3	3,422.8	6,540.7
VAT on Imports	2,168.4	2,657.6	3,997.3	5,030.8	6,178.3	6,396.6	6,703.9	7,843.8	8,256.5	10,854.5	10,634.2	11,108.8	12,415.6
Insurance Premium Levy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50.8	67.6	106.5	95.3	107.4	143.6
Trade Taxes	1,094.5	1,266.4	1,759.5	2,057.9	1,847.0	1,996.4	1,956.5	1,978.1	2,976.6	3,191.4	3,869.5	3,606.0	5,328.2
Import Tariffs	1,072.0	1,249.6	1,737.8	2,032.2	1,808.4	1,948.9	1,901.9	1,920.8	2,930.6	3,143.9	3,484.6	3,405.9	5,150.8
Export Duty	16.5	4.7	4.5	3.6	12.4	22.6	27.5	35.3	13.7	8.6	323.8	132.5	99.2
Carbon Tax	5.9	12.1	17.1	22.1	26.1	24.9	27.1	22.0	32.2	38.9	61.1	67.6	78.1
Other Revenue¹²	0.0	0.0	1,752.6	0.0									

¹²The mining companies paid an additional K1, 752.6 billion in tax arrears in 2011 broken down as follows: windfall tax (K444.6 billion), company income tax (K701.2 billion) and mineral royalty (K606.8 billion).

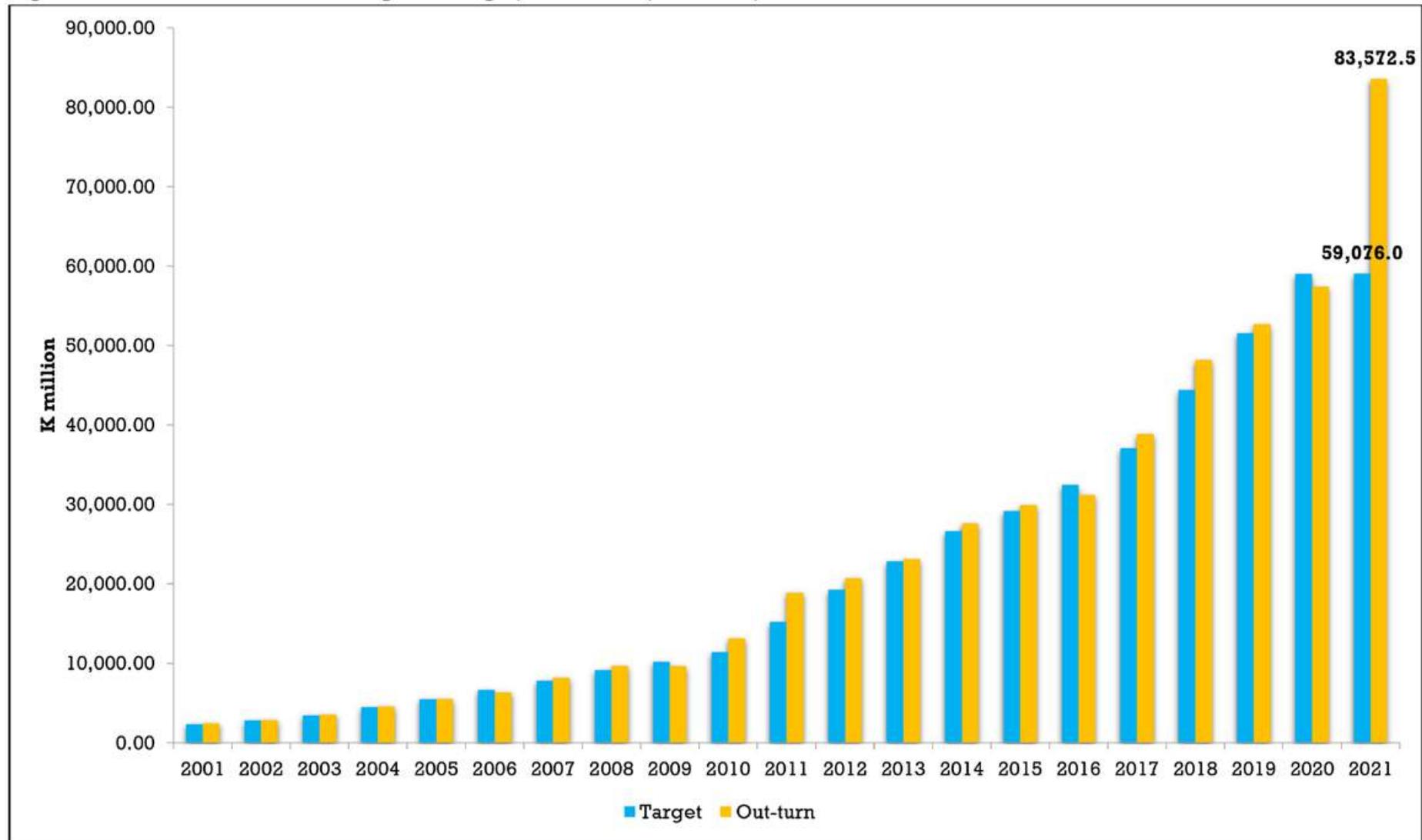
Tax revenue outturn against targets

Table 17 Tax Revenue Performance against Targets 2001 – 2021 (K' Million)

Year	Target/Out-turn	Tax Revenue	DIRECT TAXES				Extraction Royalty	INDIRECT TAXES				TRADE TAXES				Other
			Total Direct Taxes	o/w Company Tax	o/w Pay As You Earn (PAYE)	o/w Withholding Tax		Total Indirect Taxes	o/w Excise Duties	Insurance premium levy	Domestic and import VAT	Total Trade Taxes	Carbon tax	o/w Import Tariffs	o/w Export Duty	
2001	Target	2,325.4	834.5	171.6	575.0	87.9	4.1	1,179.6	376.2	-	803.4	307.2	-	307.2	-	-
	Out-turn	2,448.6	938.7	195.5	649.7	93.5	6.6	1,165.3	384.7	-	780.6	338.0	-	338.0	-	-
2002	Target	2,818.1	1,198.0	268.1	797.6	132.3	1.9	1,269.2	392.2	-	877.0	349.0	-	349.0	-	-
	Out-turn	2,848.8	1,244.0	279.4	828.6	136.0	2.5	1,243.9	427.3	-	816.6	358.3	-	358.3	-	-
2003	Target	3,445.7	1,465.1	293.3	954.4	217.4	7.0	1,513.6	505.0	-	1,008.6	459.5	-	459.5	-	-
	Out-turn	3,549.5	1,613.2	290.7	1,129.3	193.2	8.1	1,499.9	480.7	-	1,019.2	428.2	-	428.2	-	-
2004	Target	4,498.3	2,022.6	347.2	1,468.7	206.7	3.4	1,936.1	600.2	-	1,335.9	536.2	-	536.2	-	-
	Out-turn	4,554.3	2,033.3	333.2	1,483.4	216.7	4.4	1,971.5	610.1	-	1,361.4	545.1	-	545.1	-	-
2005	Target	5,511.5	2,427.1	444.9	1,732.8	249.4	4.1	2,315.6	720.0	-	1,595.6	764.7	-	753.7	11.0	-
	Out-turn	5,521.8	2,422.3	454.5	1,721.9	245.9	39.2	2,404.8	771.7	-	1,633.1	655.5	-	651.9	3.6	-
2006	Target	6,619.9	2,847.8	492.1	2,030.0	325.7	44.1	2,973.4	965.3	-	2,008.1	754.6	-	750.7	3.9	-
	Out-turn	6,323.0	2,901.4	692.5	1,942.7	266.2	58.8	2,638.2	842.2	-	1,796.0	724.5	2.2	720.4	1.9	-
2007	Target	7,807.3	3,362.8	935.1	2,088.3	339.4	77.3	3,533.6	1,102.4	-	2,431.2	833.6	1.3	830.0	2.3	-
	Out-turn	8,184.3	3,764.8	1,223.3	2,197.8	343.7	67.5	3,428.2	1,199.1	-	2,229.1	923.5	6.9	914.3	2.3	-
2008	Target	9,133.6	4,081.4	1,352.0	2,352.3	377.1	72.0	3,884.0	1,243.0	-	2,641.0	1,096.2	-	945.2	151.0	-
	Out-turn	9,665.4	4,431.2	1,402.2	2,618.3	410.7	267.6	3,554.7	1,353.7	-	2,200.9	1,412.0	7.0	1,208.4	196.6	-
2009	Target	10,191.2	4,375.4	1,104.0	2,692.5	578.9	154.4	4,203.2	1,653.4	-	2,549.8	1,458.2	5.8	1,310.8	141.6	-
	Out-turn	9,660.1	4,837.7	1,375.8	2,923.9	538.0	234.9	3,493.0	1,017.5	-	2,475.5	1,094.5	5.9	1,072.0	16.5	-
2010	Target	11,385.0	5,485.6	1,363.1	3,249.9	872.6	244.2	4,328.5	1,388.9	-	2,939.6	1,327.0	8.7	1,300.2	18.1	-
	Out-turn	13,125.5	6,914.3	2,421.7	3,866.3	626.3	412.0	4,519.9	1,360.3	-	3,159.6	1,279.4	12.1	1,262.6	4.7	-
2011	Target	15,230.2	6,841.3	2,236.0	3,710.6	894.7	404.7	5,734.8	1,736.0	-	3,998.8	1,694.5	20.0	1,667.2	7.3	554.9

Year	Target/Out-turn	Tax Revenue	DIRECT TAXES				Extraction Royalty	INDIRECT TAXES				TRADE TAXES				Other
			Total Direct Taxes	o/w Company Tax	o/w Pay As You Earn (PAYE)	o/w Withholding Tax		Total Indirect Taxes	o/w Excise Duties	Insurance premium levy	Domestic and import VAT	Total Trade Taxes	Carbon tax	o/w Import Tariffs	o/w Export Duty	
	Out-turn	18,889.0	8,898.9	3,643.6	4,519.3	736.0	868.0	5,609.9	1,645.4	-	3,964.5	1,759.4	17.1	1,737.8	4.5	1,752.6
2012	Target	19,247.5	8,390.0	3,264.3	4,216.2	909.5	1,881.3	6,788.1	2,064.5	-	4,723.6	2,188.2	21.2	2,088.6	78.3	-
	Out-turn	20,719.1	10,275.1	4,402.2	4,934.0	938.9	1,458.6	6,927.5	2,175.9	-	4,751.6	2,057.9	22.1	2,032.2	3.6	-
2013	Target	23,536.7	10,752.6	4,603.6	5,038.8	1,110.2	1,957.0	8,719.5	2,478.1	-	6,241.4	2,107.5	28.1	2,075.2	4.2	-
	Out-turn	23,154.8	9,869.9	2,852.3	5,738.7	1,278.9	1,760.7	9,677.2	2,313.4	-	7,363.8	1,846.9	26.1	1,808.4	12.4	-
2014	Target	26,642.8	11,555.3	4,723.5	5,248.3	1,583.5	2,242.7	10,385.7	3,062.8	-	7,322.9	2,459.2	51.1	2,204.6	203.5	-
	Out-turn	27,604.2	11,458.2	3,487.8	6,426.8	1,543.6	1,766.9	12,382.7	2,829.0	-	9,553.7	1,996.4	24.9	1,948.9	22.6	-
2015	Target	31,282.7	11,793.2	2,399.4	7,466.9	1,926.9	5,936.9	11,150.3	3,596.3	-	7,554.0	2,402.3	37.1	2,334.6	30.6	-
	Out-turn	29,927.8	12,758.6	2,846.4	7,444.1	2,468.1	3,749.1	11,463.5	3,226.8	-	8,236.7	1,956.5	27.1	1,901.9	27.5	-
2016	Target	33,265.7	14,340.3	3,239.1	7,934.4	3,166.8	2,889.1	13,548.3	3,610.8	44.0	9,893.5	2,488.0	32.8	2,426.7	28.5	-
	Out-turn	31,188.8	14,937.9	4,043.8	8,157.6	2,736.5	3,053.1	11,219.9	3,228.7	50.8	7,940.4	1,978.1	22.0	1,920.8	35.3	-
2017	Target	37,074.4	17,757.0	4,858.3	9,815.3	3,083.4	1,890.9	14,177.6	4,660.8	53.4	9,463.4	3,248.8	39.1	3,141.3	68.4	-
	Out-turn	38,899.3	16,394.4	4,456.0	8,669.4	3,269.0	2,435.2	17,093.1	3,138.1	67.6	13,887.4	2,976.5	32.2	2,930.6	13.7	-
2018	Target	44,402.1	20,337.5	6,115.9	10,167.6	4,054.0	3,527.7	17,117.8	4,679.8	68.6	12,369.5	3,418.9	65.1	3,302.3	51.6	-
	Out-turn	48,176.7	20,199.9	5,973.5	10,426.2	3,800.2	3,936.7	20,848.7	3,390.6	106.5	17,351.6	3,191.5	38.9	3,143.9	8.6	-
2019	Target	51,560.5	23,291.3	7,221.6	11,421.0	4,648.7	4,887.6	19,632.3	4,661.6	108.2	14,862.5	3,749.2	62.3	3,537.7	149.2	-
	Out-turn	52,681.4	23,918.6	7,741.3	11,624.5	4,552.8	4,184.8	20,708.6	3,928.8	95.3	16,684.5	3,869.5	61.1	3,484.6	323.8	-
2020	Target	58,693.3	25,612.5	7,903.9	12,331.4	5,377.2	4,819.6	23,826.1	4,715.7	106.2	19,004.2	4,435.0	66.4	4,182.2	186.4	-
	Out-turn	57,422.6	29,236.0	9,512.6	14,229.2	5,494.3	5,348.2	19,232.5	4,593.5	107.4	14,531.6	3,606.0	67.6	3,405.9	132.5	-
2021	Target	59,076.0	27,064.5	9,114.6	12,867.2	5,082.8	5,686.1	21,440.5	4,385.6	116.9	16,938.0	4,884.9	422.7	4,284.7	177.6	-
	Out-turn	83,572.5	42,483.2	19,491.4	14,971.7	8,020.1	12,417.3	23,343.7	4,243.8	143.6	18,956.3	5,328.2	78.1	5,150.8	99.2	-

Figure 4 Tax Revenue Performance against Target, 2001 – 2021 (K' Million)



Tax revenue as a Percentage of GDP

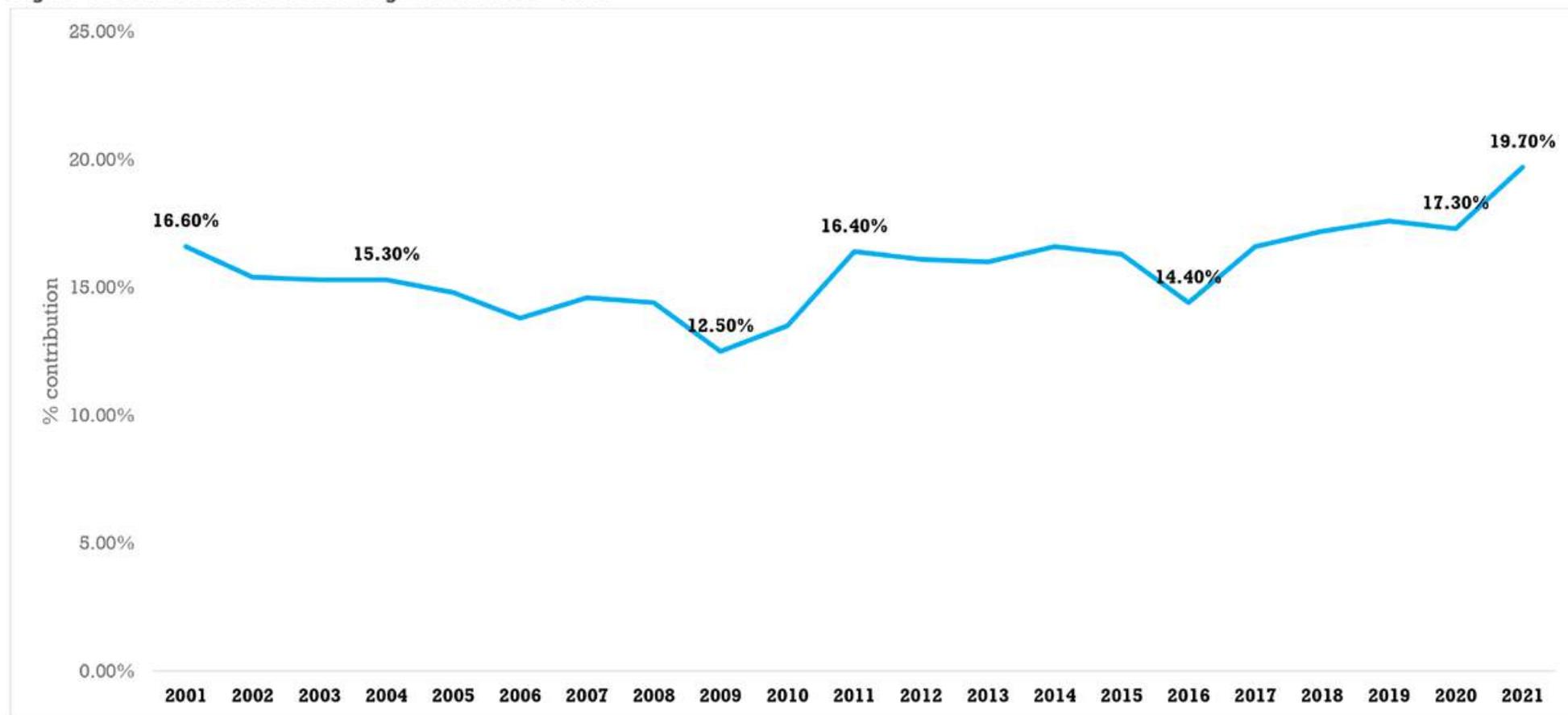
Table 18 Tax to GDP Ratio by Tax Type, 1995 – 2021

Year	Total revenue	Direct Taxes	Indirect Taxes	Trade Taxes	Extractive Royalties
1995	16.7%	5.0%	2.7%	8.2%	0.9%
1996	16.7%	5.2%	8.8%	2.3%	0.4%
1997	16.9%	5.5%	7.9%	3.1%	0.3%
1998	16.5%	6.2%	7.5%	2.6%	0.3%
1999	15.9%	5.7%	8.0%	1.9%	0.2%
2000	15.5%	5.6%	7.7%	2.2%	0.0%
2001	16.6%	6.3%	7.9%	2.3%	0.0%
2002	15.4%	6.7%	6.7%	1.9%	0.0%
2003	15.3%	7.0%	6.5%	1.8%	0.0%
2004	15.3%	6.8%	6.6%	1.8%	0.0%
2005	14.8%	6.5%	6.5%	1.8%	0.1%
2006	13.8%	6.3%	5.7%	1.6%	0.1%
2007	14.6%	6.7%	6.1%	1.6%	0.1%
2008	14.4%	6.6%	5.3%	2.1%	0.4%
2009	12.5%	6.3%	4.5%	1.4%	0.3%
2010	13.5%	7.1%	4.7%	1.3%	0.4%
2011	16.4%	8.7%	4.9%	1.5%	1.3%
2012	16.1%	8.0%	5.4%	1.6%	1.1%
2013	16.0%	6.8%	6.7%	1.3%	1.2%
2014	16.5%	6.9%	7.4%	1.2%	1.1%
2015	16.3%	6.9%	6.2%	1.1%	2.0%
2016 ¹³	14.4%	6.9%	5.2%	0.9%	1.4%
2017	16.6%	7.0%	7.3%	1.3%	1.0%
2018	17.2%	7.2%	7.5%	1.1%	1.4%
2019	17.5%	8.0%	6.9%	1.3%	1.4%
2020 ¹⁴	17.3%	8.8%	5.8%	1.1%	1.6%
2021 ¹⁵	19.7%	10.0%	5.5%	1.3%	2.9%

¹³ The reduction in the tax to GDP ratio was largely due to reduced domestic economic activity as a result of reduced supply of electricity, low metal prices on the international market, a depreciating exchange rate, high interest rates and rising inflation.

¹⁴ The 2020 computations are based on the finalized GDP estimate for 2020.

¹⁵ The 2021 computations are based on the preliminary GDP estimate for 2021

Figure 5 Tax Revenue as a Percentage of GDP 1995 – 2021

- The lowest tax to GDP ratio from the period under review was observed in 2009 on account of the Global financial crisis.
- From 2009 to 2015, tax to GDP ratio exhibited a steady increase before declining again in 2016 to 14.4 percent of GDP.
- From 2016 to 2021 there was an increase in tax to GDP ratio from 14.4 percent recorded in 2016 to 19.7 percent of GDP in 2021.
- GDP base year was rebased from 1994 base to 2010 base in 2014

Table 19 Tax type to GDP ratio

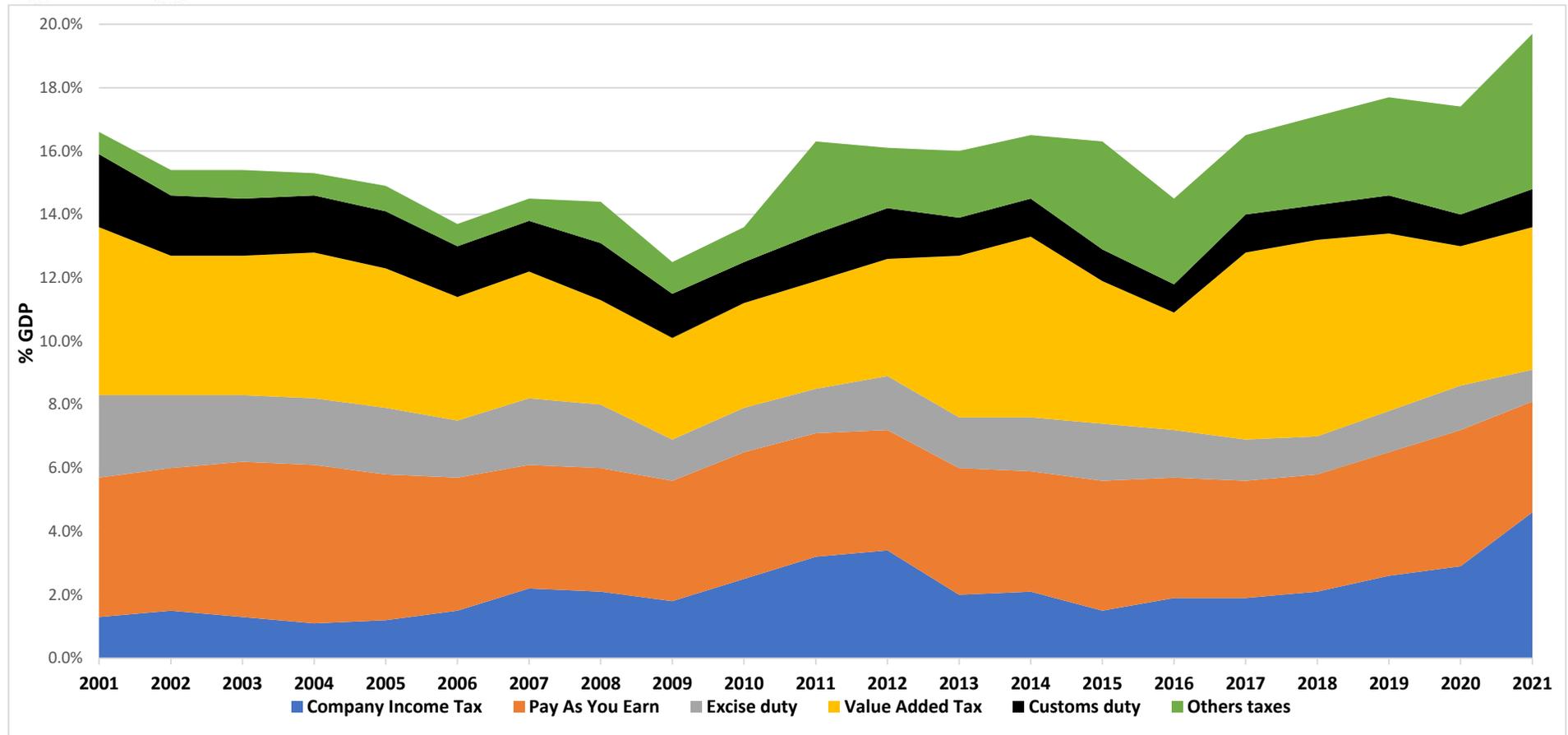
Year	Company Income Tax	Pay As You Earn	Excise duty ¹⁶	Value Added Tax ¹⁷	Customs duty	Others taxes ¹⁸
2001	1.3%	4.4%	2.6%	5.3%	2.3%	0.7%
2002	1.5%	4.5%	2.3%	4.4%	1.9%	0.8%
2003	1.3%	4.9%	2.1%	4.4%	1.8%	0.9%
2004	1.1%	5.0%	2.1%	4.6%	1.8%	0.7%
2005	1.2%	4.6%	2.1%	4.4%	1.8%	0.8%
2006	1.5%	4.2%	1.8%	3.9%	1.6%	0.7%
2007	2.2%	3.9%	2.1%	4.0%	1.6%	0.7%
2008	2.1%	3.9%	2.0%	3.3%	1.8%	1.3%
2009	1.8%	3.8%	1.3%	3.2%	1.4%	1.0%
2010	2.5%	4.0%	1.4%	3.3%	1.3%	1.1%
2011	3.2%	3.9%	1.4%	3.4%	1.5%	2.9%
2012	3.4%	3.8%	1.7%	3.7%	1.6%	1.9%
2013	2.0%	4.0%	1.6%	5.1%	1.2%	2.1%
2014	2.1%	3.8%	1.7%	5.7%	1.2%	2.0%
2015	1.5%	4.1%	1.8%	4.5%	1.0%	3.4%
2016	1.9%	3.8%	1.5%	3.7%	0.9%	2.7%
2017	1.9%	3.7%	1.3%	5.9%	1.2%	2.5%
2018	2.1%	3.7%	1.2%	6.2%	1.1%	2.8%
2019	2.6%	3.9%	1.3%	5.6%	1.2%	3.1%
2020	2.9%	4.3%	1.4%	4.4%	1.0%	3.4%
2021	4.6%	3.5%	1.0%	4.5%	1.2%	4.9%

¹⁶ Excise duty include local and import excise duty

¹⁷ Value Added Tax consists of domestic and import VAT

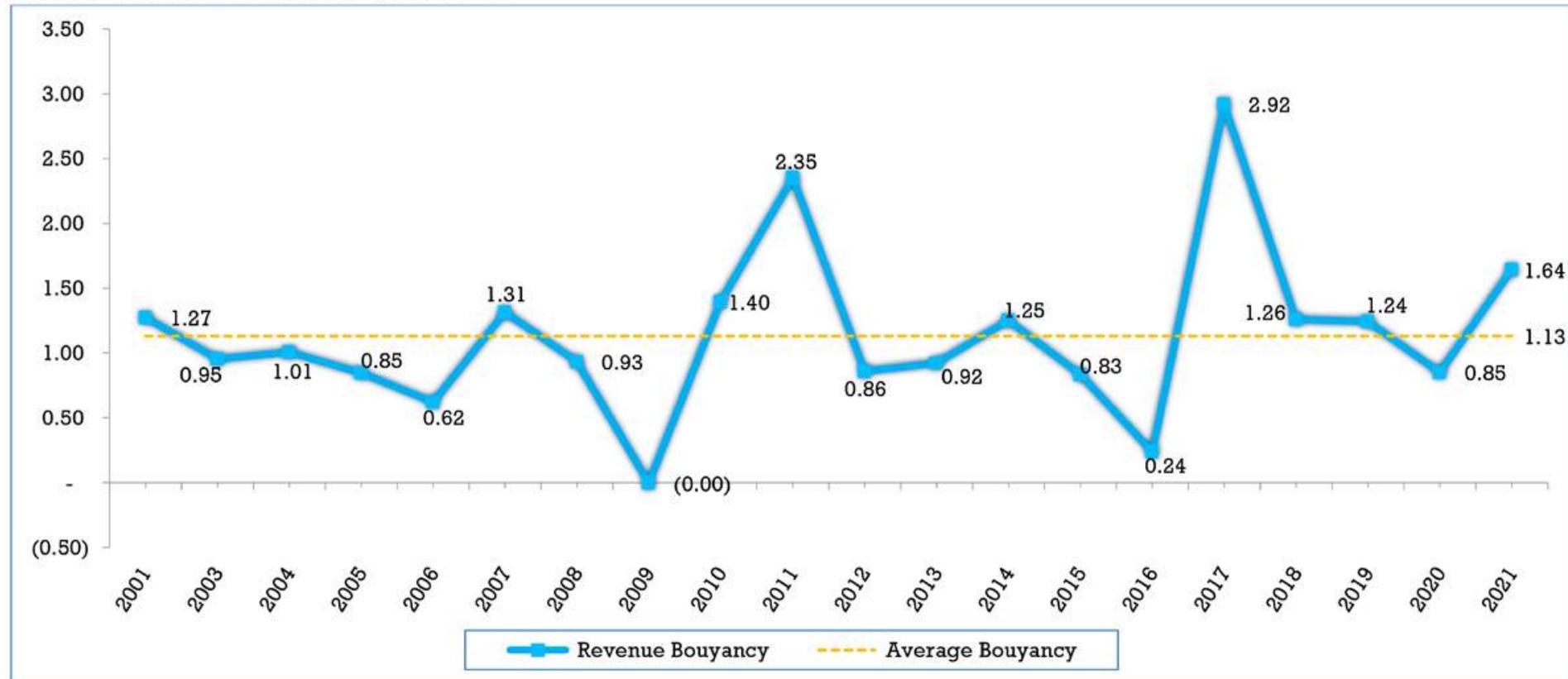
¹⁸ Other Taxes include with extraction royalties, withholding taxes, turnover tax, export duty, carbon tax and IPL

Figure 6 Tax type to GDP ratio



Tax Buoyancy

Figure 7 Tax Revenue Buoyancy¹⁹, 2001 – 2021



¹⁹ Tax buoyancy is an indicator to measure efficiency and responsiveness of revenue mobilization in response to growth in the Gross domestic product. A tax is said to be buoyant if the tax revenues increases more than proportionately in response to a rise in national income or output.

Domestic Tax Revenue Contributions by Economic Sectors

Table 20 Sector Contribution to Gross Domestic collections, 2017 – 2021 (K million)

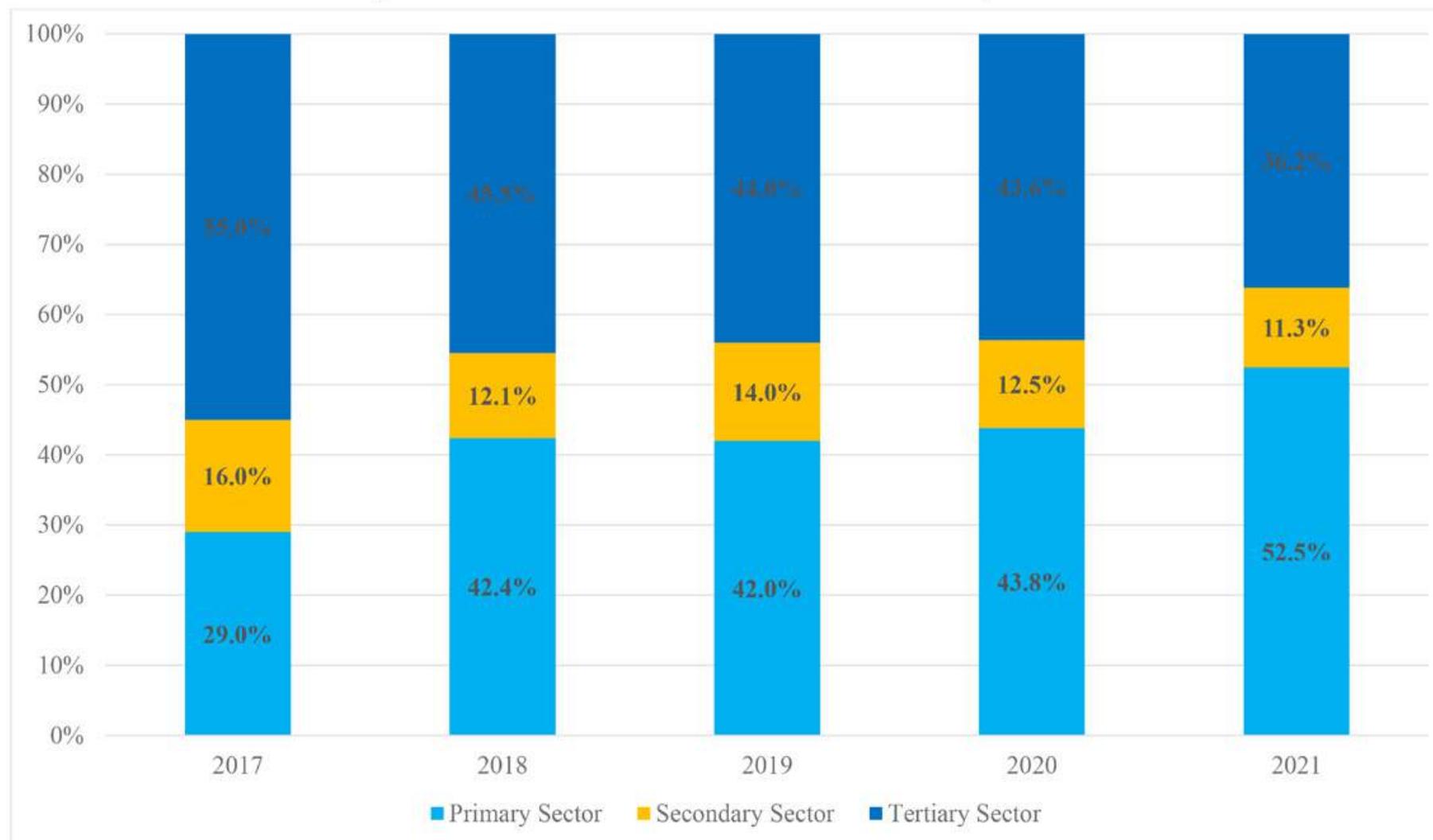
Section	Economic Sectors	2017		2018		2019		2020		2021	
		Value	% of Revenue								
Primary sector											
A	Agriculture, forestry and fishing	622.5	1.9%	579.9	1.4%	662.9	1.4%	790.7	1.5%	1,008.5	1.3%
B	Mining and quarrying	8,662.0	25.9%	17,401.5	40.9%	19,082.9	40.0%	22,595.6	42.2%	39,233.2	51.0%
Secondary Sector											
C	Manufacturing	2,885.2	8.6%	2,922.6	6.9%	3,629.6	7.6%	3,778.0	7.1%	4,866.2	6.3%
D	Electricity, gas, steam and air conditioning supply	1,631.9	4.9%	1,404.8	3.3%	2,167.0	4.5%	1,818.4	3.4%	2,214.3	2.9%
E	Water supply; sewerage, waste management and remediation activities	71.7	0.2%	103.0	0.2%	71.2	0.1%	59.6	0.1%	129.2	0.2%
F	Construction	835.1	2.5%	809.4	1.9%	1,311.1	2.7%	1,012.4	1.9%	1,415.0	1.8%
Tertiary Sector											
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	5,168.9	15.5%	4,924.0	11.6%	5,420.6	11.4%	4,804.5	9.0%	4,829.7	6.3%
H	Transportation and storage	778.0	2.3%	719.9	1.7%	782.3	1.6%	745.8	1.4%	899.0	1.2%
I	Accommodation and food service activities	313.7	0.9%	316.4	0.7%	391.6	0.8%	236.6	0.4%	286.5	0.4%
J	Information and communication	1,967.6	5.9%	1,553.5	3.7%	1,645.3	3.5%	2,158.5	4.0%	2,805.0	3.6%
K	Financial and insurance activities	2,714.8	8.1%	3,012.6	7.1%	3,281.0	6.9%	3,650.1	6.8%	4,648.5	6.0%
L	Real estate activities	315.6	0.9%	384.2	0.9%	440.0	0.9%	229.6	0.4%	402.0	0.5%
M	Professional, scientific and technical activities	1,092.7	3.3%	1,055.9	2.5%	1,095.0	2.3%	1,390.4	2.6%	1,855.5	2.4%
N	Administrative and support service activities	1,975.8	5.9%	2,050.4	4.8%	1,915.4	4.0%	2,192.9	4.1%	2,603.2	3.4%
O	Public administration and defence; compulsory social security	2,049.7	6.1%	2,532.0	6.0%	2,717.1	5.7%	3,847.6	7.2%	4,885.5	6.4%
P	Education	871.2	2.6%	1,172.5	2.8%	1,056.2	2.2%	1,828.6	3.4%	1,498.7	1.9%
Q	Human health and social work activities	125.2	0.4%	152.5	0.4%	186.4	0.4%	258.1	0.5%	351.6	0.5%
R	Arts, entertainment and recreation	67.9	0.2%	85.6	0.2%	133.0	0.3%	72.1	0.1%	159.5	0.2%
S	Other service activities	1,134.9	3.4%	1,209.0	2.8%	1,519.0	3.2%	1,774.3	3.3%	2,393.8	3.1%
T	Activities of extraterritorial organizations and bodies	26.1	0.1%	28.1	0.1%	33.3	0.1%	40.8	0.1%	83.2	0.1%
U	Activities of households as employers; undifferentiated goods- and services- producing activities of households for own use	0.1	0.0%	0.3	0.0%	0.3	0.0%	0.2	0.0%	0.3	0.0%
	Unclassified/Individual	94.9	0.3%	112.6	0.3%	142.0	0.3%	251.3	0.5%	310.4	0.4%
	Total	33,405.7	100.0%	42,530.9	100.0%	47,683.2	100.0%	53,535.8	100.0%	76,878.6	100.0%

Domestic Tax Revenue Contributions by Economic Sectors

Table 21 Sector Contribution to Gross Domestic collections, 2017 – 2021 (K million)

Section	Economic Sectors	2017		2018		2019		2020		2021	
		Value	% of Revenue								
	Primary sector										
A	Agriculture, forestry and fishing	622.5	1.9%	579.9	1.4%	662.9	1.4%	790.7	1.5%	1,008.5	1.3%
B	Mining and quarrying	8,662.0	25.9%	17,401.5	40.9%	19,082.9	40.0%	22,595.6	42.2%	39,233.2	51.0%
	Secondary Sector										
C	Manufacturing	2,885.2	8.6%	2,922.6	6.9%	3,629.6	7.6%	3,778.0	7.1%	4,866.2	6.3%
D	Electricity, gas, steam and air conditioning supply	1,631.9	4.9%	1,404.8	3.3%	2,167.0	4.5%	1,818.4	3.4%	2,214.3	2.9%
E	Water supply; sewerage, waste management and remediation activities	71.7	0.2%	103.0	0.2%	71.2	0.1%	59.6	0.1%	129.2	0.2%
F	Construction	835.1	2.5%	809.4	1.9%	1,311.1	2.7%	1,012.4	1.9%	1,415.0	1.8%
	Tertiary Sector										
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	5,168.9	15.5%	4,924.0	11.6%	5,420.6	11.4%	4,804.5	9.0%	4,829.7	6.3%
H	Transportation and storage	778.0	2.3%	719.9	1.7%	782.3	1.6%	745.8	1.4%	899.0	1.2%
I	Accommodation and food service activities	313.7	0.9%	316.4	0.7%	391.6	0.8%	236.6	0.4%	286.5	0.4%
J	Information and communication	1,967.6	5.9%	1,553.5	3.7%	1,645.3	3.5%	2,158.5	4.0%	2,805.0	3.6%
K	Financial and insurance activities	2,714.8	8.1%	3,012.6	7.1%	3,281.0	6.9%	3,650.1	6.8%	4,648.5	6.0%
L	Real estate activities	315.6	0.9%	384.2	0.9%	440.0	0.9%	229.6	0.4%	402.0	0.5%
M	Professional, scientific and technical activities	1,092.7	3.3%	1,055.9	2.5%	1,095.0	2.3%	1,390.4	2.6%	1,855.5	2.4%
N	Administrative and support service activities	1,975.8	5.9%	2,050.4	4.8%	1,915.4	4.0%	2,192.9	4.1%	2,603.2	3.4%
O	Public administration and defence; compulsory social security	2,049.7	6.1%	2,532.0	6.0%	2,717.1	5.7%	3,847.6	7.2%	4,885.5	6.4%
P	Education	871.2	2.6%	1,172.5	2.8%	1,056.2	2.2%	1,828.6	3.4%	1,498.7	1.9%
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R	Arts, entertainment and recreation	67.9	0.2%	85.6	0.2%	133.0	0.3%	72.1	0.1%	159.5	0.2%
S	Other service activities	1,134.9	3.4%	1,209.0	2.8%	1,519.0	3.2%	1,774.3	3.3%	2,393.8	3.1%
T	Activities of extraterritorial organizations and bodies	26.1	0.1%	28.1	0.1%	33.3	0.1%	40.8	0.1%	83.2	0.1%
U	Activities of households as employers; undifferentiated goods- and services- producing activities of households for own use	0.1	0.0%	0.3	0.0%	0.3	0.0%	0.2	0.0%	0.3	0.0%
	Unclassified/Individual	94.9	0.3%	112.6	0.3%	142.0	0.3%	251.3	0.5%	310.4	0.4%
	Total	33,405.7	100.0%	42,530.9	100.0%	47,683.2	100.0%	53,535.8	100.0%	76,878.6	100.0%

Figure 8 Sector Contributions to Gross Domestic Collections, 2017 – 2021

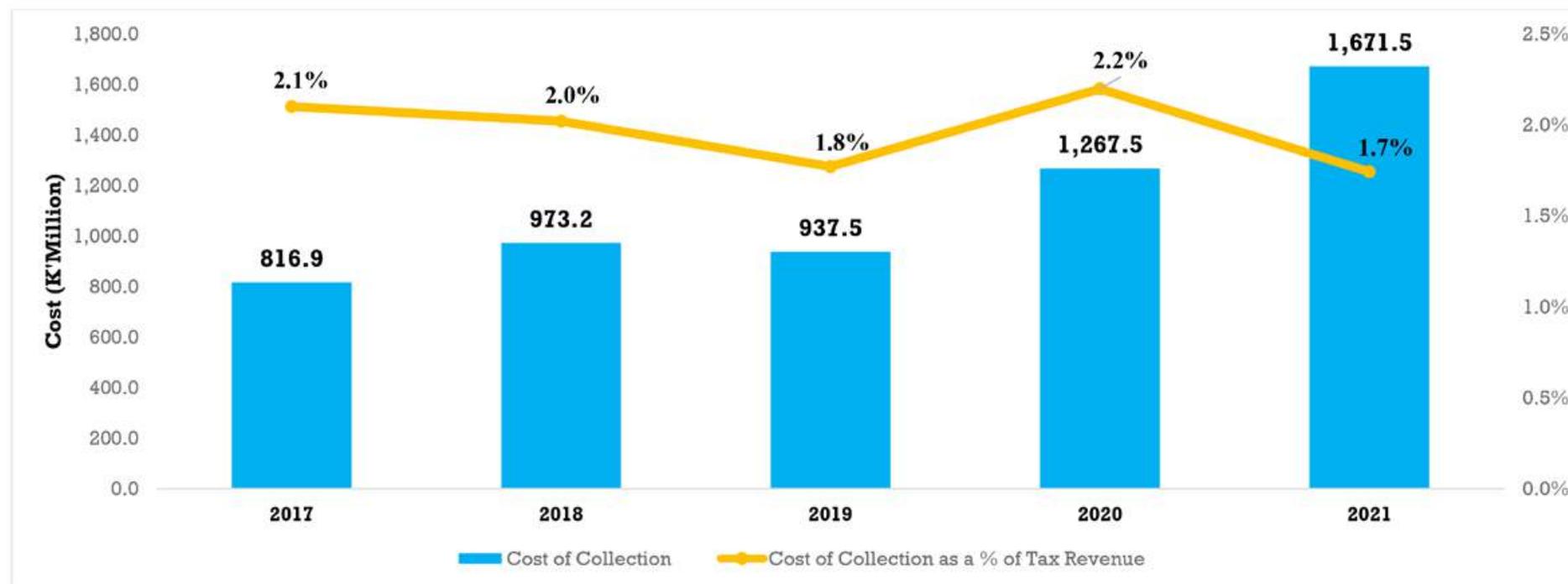


Cost of Collection

Table 22 Cost of Collection 2017 – 2021 (K' Million)

	2017	2018	2019	2020	2021
Cost of Collection	816.9	973.2	937.5	1,267.5	1,671.5
Tax Revenue	38,899.3	48,176.7	52,681.4	57,665.1	95,940.9
Cost of Collection as a % of Tax Revenue	2.1%	2.0%	1.8%	2.2%	1.7%

Figure 9 Cost of Collection as a Percentage of Tax Revenue 2017-2021

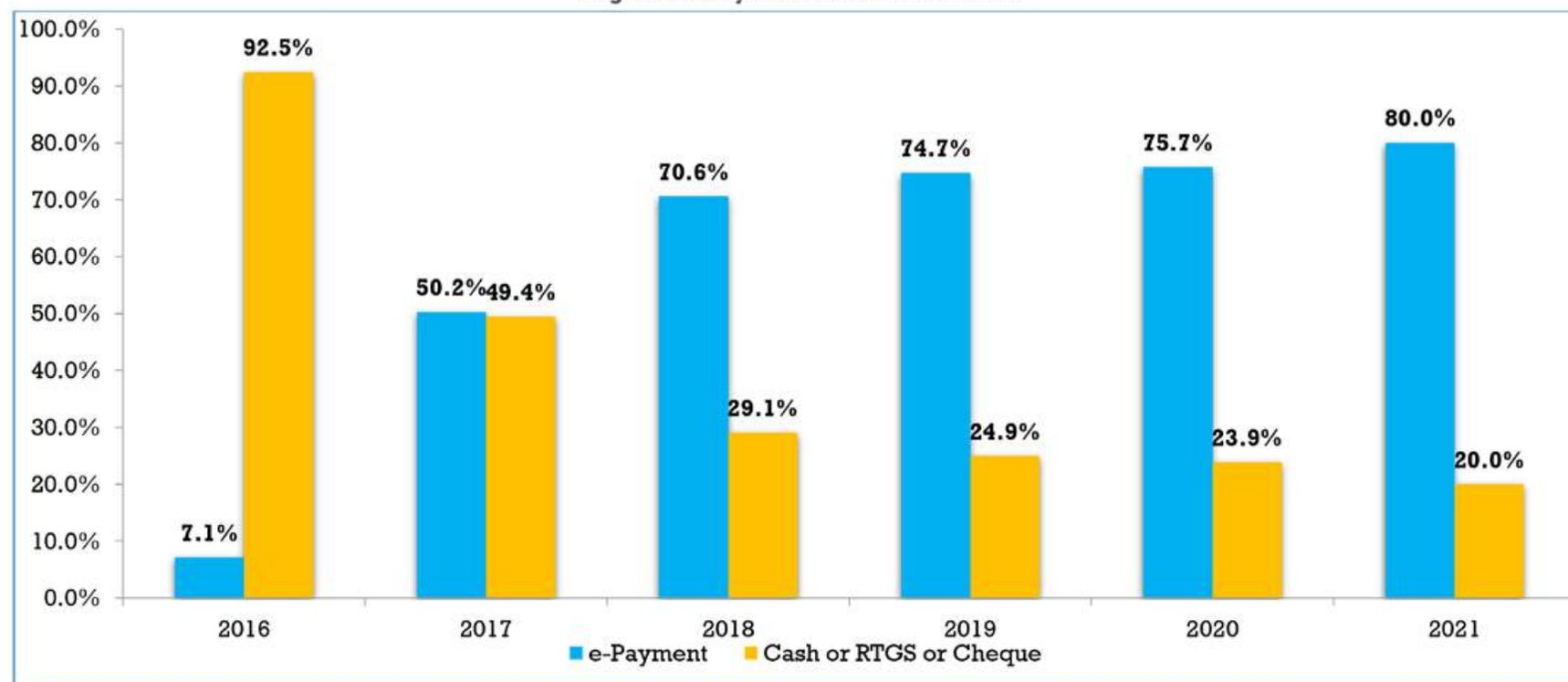


Payments Channels²⁰

Table 23 Percentage of Payments by Mode 2016 - 2021

Mode of Payment	2017	2018	2019	2020	2021
e-Payment	50.4%	70.8%	75.0%	76.0%	80.0%
Cash or RTGS or Cheque	49.6%	29.2%	25.0%	24%	20.0%

Figure 10 Payment Mode 2017 - 2021



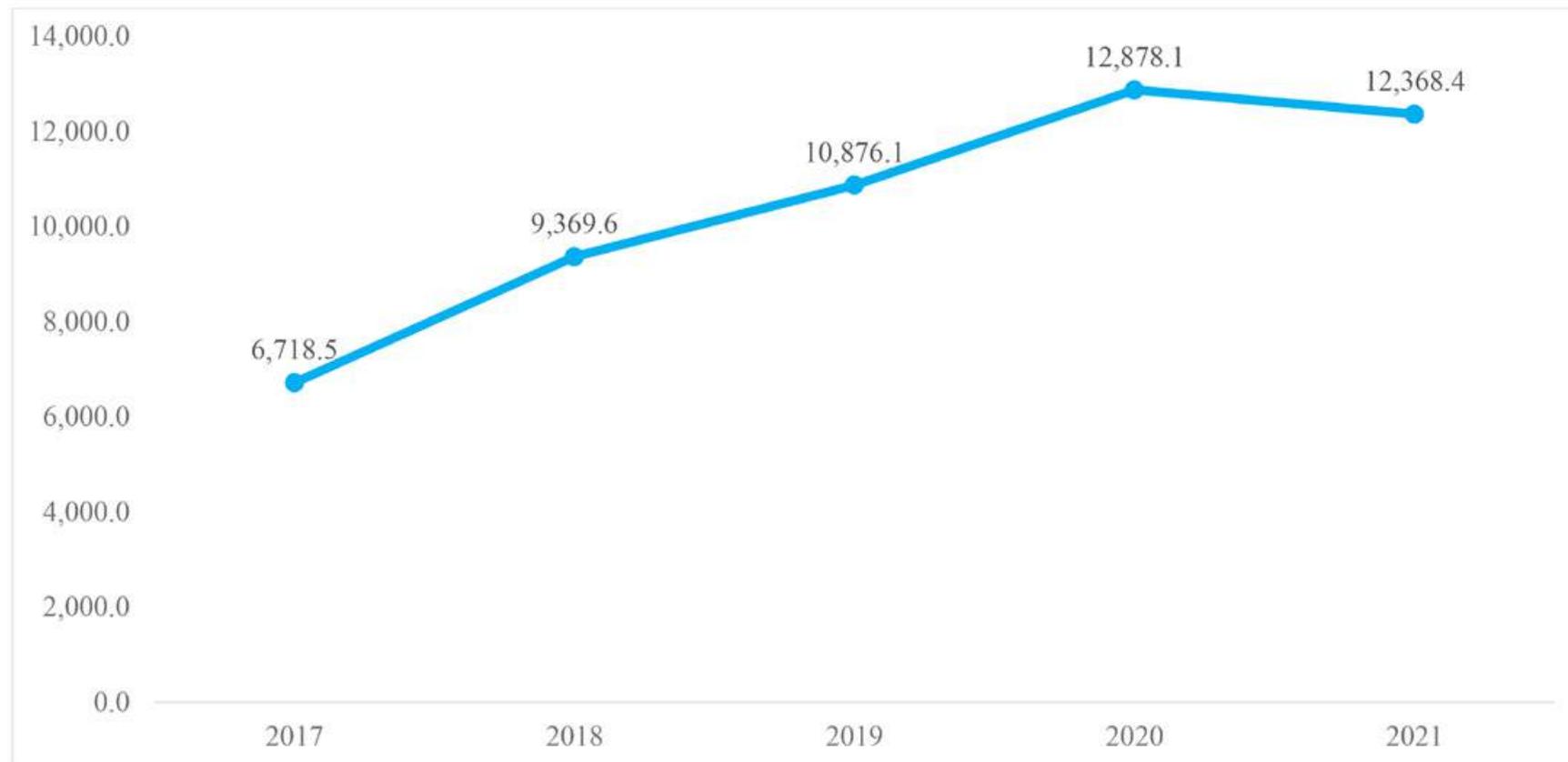
²⁰ Since introduction of e-payment there has been a steady growth in the use of the e-payment channel.

Tax Refunds by Tax Type

Table 24 Tax Refunds by Tax Type (K' Million) 2017-2021

Year	2017	2018	2019	2020	2021
A. Income taxes	71.5	333.5	88.2	72.40	106.1
1. Company tax	8.0	214.0	-	-	30.4
Non-Mining Company Tax	7.0	-	-	-	2.7
Mining Company Tax	0.9	214.0	-	-	27.7
2. PAYE	50.9	61.6	6.2	-	50.6
3. Withholding taxes & others	12.6	57.9	82.0	72.40	25.1
B. Excise taxes	0.2	-	-	-	-
1. Excise Duties	0.2	-	-	-	-
2. Fuel Levy	-	-	-	-	-
C. VAT on domestic goods	6,560.0	8,995.4	10,512.7	12,642.61	12,238.4
D. Trade taxes	86.9	40.7	-	-	23.9
1. VAT on imports	-	-	-	-	-
2. Customs duty (Import tariffs)	86.9	40.7	275.2	163.08	23.9
Total refunds	6,718.5	9,369.6	10,876.1	12,878.10	12,368.4

**missing values implies no refund payments

Figure 11 Total Refund Paid Series, 2017 - 2021 (K' Millions)



PAYE STATISTICS

PAYE STATISTICS

This section presents PAYE revenue statistics for the period 2017 to 2021 as declared by the taxpayers. The chapter is outlined as follows;

- PAYE collections by sector
- Proportion of taxpayers by PAYE tax bands
- Gross emoluments per tax band

Key Chapter Highlights

For the period 2017 to 2021:

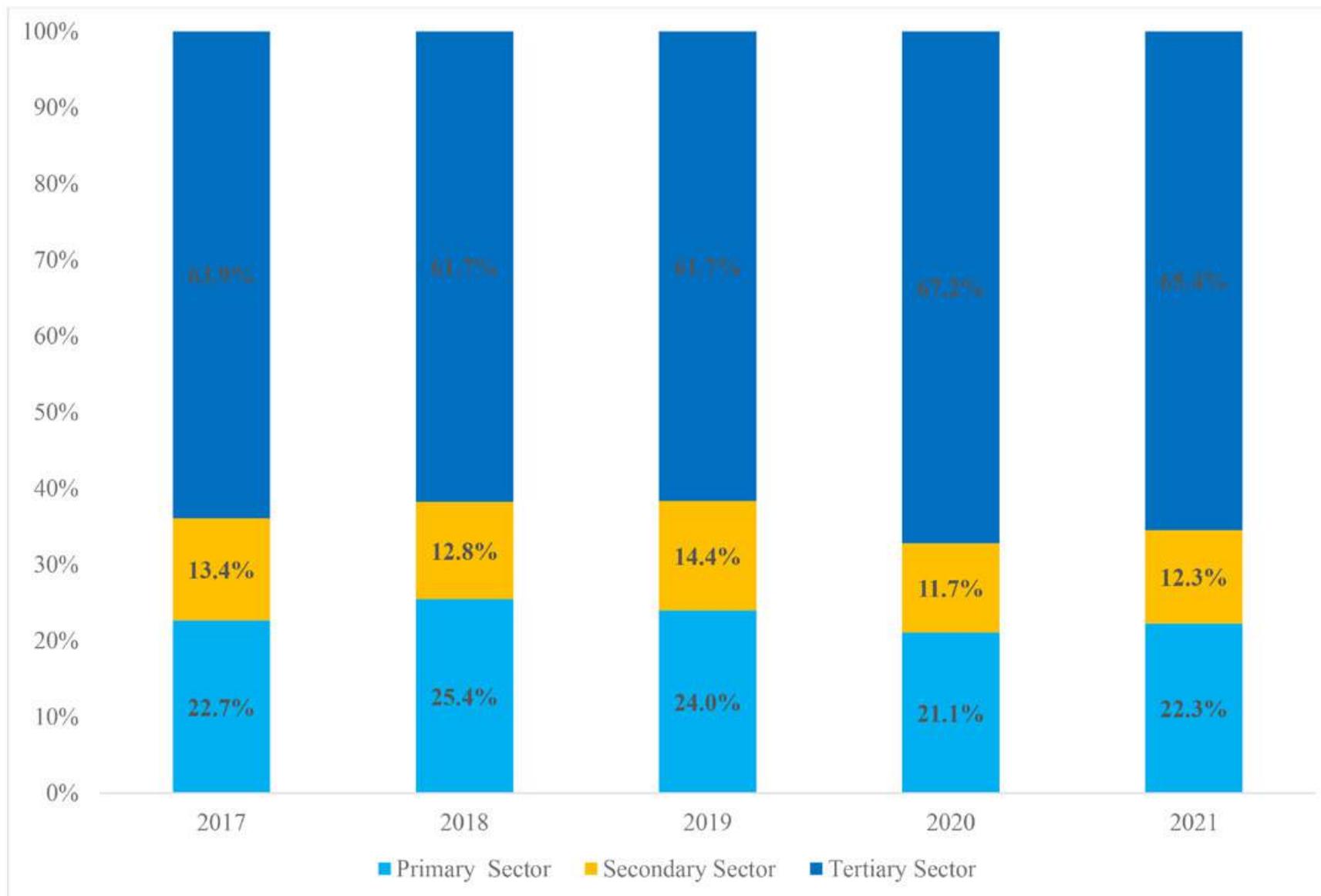
- The tertiary sector accounted for the largest share of collections with a period average of 68 percent, followed by the primary sector at 21 percent and secondary sector at 11 percent.
- 67 percent of taxpayers were in the lowest income tax band while the highest income tax band accounted for 22 percent and the middle- income band accounted for 11 percent.
- The high-income tax bracket accounted for 83 percent of all gross emoluments and tax paid, followed by the low-income tax bracket at 10 percent. The middle-income tax brackets accounted for 7 percent.

PAYE Contributions by Sector

Table 25 PAYE Contributions by economic sector 2017 to 2021 (K million)

	Economic Sectors	2017	% of Revenue	2018	% of Revenue	2019	% of Revenue	2020	% of Revenue	2021	% of Revenue
	Primary Sector										
A	Agriculture, forestry and fishing	204.9	2.3%	237.1	2.3%	299.0	2.6%	364.0	2.6%	446.2	3.0%
B	Mining and quarrying	1773.9	20.3%	2431.1	23.2%	2490.2	21.4%	2637.5	18.5%	2902.3	19.3%
	Secondary Sector										
C	Manufacturing	440.8	5.1%	525.2	5.0%	588.3	5.1%	674.5	4.7%	778.3	5.2%
D	Electricity, gas, steam and air conditioning supply	526.3	6.0%	541.2	5.2%	792.3	6.8%	706.7	5.0%	726.7	4.8%
E	Water supply; sewerage, waste management and remediation activities	43.1	0.5%	75.4	0.7%	52.6	0.5%	53.2	0.4%	93.7	0.6%
F	Construction	157.4	1.8%	202.7	1.9%	236.9	2.0%	235.1	1.7%	243.0	1.6%
	Tertiary Sector										
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	779.4	8.9%	749.2	7.1%	937.5	8.1%	1128.0	7.9%	1252.7	8.3%
H	Transportation and storage	213.3	2.4%	277.2	2.6%	354.6	3.0%	356.4	2.5%	387.0	2.6%
I	Accommodation and food service activities	78.6	0.9%	82.2	0.8%	98.4	0.8%	72.9	0.5%	77.3	0.5%
J	Information and communication	174.9	2.0%	148.9	1.4%	148.8	1.3%	173.6	1.2%	229.4	1.5%
K	Financial and insurance activities	829.9	9.5%	936.8	8.9%	1040.3	8.9%	1301.4	9.1%	1387.8	9.2%
L	Real estate activities	194.7	2.2%	238.6	2.3%	279.7	2.4%	56.0	0.4%	134.9	0.9%
M	Professional, scientific and technical activities	250.5	2.9%	319.6	3.0%	395.4	3.4%	587.7	4.1%	672.2	4.5%
N	Administrative and support service activities	495.6	5.7%	563.3	5.4%	673.6	5.8%	851.8	6.0%	956.9	6.4%
O	Public administration and defence; compulsory social security	1193.4	13.7%	1447.9	13.8%	1438.0	12.4%	2119.7	14.9%	1880.8	12.5%
P	Education	780.6	9.0%	1025.4	9.8%	952.3	8.2%	1760.2	12.4%	1416.7	9.4%
Q	Human health and social work activities	96.3	1.1%	122.1	1.2%	150.2	1.3%	226.9	1.6%	310.5	2.1%
R	Arts, entertainment and recreation	17.5	0.2%	21.0	0.2%	35.3	0.3%	21.8	0.2%	26.4	0.2%
S	Other service activities	427.4	4.9%	482.6	4.6%	568.7	4.9%	767.9	5.4%	951.2	6.3%
T	Activities of extraterritorial organizations and bodies	17.0	0.2%	17.1	0.2%	21.7	0.2%	29.6	0.2%	27.5	0.2%
U	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%
	Unclassified/Individual	24.8	0.3%	43.3	0.4%	76.9	0.7%	104.1	0.7%	120.7	0.8%
	Total	8720.3	100.0%	10487.8	100.0%	11630.7	100.0%	14229.2	100.0%	15022.2	100.0%

Figure 12 Percentage contribution of PAYE by economic sector, 2017 – 2021



Proportion of employees by PAYE tax bands

Table 26 Percentage of employees by PAYE Tax Band 2017 – 2021

Income Tax Band ²¹	2017	2018	2019	2020	2021
K39,600.00 and below	72.1%	68.5%	66.0%	66.2%	
K39,600.01 - K49,200.00	3.3%	3.7%	4.4%	5.1%	
K49,200.01 - K74,400.00	6.1%	6.3%	6.9%	6.6%	
K74,400.01 and above	18.6%	21.5%	22.7%	22.1%	
K48,000.00 and below					61.2%
K48,000.01-K57,600.00					4.8%
K57,600.01-K82,800					7.6%
K82,800.01 and above					26.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

²¹ Annual income tax bands

Gross emoluments per tax band

Table 27 Gross Emoluments Per Tax Band (Kwacha)

Income Tax Band ²²	2017	2018	2019	2020	2021
K39,600.00 and Below	4,923,626,350.6	5,320,703,444.8	5,646,969,708.6	5,117,113,689.5	
K39,600.01 - K49,200.00	999,347,075.7	1,182,200,939.8	1,370,409,191.1	1,608,475,642.5	
K49,200.01 - K74,400.00	2,518,793,433.6	2,598,422,942.4	2,759,491,279.7	2,819,195,242.2	
K74,400.01 and above	40,928,386,666.9	43,689,122,598.2	43,876,450,468.8	56,049,877,054.4	
K48,000.00 and Below					6,845,153,186
K48,000.01-K57,600.00					1,409,026,882
K57,600.01-K82,800					3,025,183,794
K82,800.01 and above					55,032,908,268
TOTAL	49,370,153,527	52,790,449,925	53,653,320,648	65,594,661,629	66,312,272,131

²² Annual Income Tax bands



COMPANY INCOME TAX STATISTICS

COMPANY INCOME TAX STATISTICS

This section presents company income tax revenue statistics for the period 2017 to 2021 by economic sector.

Key Chapter Highlights

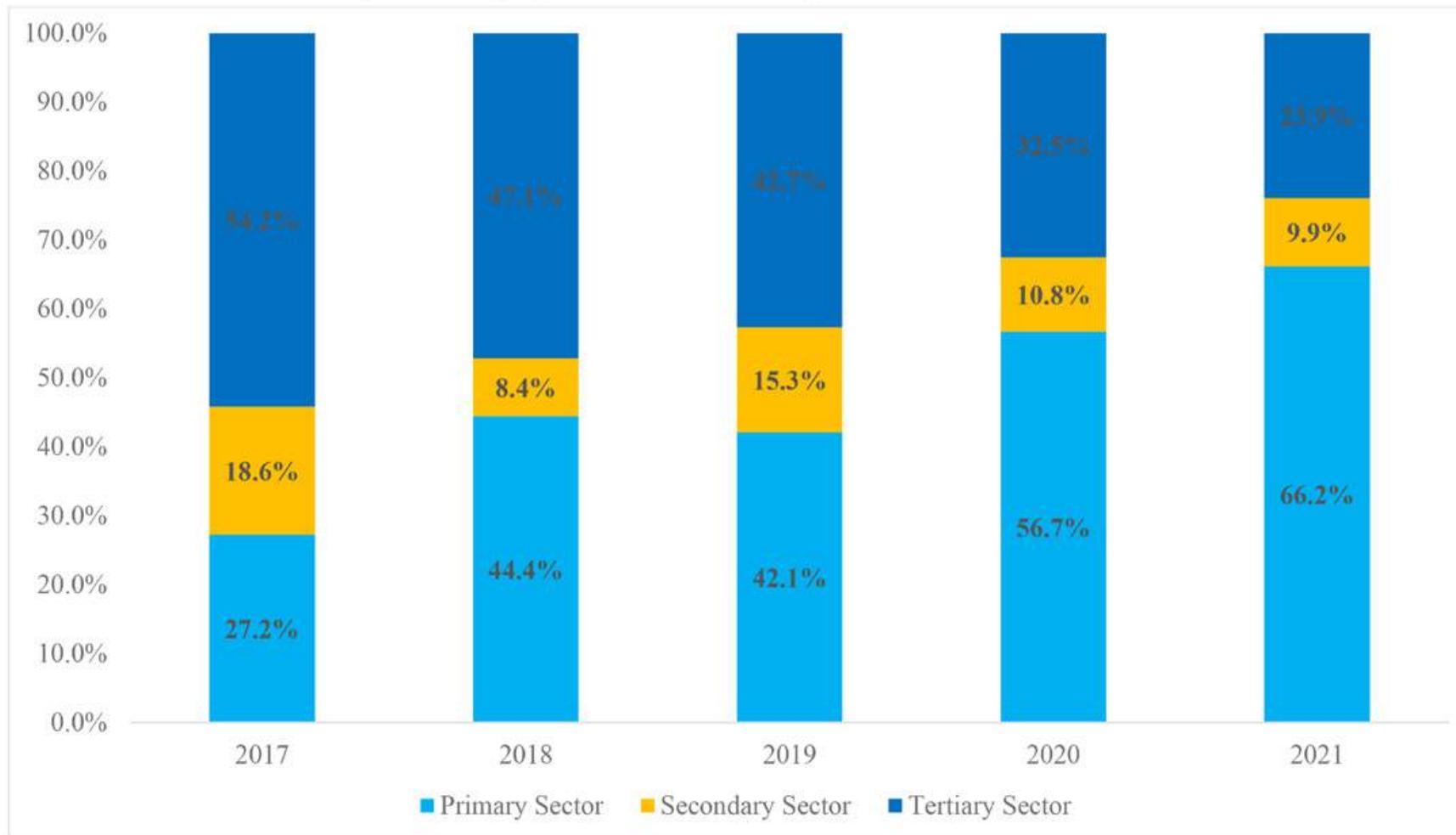
- Income taxes accounted for the largest share of total tax revenues with an annual average share of 56%
- The mining and quarrying sector was the largest contributor to CIT collections, accounting for an annual average of 41 percent.

CIT collection by economic sector

Table 28 CIT collections by economic sector, 2017 -2021 (K million)

Section	Economic Sector	2017	% of Revenue	2018	% of Revenue	2019	% of Revenue	2020	% of Revenue	2021	% of Revenue
	Primary Sector										
A	Agriculture, forestry and fishing	106.3	2.4%	102.6	1.7%	110.5	1.4%	148.5	1.6%	235.0	1.2%
B	Mining and quarrying	1,109.9	24.9%	2,645.7	42.8%	3,147.0	40.7%	5,246.4	55.2%	12,685.0	65.0%
	Secondary Sector										
C	Manufacturing	314.8	7.1%	285.2	4.6%	569.9	7.4%	474.9	5.0%	733.1	3.8%
D	Electricity, gas, steam and air conditioning supply	415.9	9.3%	101.9	1.6%	354.3	4.6%	286.4	3.0%	703.8	3.6%
E	Water supply; sewerage, waste management and remediation activities	2.1	0.0%	1.4	0.0%	2.8	0.0%	1.8	0.0%	29.2	0.1%
F	Construction	97.2	2.2%	134.0	2.2%	254.7	3.3%	262.0	2.8%	462.3	2.4%
	Tertiary Sector										
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	589.7	13.2%	592.4	9.6%	946.3	12.2%	760.4	8.0%	1,149.3	5.9%
H	Transportation and storage	136.6	3.1%	164.6	2.7%	147.2	1.9%	110.9	1.2%	163.6	0.8%
I	Accommodation and food service activities	45.4	1.0%	35.4	0.6%	74.7	1.0%	36.9	0.4%	26.4	0.1%
J	Information and communication	309.4	6.9%	220.2	3.6%	226.7	2.9%	299.9	3.2%	294.5	1.5%
K	Financial and insurance activities	940.9	21.1%	1,096.7	17.7%	1,077.7	13.9%	1,039.2	10.9%	1,609.8	8.2%
L	Real estate activities	11.2	0.3%	17.0	0.3%	26.0	0.3%	22.8	0.2%	38.4	0.2%
M	Professional, scientific and technical activities	92.0	2.1%	126.9	2.1%	152.3	2.0%	179.1	1.9%	423.2	2.2%
N	Administrative and support service activities	159.3	3.6%	492.6	8.0%	419.8	5.4%	302.4	3.2%	521.9	2.7%
O	Public administration and defence; compulsory social security	-	0.0%	0.7	0.0%	0.1	0.0%	-	0.0%	0.1	0.0%
P	Education	33.8	0.8%	60.0	1.0%	42.1	0.5%	46.1	0.5%	46.9	0.2%
Q	Human health and social work activities	6.8	0.2%	5.1	0.1%	7.0	0.1%	6.6	0.1%	9.0	0.0%
R	Arts, entertainment and recreation	6.3	0.1%	7.9	0.1%	21.5	0.3%	6.5	0.1%	2.3	0.0%
S	Other service activities	86.4	1.9%	97.0	1.6%	160.4	2.1%	277.9	2.9%	368.8	1.9%
T	Activities of extraterritorial organizations and bodies	-	0.0%	-	0.0%	0.1	0.0%	0.1	0.0%	-	0.0%
U	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
	Unclassified/Individual	-	0.0%	0.1	0.0%	0.2	0.0%	4.0	0.0%	17.0	0.1%
	Total	4,464.0	100.0%	6,187.5	100.0%	7,741.3	100.0%	9,512.6	100.0%	19,521.8	100.0%

Figure 13 Company Income Tax Revenue by economic sector, 2017 – 2021





DOMESTIC VALUE ADDED TAX STATISTICS

DOMESTIC VALUE ADDED TAX STATISTICS

This section presents domestic value added tax statistics for the period 2017 to 2021 by economic sector.

Key Chapter Highlights

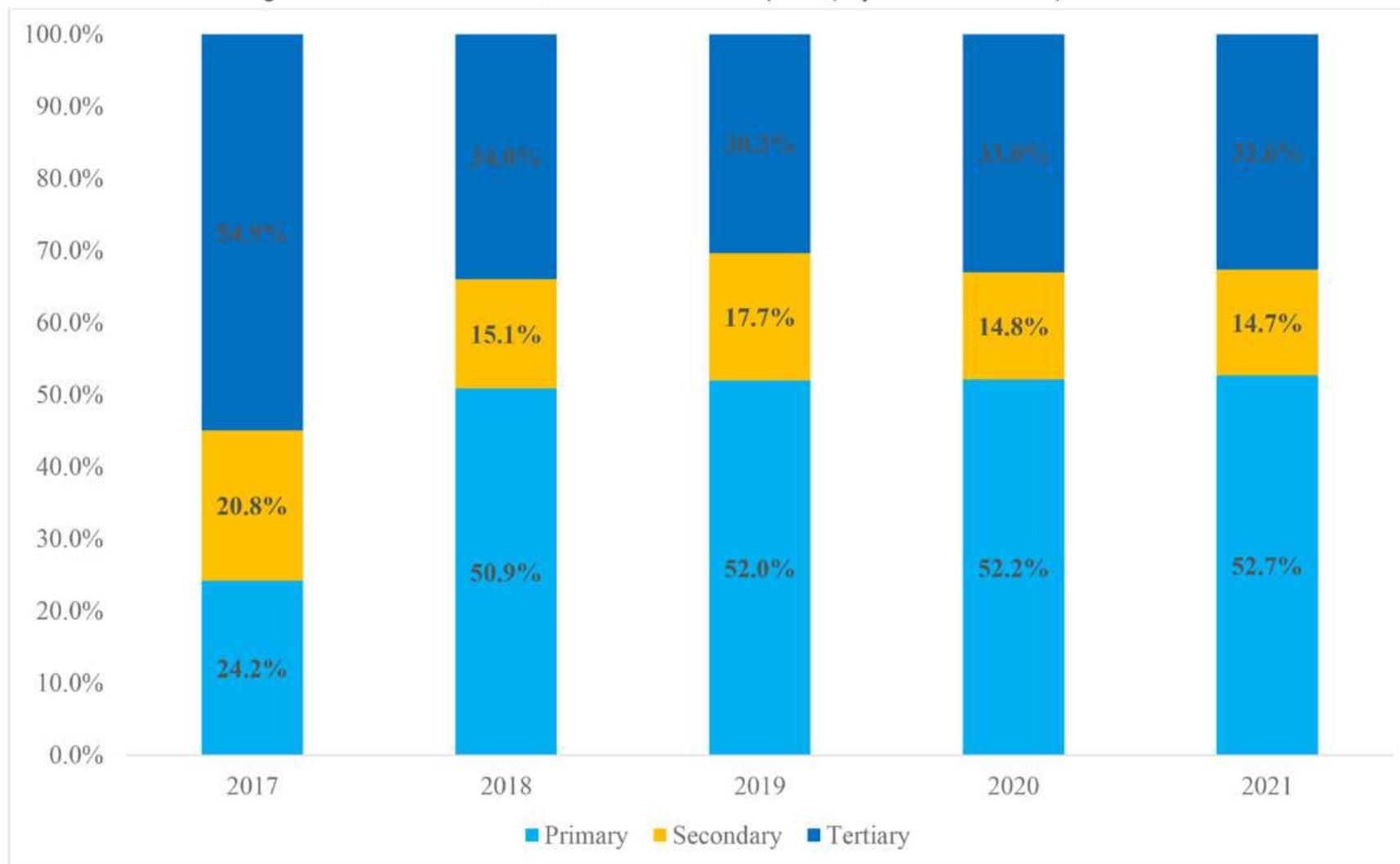
Mining and quarrying sector accounted for the largest contributor to domestic VAT collections with an average of 45 percent.

Domestic VAT revenue collection (Gross) by economic sector

Table 29 Domestic VAT revenue collection (Gross) by economic sector, 2017 – 2021 (K million)

Section	Economic Sector	2017	% of Revenue	2018	% of Revenue	2019	% of Revenue	2020	% of Revenue	2021	% of Revenue
	Primary Sector										
A	Agriculture, forestry and fishing	245.7	2.0%	116.1	0.7%	147.3	0.9%	145.6	0.9%	182.0	1.0%
B	Mining and quarrying	2,709.4	22.2%	7,768.3	50.1%	8,466.5	51.1%	8,234.5	51.3%	9,711.6	51.7%
	Secondary Sector										
C	Manufacturing	1,490.5	12.2%	1,371.7	8.9%	1,386.2	8.4%	1,634.8	10.2%	2,039.4	10.9%
D	Electricity, gas, steam and air conditioning supply	552.7	4.5%	598.5	3.9%	867.4	5.2%	382.7	2.4%	271.5	1.4%
E	Water supply; sewerage, waste management and remediation activities	23.1	0.2%	20.3	0.1%	12.7	0.1%	2.7	0.0%	5.2	0.0%
F	Construction	471.7	3.9%	353.5	2.3%	658.1	4.0%	356.7	2.2%	439.1	2.3%
	Tertiary Sector										
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	2,679.9	22.0%	2,266.1	14.6%	2,108.3	12.7%	1,918.0	11.9%	1,714.6	9.1%
H	Transportation and storage	372.9	3.1%	208.3	1.3%	202.3	1.2%	201.1	1.3%	267.4	1.4%
I	Accommodation and food service activities	148.5	1.2%	151.1	1.0%	164.2	1.0%	82.0	0.5%	128.4	0.7%
J	Information and communication	613.0	5.0%	391.9	2.5%	432.0	2.6%	605.8	3.8%	1,009.3	5.4%
K	Financial and insurance activities	401.4	3.3%	322.5	2.1%	357.8	2.2%	472.7	2.9%	606.0	3.2%
L	Real estate activities	65.4	0.5%	78.0	0.5%	78.5	0.5%	79.1	0.5%	179.1	1.0%
M	Professional, scientific and technical activities	698.4	5.7%	502.8	3.2%	435.8	2.6%	467.1	2.9%	502.5	2.7%
N	Administrative and support service activities	1,189.6	9.8%	806.2	5.2%	631.1	3.8%	864.7	5.4%	768.6	4.1%
O	Public administration and defence; compulsory social security	6.7	0.1%	44.5	0.3%	53.5	0.3%	77.7	0.5%	240.2	1.3%
P	Education	0.9	0.0%	1.4	0.0%	1.0	0.0%	10.2	0.1%	11.8	0.1%
Q	Human health and social work activities	4.3	0.0%	4.3	0.0%	5.4	0.0%	5.5	0.0%	5.2	0.0%
R	Arts, entertainment and recreation	34.1	0.3%	44.3	0.3%	54.4	0.3%	13.5	0.1%	26.6	0.1%
S	Other service activities	471.1	3.9%	435.6	2.8%	491.8	3.0%	499.2	3.1%	609.5	3.2%
T	Activities of extraterritorial organizations and bodies	6.2	0.1%	6.7	0.0%	7.6	0.0%	7.9	0.0%	51.6	0.3%
U	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	-	0.0%	0.1	0.0%	0.1	0.0%	0.1	0.0%	0.2	0.0%
	Unclassified/Individual	5.2	0.0%	0.6	0.0%	1.0	0.0%	3.7	0.0%	9.1	0.0%
	Total	12,190.9	100.0%	15,492.6	100.0%	16,563.0	100.0%	16,065.4	100.0%	18,778.8	100.0%

Figure 14 Domestic Value Added Tax collections (Gross) by economic sector, 2017 – 2021





CUSTOMS STATISTICS

This chapter presents the summary of customs statistics for the period 2017 to 2021. The chapter is outlined as follows;

- Number and value of import and export declarations
- Value of imports and exports by HS section
- Value of imports and exports by sector
- Value of imports and exports by country
- Exports by customs office

Key Chapter Highlights

For the period 2017 to 2021, some of the key highlights were;

- Mineral Products accounted for the largest share of imports by value.
- Base Metals and Articles of Base Metal accounted for the largest share of exported goods by value.
- Wholesale and retail trade sector accounted for the largest share of imports by value.
- Mining and quarrying sector accounted for the largest share of exports by value.
- South Africa is the biggest trade partner by value of imports, while Switzerland is the biggest trade partner by value of exports.
- The bulk of Zambia's exports exit through the Nakonde/Tunduma One Stop Border Post while the bulk of imports arrive through the Chirundu One Stop Border Post.

Value of Imports and Exports

Table 30: Number and Value of Imports and Exports 2017 - 2021

Year	Imports			Exports		
	No. of Importers	No. of Entries	Value of Imports (K' million)	No. of Exporters	No. of Entries	Value of Exports (K' million)
2017	20,787	249,509	81,007.40	2,140	164,173	112,747.96
2018	22,020	296,108	100,594.38	1,960	147,420	93,709.25
2019	23,912	269,926	108,608.36	2,327	151,007	95,522.66
2020	19,806	269,196	117,310.80	2,387	207,296	231,040.57
2021	27,694	304,643	167,026.75	2,700	232,721	367,479.79
Totals	114,219.00	1,389,382.00	574,547.69	11,514.00	902,617.00	900,500.23

Table 31: Value for Duty Purposes (VDP) for Taxable and Non-Taxable Transactions from 2017 to 2021 (K' Million)

VDP Type	2017	2018	2019	2020	2021
Non-Taxable	109,552.40	149,942.00	174,663.00	318,362.10	545,358.07
Taxable	14,064.50	16,801.40	18,776.80	20,150.40	31,413.81
Total	123,616.90	166,743.40	193,439.80	338,512.50	576,771.88

Imports by HS Section

Table 32 Value of Imports²³ by HS Section 2017 - 2021 (K' Million)

Section	SECTION DESCRIPTION	2017	2018	2019	2020	2021
I	Live animals; animal products	1,577.5	1,702.9	2,118.6	2,324.1	3,527.2
II	Vegetable products	795.6	835.3	1,086.7	1,520.2	1,724.6
III	Animal or Vegetable Fats and Oils and Their Cleavage products; Prepared Edible Fats; Animal or Vegetable Waxes	711.1	791.1	1,257.5	1,902.4	3,487.8
IV	Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes	1,816.4	2,142.2	2,532.8	2,962.6	4,273.8
V	Mineral products	22,296.6	26,489.4	20,513.1	28,737.6	45,307.1
VI	Products of The Chemical or Allied Industries	12,067.0	17,283.3	14,643.0	21,737.4	28,702.3
VII	Plastics and Articles Thereof; Rubber and Articles thereof	3,642.3	4,942.1	5,802.7	7,345.6	11,380.8
VIII	Raw Hides and Skins, Leather, Fur skins And Articles thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-Worm Gut)	41.9	46.1	55.6	46.7	84.3
IX	Wood and Articles of Wood; Wood Charcoal; Cork And articles Of Cork; Manufactures of Straw, Of Esparto or of other Plaiting Materials; Basket ware And Wickerwork	176.1	254.7	285.1	269.2	366.1
X	Pulp of Wood or Of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof	1,142	1,466	2,969	1,856	2,558
XI	Textiles and textile articles	1,354.5	1,506.7	2,293.3	3,569.9	4,158.9
XII	Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof; Prepared Feathers and Articles Made Therewith; Artificial flowers; Articles of Human Hair	306.5	371.4	395.1	370.8	540.4
XIII	Articles of Stone, Plaster, Cement, Asbestos, Mica Or similar Materials; Ceramic Products; Glass and Glassware	1,163.8	1,253.7	1,451.5	1,145.6	1,523.5
XIV	Natural or Cultured Pearls, Precious or Semi-Precious stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof; Imitation Jewellery; Coin	20.1	90.9	154.8	32.8	103.9
XV	Base metals and articles of base metal	5,663.5	7,988.7	8,976.0	9,451.3	12,079.9
XVI	Machinery and Mechanical Appliances; Electrical equipment; Parts Thereof; Sound Recorders And reproducers, Television Image and Sound Recorders And reproducers, And Parts and Accessories Of Such Articles	16,615.5	23,091.2	33,604.8	21,881.0	27,832.4
XVII	Vehicles, Aircraft, Vessels and Associated Transport equipment	5,116.1	8,175.8	7,840.1	8,683.8	14,952.7
XVIII	Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments And apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof	763.1	1,092.0	1,268.4	1,910.3	2,193.7
XIX	Arms and ammunition; parts and accessories thereof	12.9	881.8	156.2	2,631.3	237.2
XX	Miscellaneous manufactured articles	956.5	1,282.1	1,386.5	1,920.1	1,786.0
XXI	Works of art, collectors' pieces and antiques	1.9	3.6	4.3	4.8	7.8
XXII	Additional Zambian special transactions tariff	134.9	127.7	130.4	187.5	203.9
	Total	76,375.4	101,819.2	108,925.1	120,491.2	167,032.5

²³ Imports considered were IM4s (Final imports) and IM6s (Re-importations)

Exports by HS Section

Table 33 Value of Exports by HS Section 2017 - 2021 (K' Million)

SECTION	SECTION DESCRIPTION	2017	2018	2019	2020	2021
I	Live Animals; Animal Products	172.0	236.7	307.5	748.3	1,534.5
II	Vegetable Products	1,970.7	941.5	1,140.0	2,364.0	3,527.8
III	Animal or Vegetable Fats And Oils And Their Cleavage products; Prepared Edible Fats; Animal Or Vegetable Waxes	181.8	168.4	159.7	355.2	276.3
IV	Prepared Foodstuffs; Beverages, Spirits And Vinegar; Tobacco And Manufactured Tobacco Substitutes	3,399.8	3,986.4	5,063.2	8,138.6	12,401.5
V	Mineral Products	4,024.8	1,544.3	2,785.2	17,532.8	20,750.1
VI	Products of The Chemical or Allied Industries	9,087.3	3,169.0	4,092.2	16,687.1	22,673.2
VII	Plastics And Articles Thereof; Rubber And Articles thereof	233.3	158.0	214.6	453.9	677.1
VIII	Raw Hides And Skins, Leather, Fur skins And Articles thereof; Saddlery And Harness; Travel Goods, Handbags and Similar Containers; Articles Of Animal Gut (Other Than silk-Worm Gut)	87.1	64.1	62.8	98.5	91.9
IX	Wood And Articles Of Wood; Wood Charcoal; Cork And articles Of Cork; Manufactures Of Straw, Of Esparto Or Of other Plaiting Materials; Basket ware And Wickerwork	31.1	124.7	297.2	480.9	639.8
X	Pulp Of Wood Or Of Other Fibrous Cellulosic Material;Recovered (Waste And Scrap) Paper Or Paperboard; Paper and Paperboard And Articles Thereof	1,187.7	2,074.8	5,283.8	16,812.2	26,102.4
XI	Textiles And Textile Articles	391.1	517.3	758.4	516.5	786.5
XII	Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops And Parts Thereof; Prepared Feathers And Articles Made Therewith; Artificial flowers; Articles Of Human Hair	11.8	17.6	15.3	26.7	83.4
XIII	Articles Of Stone, Plaster, Cement, Asbestos, Mica Or similar Materials; Ceramic Products; Glass And Glassware	406.4	1,222.4	136.1	410.2	1,692.1
XIV	Natural Or Cultured Pearls, Precious Or Semi-Precious stones, Precious Metals, Metals Clad With Precious Metal and Articles Thereof; Imitation Jewellery; Coin	972.3	1,035.1	3,005.2	2,848.1	3,687.9
XV	Base Metals And Articles Of Base Metal	88,788.2	77,393.5	69,856.3	160,623.4	268,866.2
XVI	Machinery And Mechanical Appliances; Electrical equipment; Parts Thereof; Sound Recorders And reproducers, Television Image And Sound Recorders And reproducers, And Parts And Accessories Of Such Articles	1,266.8	818.2	1,955.3	2,076.2	2,818.9
XVII	Vehicles, Aircraft, Vessels And Associated Transport equipment	190.3	123.4	300.1	675.6	646.0
XVIII	Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical Or Surgical Instruments And apparatus; Clocks And Watches; Musical Instruments; Parts and Accessories Thereof	14.2	26.4	13.3	49.0	58.8
XIX	Arms And Ammunition; Parts And Accessories Thereof	0.1	0.0	1.0	0.2	15.4
XX	Miscellaneous Manufactured Articles	26.8	43.3	26.5	65.4	30.7
XXI	Works Of Art, Collectors' Pieces And Antiques	44.6	44.4	49.1	14.7	24.0
XXII	Additional Zambian Special Transactions Tariff	38.2	40.9	36.9	63.1	95.1
Total		112,526.4	93,750.4	95,559.7	231,040.6	367,479.8

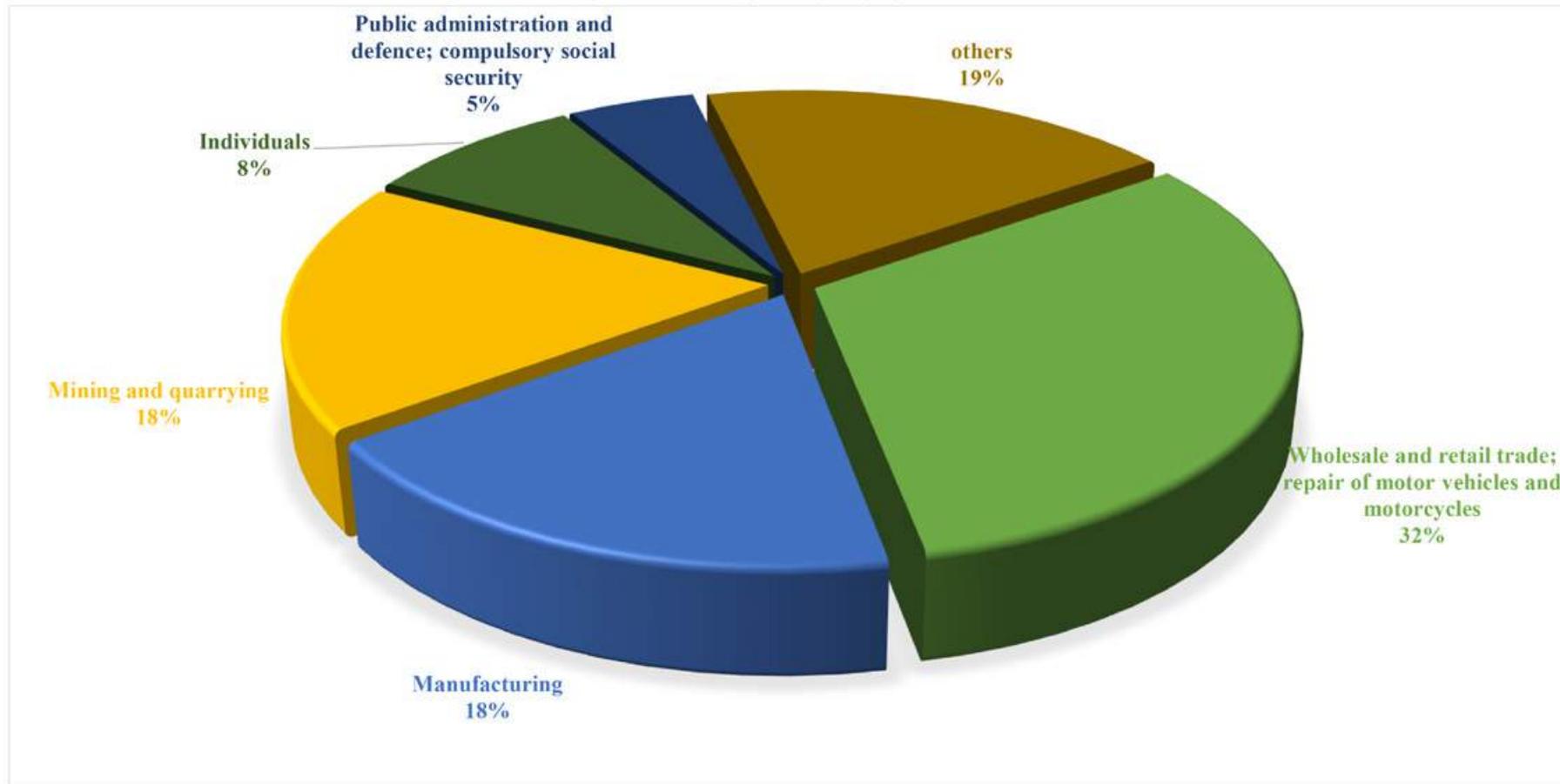
Imports by Economic Sector

Table 34 Value of Imports by economic sector 2017 - 2021 (K' Million)

Section	Economic Sector	2017	2018	2019	2020	2021
	Primary					
A	Agriculture, forestry and fishing	4,736.6	6,527.4	3,808.8	6,224.4	7,463.0
B	Mining and quarrying	17,011.9	24,228.9	16,573.0	18,339.6	29,648.4
	Secondary					
C	Manufacturing	8,552.2	11,987.1	21,392.6	18,685.2	29,837.4
D	Electricity, gas, steam and air conditioning supply	2,604.5	1,440.1	799.9	843.8	2,697.3
E	Water supply; sewerage, waste management and remediation activities	143.8	49.2	68.8	47.6	36.6
F	Construction	2,832.2	5,081.2	9,892.3	5,271.8	2,471.6
	Tertiary					
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	17,954.2	23,883.6	28,754.9	37,908.7	53,061.2
H	Transportation and storage	1,403.4	2,052.9	8,468.8	6,505.3	3,858.3
I	Accommodation and food service activities	106.4	111.0	162.6	255.4	203.9
J	Information and communication	422.2	685.9	734.3	991.6	825.3
K	Financial and insurance activities	130.3	244.7	220.7	275.7	370.4
L	Real estate activities	49.4	96.7	191.5	179.8	224.0
M	Professional, scientific and technical activities	1,920.9	2,115.1	1,739.9	3,163.9	2,899.2
N	Administrative and support service activities	5,189.4	5,966.6	1,458.9	1,688.9	2,176.5
O	Public administration and defence; compulsory social security	3,679.9	5,156.5	6,809.9	7,929.3	8,385.1
P	Education	127.9	235.9	196.1	223.0	339.3
Q	Human health and social work activities	159.2	120.1	265.2	469.0	414.6
R	Arts, entertainment and recreation	31.3	33.4	35.2	18.9	23.3
S	Other service activities	2,515.5	2,980.9	3,077.8	3,528.7	4,687.9
T	Activities of extraterritorial organizations and bodies	469.4	1,131.6	1,459.8	3,058.7	2,935.0
U	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	1.4	1.4	1.3	1.0	0.9
	Unclassified	665.0	820.0	1,138.2	1,689.0	14,463.5
	Total	70,707.2	94,950.2	107,250.6	117,299.5	167,022.8

* Unclassified- no sector is indicated in data base.

Figure 15 Composition of imports (CIF) by economic sector 2021



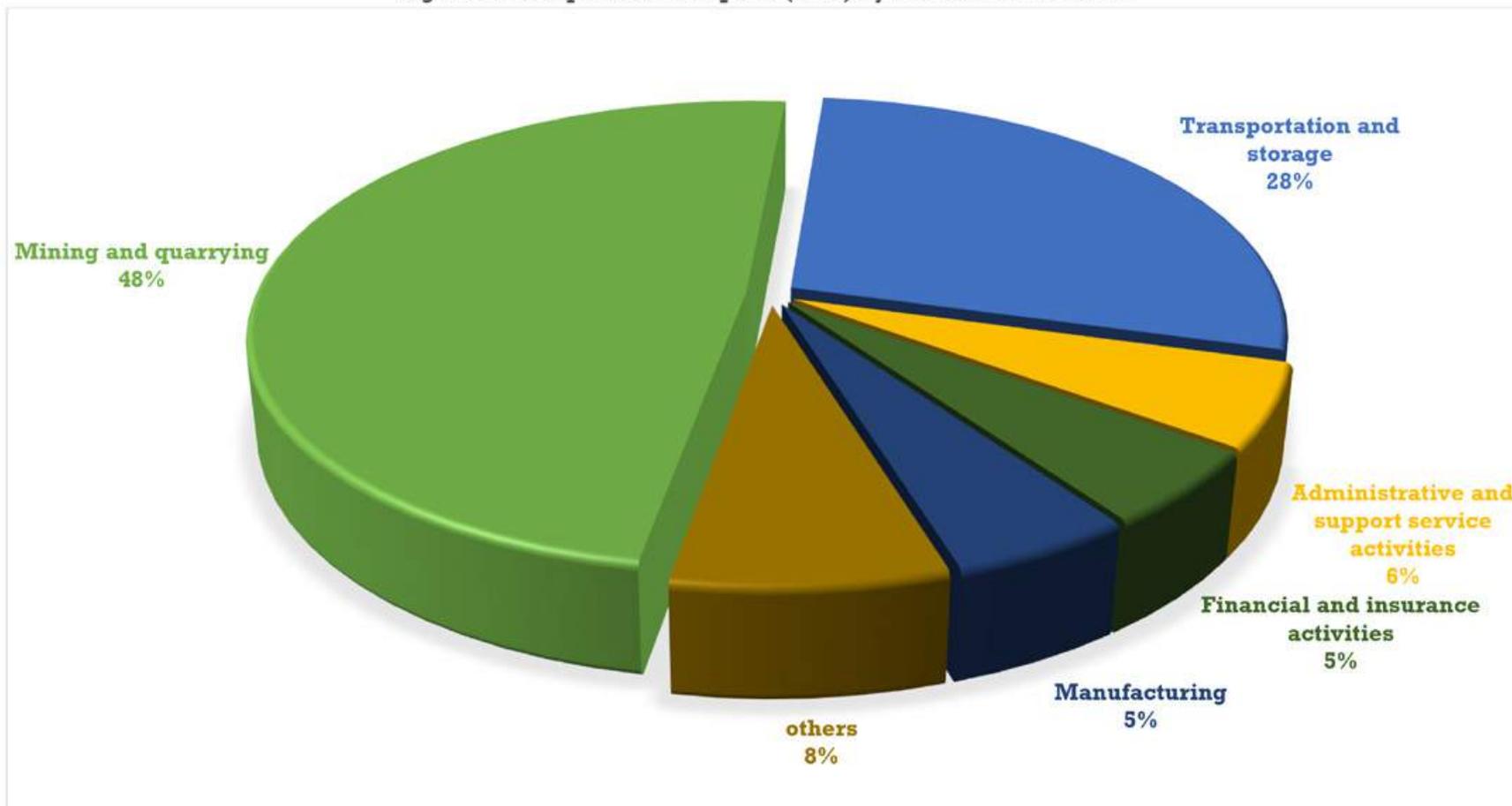
4.5 Exports by economic sector

Table 35 Value of Exports by economic sector 2017 - 2021 (K' Million)

Section	Economic Sector	2017	2018	2019	2020	2021
	Primary					
A	Agriculture, forestry and fishing	1,041.1	1,147.2	1,457.0	2,084.7	2,799.7
B	Mining and quarrying	63,724.3	81,524.6	75,309.2	120,204.3	178,508.1
	Secondary					
C	Manufacturing	4,705.9	7,123.6	7,449.1	15,571.8	18,502.8
D	Electricity, gas, steam and air conditioning supply	4.1	49.0	249.2	14.9	9.0
E	Water supply; sewerage, waste management and remediation activities	33.0	5.6	0.5	2.6	14.2
F	Construction	126.6	247.0	314.1	560.5	1,064.5
	Tertiary					
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	2,865.2	3,429.6	4,335.1	5,779.6	15,272.7
H	Transportation and storage	34,900.2	44,884.7	49,999.0	59,908.1	102,574.4
I	Accommodation and food service activities	23.6	6.0	3.4	6.6	8.3
J	Information and communication	3.1	42.0	49.7	12.9	7.4
K	Financial and insurance activities	1.8	585.8	5,058.9	16,669.1	18,920.2
L	Real estate activities	5.7	19.6	11.8	54.7	7.2
M	Professional, scientific and technical activities	245.2	301.6	353.4	467.8	756.0
N	Administrative and support service activities	3,387.6	4,888.9	4,416.9	8,133.1	21,072.1
O	Public administration and defence; compulsory social security	34.9	7.0	4.2	153.4	70.9
P	Education	0.2	0.6	1.6	2.5	0.7
Q	Human health and social work activities	1.1	0.7	1.5	17.5	2.2
R	Arts, entertainment and recreation	2.8	8.1	5.3	3.7	9.8
S	Other service activities	424.5	675.0	830.8	602.0	522.4
T	Activities of extraterritorial organizations and bodies	128.3	20.2	62.5	165.7	161.4
U	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	0.0	0.0	0.0	0.2	0.0
	Unclassified	46.4	85.9	76.3	625.1	7,195.6
	Total	111,705.6	145,052.8	149,989.5	231,040.5	367,479.8

* Unclassified- no sector is indicated in data base.

Figure 16 Composition of exports (FOB) by economic sector 2021



Value of Imports and Exports by partner country

Table 36 Imports from Major Trading Partners (Top 10) by CIF Value, K' Million

Country	2017	2018	2019	2020	2021
South Africa	22,879.8	27,065.5	27,418.8	35,511.1	46,718.2
China	11,111.2	16,516.4	20,902.1	21,281.7	19,961.2
The Democratic Republic of Congo	9,844.9	15,001.4	4,496.5	8,126.4	14,279.2
United Arab Emirates	3,244.2	4,453.2	12,136.1	11,314.5	11,876.2
India	2,544.6	4,864.1	4,662.0	5,746.0	8,914.0
Japan	1,244.7	1,674.9	3,649.1	2,141.0	5,142.8
United Kingdom	1,375.5	1,960.6	1,736.1	2,766.9	5,086.2
United States of America	1,146.9	1,944.0	2,544.7	2,544.2	4,729.2
Mauritius	1,273.5	2,167.9	1,708.2	1,826.9	2,231.6
Kuwait	4,389.3	4,625.4	1,801.9	155.3	30.0
Others	17,320.4	21,545.6	27,873.0	29,069.5	48,054.0
Totals	76,374.9	101,818.9	108,928.5	120,483.6	167,022.5

Table 37 Exports to Major Trading Partners (Top 10) by FOB Value, K' Million

Country of Destination	2017	2018	2019	2020	2021
Switzerland	43,271.9	57,384.7	56,695.1	90,973.1	124,162.8
China	12,722.1	14,197.5	20,411.4	27,517.2	45,054.4
South Africa (republic of)	24,795.1	32,081.7	23,572.5	23,918.7	41,017.3
Singapore	4,704.9	8,291.2	8,022.4	18,990.6	36,731.6
Tanzania, united	6,368.8	5,036.1	11,235.4	12,359.4	28,372.1
The democratic republic of Congo	5,410.2	9,650.8	12,688.3	17,598.6	21,594.8
Hong Kong	1,510.4	1,738.8	1,716.6	3,527.7	16,186.0
United Kingdom	1,772.2	3,699.9	5,635.7	7,581.8	15,078.7
Namibia	76.3	235.7	667.2	1,495.2	6,316.7
Zimbabwe	1,287.7	1,429.0	1,268.6	6,628.8	5,119.3
Others	9,822.6	11,385.2	8,142.7	20,520.9	27,851.8
Total	111,742.1	145,130.5	150,056.0	231,112.0	367,485.7

Exports/Imports by Point of Exit/Entry

Table 38 Exports (Top 10) by port of exit by FOB 2017 to 2021 (K' Million)

Port of Exit	2017	2018	2019	2020	2021
Nakonde	33,357.5	43,468.4	38,010.2	66,918.4	134,368.5
Chirundu	24,269.4	22,371.8	22,010.3	43,753.5	45,909.0
Kazungula	9,854.7	12,279.9	13,423.7	6,650.6	40,970.7
Victoria Falls	27,597.2	38,286.4	35,626.5	34,832.6	39,164.1
Katima Mulilo	5,266.7	12,174.8	15,794.7	26,417.7	35,560.7
Lusaka International Airport	3,573.0	4,618.0	8,530.9	19,794.2	30,102.6
Kasumbalesa	4,626.9	8,519.7	10,914.3	14,619.8	19,252.2
Chanida	278.7	710.6	1,924.0	12,589.3	16,657.6
Mwami Border Post	966.1	916.0	1,340.6	1,926.0	2,431.4
Mpulungu	485.6	430.4	516.5	724.3	731.9
Others	1,466.3	1,354.4	1,964.3	2,885.7	2,336.9
Total	111,742.1	145,130.5	150,056.0	231,112.0	367,485.7

Table 39 Imports by port of Entry

Point of Entry	2017	2018	2019	2020	2021
Chirundu	24,579.2	29,198.3	35,347.8	41,669.2	47,195.1
Nakonde	13,586.9	18,795.9	21,036.0	24,236.5	41,501.7
Kazungula	6,962.9	10,221.5	12,369.7	10,839.2	24,272.9
Lusaka International Airport	5,799.4	8,083.6	13,456.3	10,677.0	12,214.5
Chanida	1,191.4	4,641.1	3,964.9	9,565.6	11,732.9
Kasumbalesa	4,772.0	8,290.6	1,295.1	5,963.7	9,575.5
Katima mulilo	3,695.1	4,662.4	6,565.3	6,494.7	7,926.9
Victoria falls	5,795.5	5,710.5	4,078.5	3,702.4	5,092.9
Lufuwa border post	4,769.6	5,854.5	2,968.9	210.6	2,999.3
Ndola Airport	4,287.9	4,745.6	6,773.2	4,232.2	1,124.6
Others	665.0	1,315.0	739.2	2,676.7	2,858.9
Total	76,104.9	101,518.9	108,595.0	120,267.9	166,495.1

Table 40 Re-exports (top 10) by port of exit by FOB (K'million)

Point of Exit	2017	2018	2019	2020	2021
Chirundu	306.4	186.0	336.0	254.3	1,233.0
Kazungula	1,559.0	382.1	148.2	271.8	527.8
Victoria Falls	122.1	203.2	116.3	82.5	267.4
Katima Mulilo	226.6	106.5	66.0	94.1	163.4
Nakonde	53.6	48.2	14.4	23.9	65.6
Lusaka International Airport	106.3	51.6	68.9	76.9	49.2
Kasumbalesa	13.6	47.3	110.6	30.6	26.2
Chanida	24.6	18.2	13.4	31.8	8.6
Kariba	124.7	157.3	172.5	73.3	3.0
Mwami Border Post	142.2	1,734.9	50.6	102.8	0.6
Others	16.8	10.7	9.2	8.2	1.0
Total	2,696.0	2,945.9	1,106.1	1,050.2	2,345.9

Table 41 Re-imports (top 10) by port of exit by CIF (K'million)

Point of Entry	2017	2018	2019	2020	2021
Chanida	34.9	91.5	95.9	53.8	173.9
Kariba	51.2	75.4	33.1	81.4	171.2
Chirundu	109.2	83.5	130.5	7.8	102.4
Lufuwa border post	0.0	0.0	0.0	0.0	15.8
Kazungula	7.3	9.2	12.7	7.6	15.3
Livingstone port office	0.9	2.2	3.5	17.2	11.3
Livingstone Airport	4.1	6.2	16.7	16.2	8.5
Lusaka International Airport	0.7	1.9	0.0	0.4	8.5
Kasumbalesa	19.5	22.6	20.0	31.7	7.8
Katima mulilo	38.3	4.8	14.9	3.5	5.2
Others	4.4	3.0	2.8	3.7	14.8
Total	270.5	300.3	330.2	223.3	534.7



HUMAN RESOURCE STATISTICS

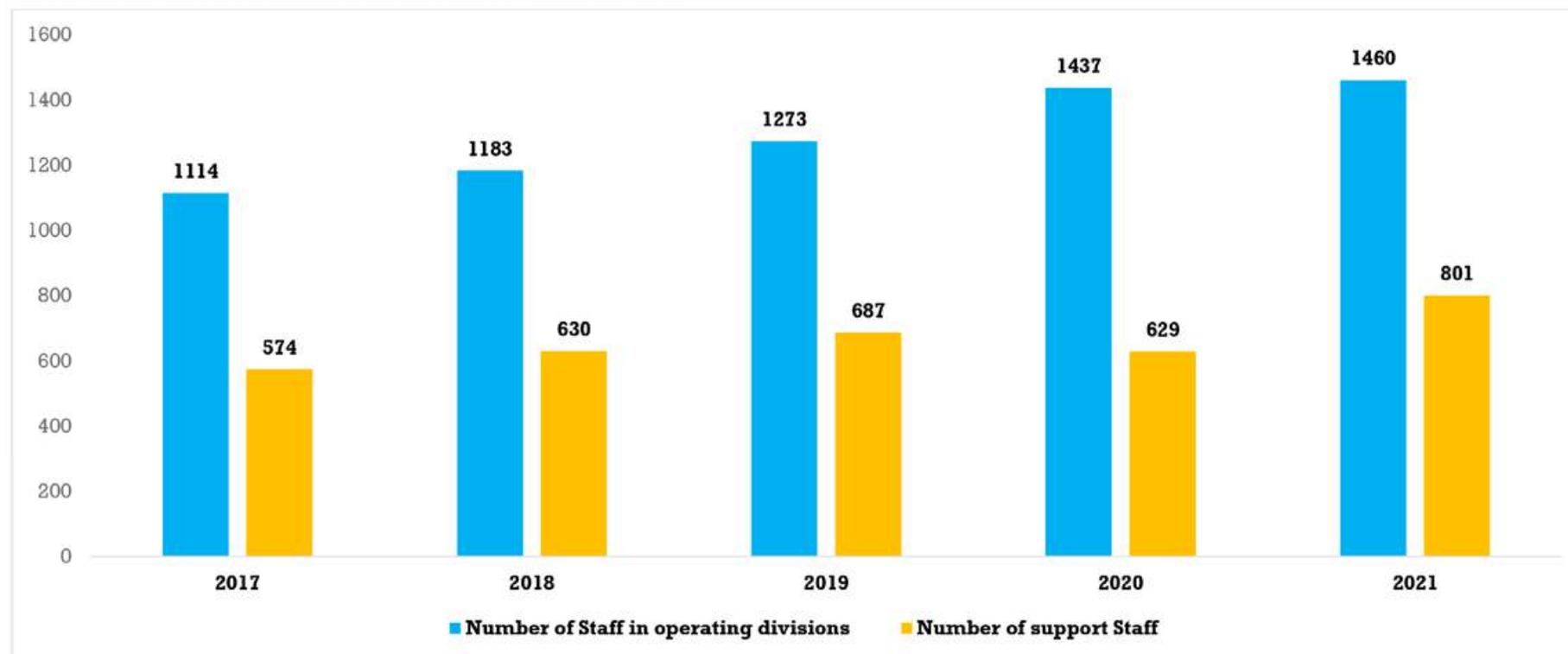
HUMAN RESOURCE STATISTICS

In the period under review the Zambia Revenue Authority staff complement increased from 1688 in 2017 to 2261 in 2021. This section presents ZRA staff complement and employee demographic data. The chapter provides an overview of;

- Number of employees by line function
- Number of employees by gender
- Number of employees by age
- Number of employees by grade and gender

Employees by line function

Figure 17: Number of employees by line function 2017 – 2021²⁴



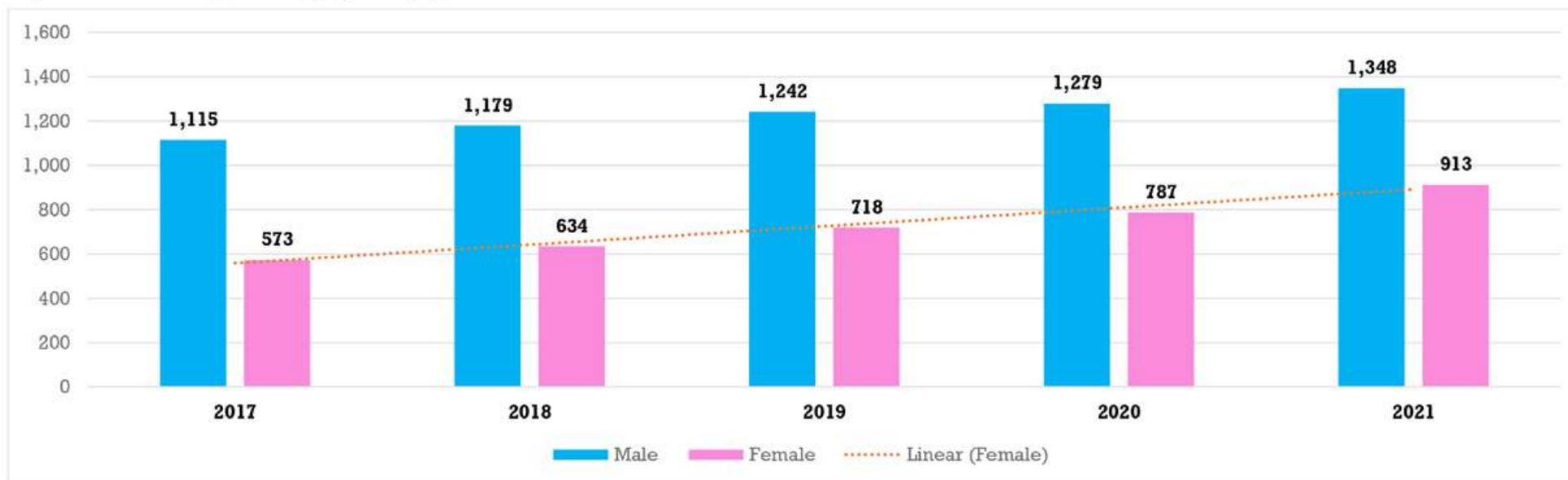
²⁴ Operating divisions comprise the following: Direct Taxes, Indirect Taxes, Customs Services and Investigations. Support staff comprise the following divisions/departments; Commissioner General's Office, Research & Corporate Strategy, Administration Department, Legal Department, Human Resource, Finance, Internal Audit & Risk, Information Technology, Innovation & Projects Management

Employees by Gender

Table 42: Number of employees by gender 2017 - 2021

Gender	2017	2018	2019	2020	2021
Male	1,115	1,179	1,242	1,279	1,348
Female	573	634	718	787	913
Total Number of Staff	1,688	1,813	1,960	2,066	2,261

Figure 18: Percentage of employees by gender distribution 2017 - 2021

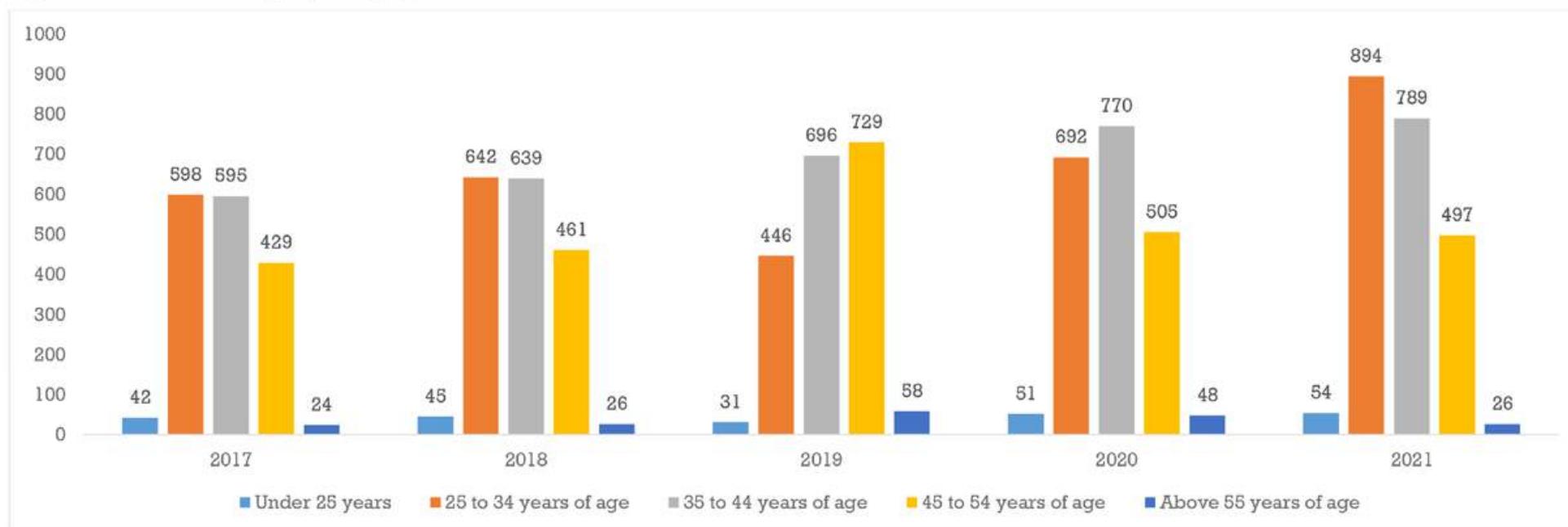


Employees by Age

Table 43: Number of Employees by Age 2017 - 2021

Age	2017	2018	2019	2020	2021
Under 25 years	42	45	31	51	54
25 to 34 years of age	598	642	446	692	894
35 to 44 years of age	595	639	696	770	789
45 to 54 years of age	429	461	729	505	497
Above 55 years of age	24	26	58	48	26
Total	1,688	1,813	1,960	2,066	2,261

Figure 19 Number of Employees by Age 2017 – 2021



Distribution by Hierachy

Figure 20: Staff complement by seniority as at 31st December 2021

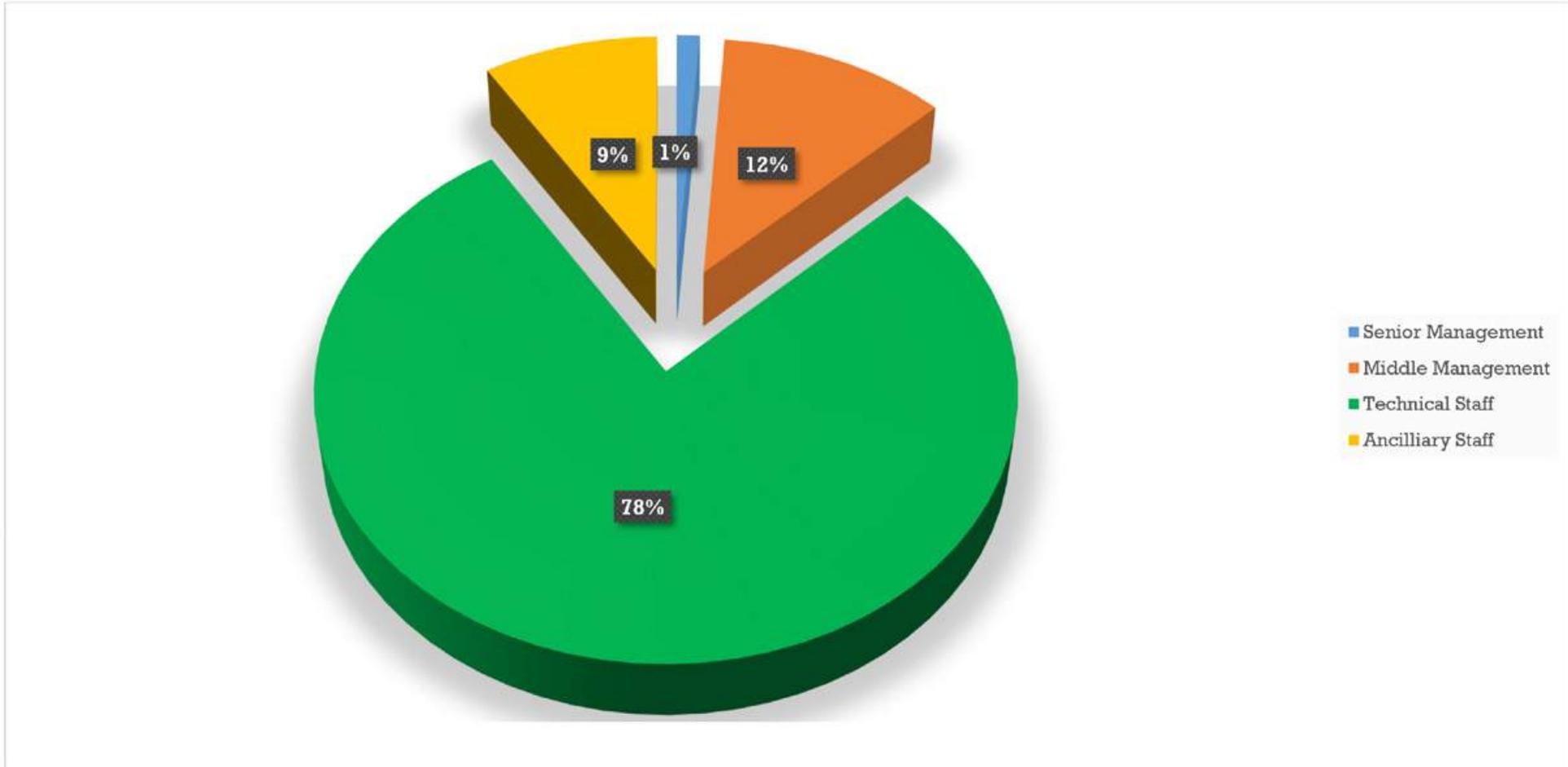
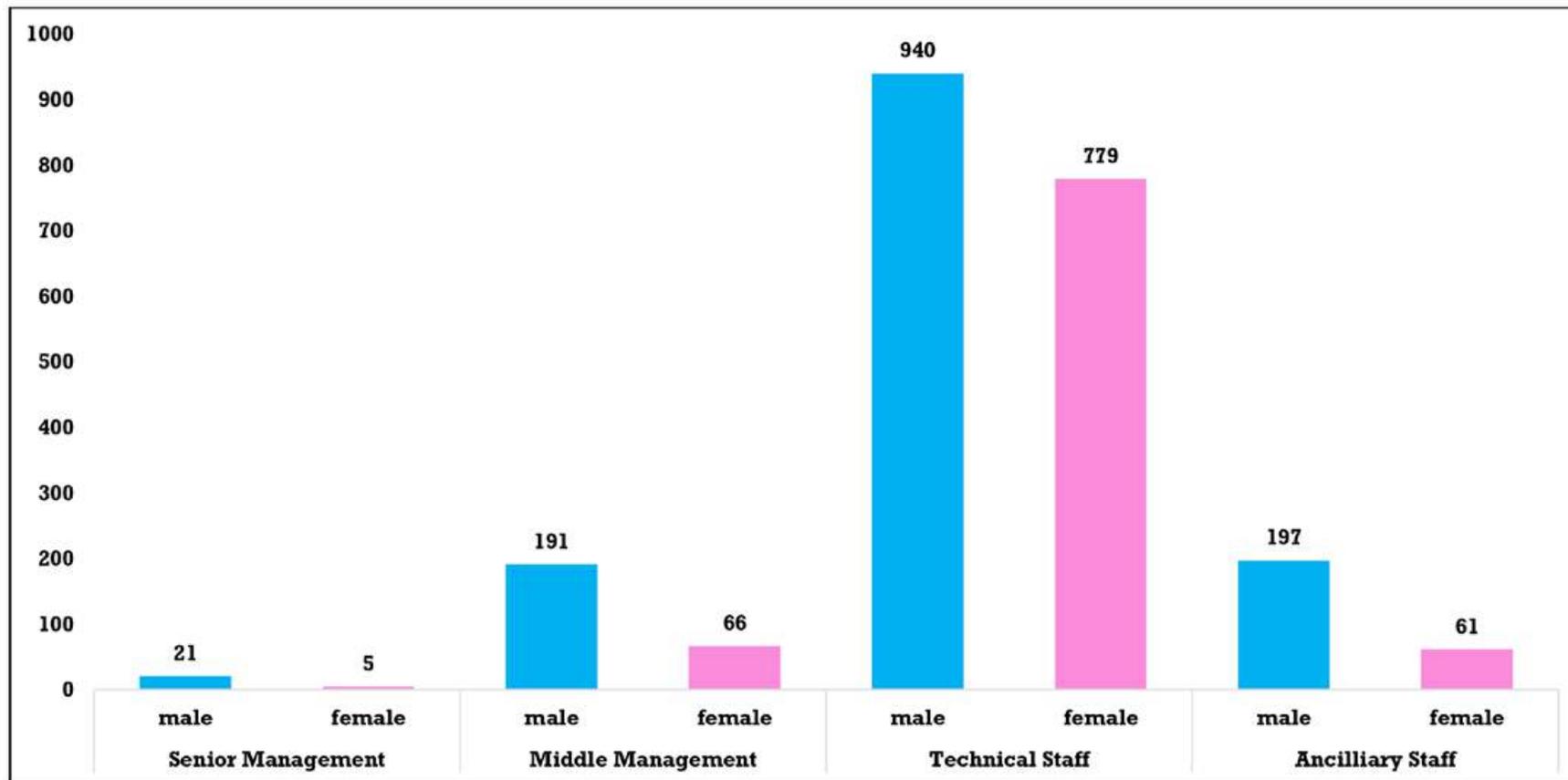


Figure 21: Staff complement by seniority and gender as at 31st December 2021





TAX RATE STRUCTURE

TAX RATE STRUCTURE

This chapter highlights the tax rate structure from 2017 to 2021²⁵. The chapter is outlined as follows;

- Income tax rates
- Withholding tax rates
- Pay as You Earn rates
- Excise duty rates
- Property transfer tax rates
- Turnover tax rates
- Mineral royalty rates

²⁵ For customs rates <https://www.zra.org.zm/wp-content/uploads/2022/01/2022-NATIONAL-TARIFF-BOOK-Jan-2022.pdf>

Table 44 Income Tax Rates for 2017 - 2021

Income Tax Category	2017	2018	2019	2020	2021
Mining Operations	30	30	30	30	30
Mining Operations other than industrial minerals					
Mineral processing	30	30	35	35	35
Manufacturing of products using copper cathodes			15	15	15
Manufacturing and other companies	35	35	35	35	35
Approved Public Benefit Organisation (on income from business)	15	15	15	15	15
Agro Processing	10	10	10	10	10
Farming	10	10	10	10	10
Non-traditional exports-Agro processing and farming			10	10	10
Non-traditional exports - other	15	15	15	15	15
Chemical manufacture of fertilizer	15	15	15	15	15
Organic manufacture of fertilizer	15	15	15	15	15
Trusts, deceased or bankrupt estates	35	35	35	35	35
Rural enterprises	Tax chargeable reduced by 1/7 for 5 years	Tax chargeable reduced by 1/7 for 5 years	Tax chargeable reduced by 1/7 for 5 years	Tax chargeable reduced by 1/7 for 5 years	Tax chargeable reduced by 1/7 for 5 years
Business enterprise operating in a priority sector declared under the Zambia Development Agency Act, 2006 (For ZDA licence holders obtained prior to 11 th October 2013)	0% for the first 5 years	0% for the first 5 years, starting from the first year profits are returned			
	Rate reduced by 50% from 6-8 years	Rate reduced by 50% from 6- 8 years	Rate reduced by 50% from 6-8 years	Rate reduced by 50% from 6-8 years	Rate reduced by 50% from 6-8 years, after profits are returned
	Rate reduced by 25% from 9-10 years	Rate reduced by 25% from 9- 10 years	Rate reduced by 25% from 9-10 years	Rate reduced by 25% from 9-10 years	Rate reduced by 25% from 9-10 years, after profits are returned
					No reduced rate after 10th year profits are returned
Small and micro enterprise operating in an urban area under the Zambia Development Agency Act, 2006 (For ZDA licence holders obtained prior to 11th October 2013)					0% for the first 3 years
Small and micro enterprise operating in a rural area under the Zambia Development Agency Act, 2006 (For ZDA licence holders obtained prior to 11th October 2013)					0% for the first 5 years
Manufacturing enterprise located in a rural area, Multi Facility Economic Zone or industrial park	0 % for the first 5 years from	0 % for the first 5 years from	0 % for the first 5 years from		

Income Tax Category	2017	2018	2019	2020	2021
	commencement of operations	commencement of operations.	commencement of operations		
Business enterprise carrying on manufacturing or electricity generation located in a rural area, Multi Facility Economic Zone or Industrial Park (For holders of ZDA licenses obtained after 11th October 2013 but prior to 01st January 2018)				0 % for the first 5 years from commencement of operations.	
Business enterprise operating in a priority sector, multi Facility Economic Zone or Industrial Park under the Zambia Development Act, 2006 (For holders of ZDA licenses obtained between 1st January 2013 and 10th October 2013)					0 % for the first 5 years starting from the first year of commencement of operations.
					Rate reduced by 50% from 6-8 years, starting from the first year of commencement of operations.
					Rate reduced by 25% from 9-10 years, starting from the first year of commencement of operations.
					No reduced rate after 10th year starting from the first year of commencement of operations.
Rural business, business enterprise operating in a Multi Facility Economic Zone or Industrial Park declared under the Zambia Development Act 2006 (For ZDA licenses holders obtained between 11th October 2013 to 31st December 2014)					0% for the first 5 years from the commencement of operations of the approved investment
Business enterprise carrying on manufacturing activities in a rural area, Multi Facility Economic Zone or Industrial Park (For ZDA licence holders obtained between 1st January 2015 and 31st December 2016)					0% for the first 5 years from the commencement of operations of the approved investment
Business enterprise carrying on manufacturing or electricity generation located in a rural area, Multi Facility Economic Zone or Industrial Park (For holders of ZDA licenses obtained between 1st January 2017 and 31st December 2017)					0% for the first 5 years from the commencement of operations of the approved investment

Income Tax Category	2017	2018	2019	2020	2021
Business enterprise operating in a priority sector declared under the Zambia Development Agency Act, 2006 (For ZDA licence holders obtained on or after to 1st January 2018)					Claim on a straight line basis, wear and tear at an accelerated rate, not exceeding 100% in respect of any new implement, plant or machinery acquired and used by the business for the purposes of that business
Electronic communication business: First K250, 000	35	35	35	35	35
Above K250, 000	40	40	40	40	40

Table 45 Withholding Tax Rates for 2017 - 2021

Withholding Tax Categories	Charge Year				
	2017	2018	2019	2020	2021
Dividends (Final Tax)	15	15			
Dividends (Resident)			15	15	15
Dividends (Non-Resident)			20	20	20
Dividends paid by a company carrying on mining operations	0	0	0	0	0
Dividends paid to an individual by a company listed on the Lusaka Stock Exchange (LUSE)	0	0	0	0	0
Dividends paid by a company engaged in the assembly of motor assembly, motor cycles and bicycles	0 (First 5 years)	0 (First 5 years)			
Dividends declared from farming income	0 (First 5 years)	0 (First 5 years)			
Dividends paid by a manufacturing enterprise located in a rural area, Multi Facility Economic Zone or industrial park	0 % for the first 5 years from commencement of operations.	0 % for the first 5 years from commencement of operations.	0 % for the first 5 years from commencement of operations.	0 % for the first 5 years from commencement of operations.	

Withholding Tax Categories	Charge Year				
	2017	2018	2019	2020	2021
Dividends paid by a business enterprise operating in a priority sector declared under the Zambia Development Act, 2006 for ZDA licence holders obtained prior to 1st January 2013					0% for the first 5 years from the year profits are declared
Dividends paid by a business enterprise operating in a priority sector, Multi Facility Economic Zone or industrial park declared under the Zambia Development Act, 2006 for ZDA licence holders obtained between 1st January 2013 and 10th October 2013					0% for the first 5 years from the commencement of operations
Dividends paid by a rural business, business enterprise operating in a Multi Facility Economic Zone or industrial park declared under the Zambia Development Act, 2006 for ZDA licence holders obtained between 11th October 2013 to 31st December 2014					0% for the first 5 years from the commencement of operations of the approved investment
Dividends paid by a business enterprise carrying on manufacturing activities in a rural area, Multi Facility Economic Zone or industrial park (for ZDA licence holders obtained between 1st January 2015 to 31st December 2016)					0% for the first 5 years from the commencement of operations of the approved investment
Dividends paid by a business enterprise carrying on manufacturing activities or electricity generation located in a rural area, Multi Facility Economic Zone or industrial park (for ZDA licence holders obtained between 1st January 2017 to 31st December 2017)					0% for the first 5 years from the commencement of operations of the approved investment
Interest on GRZ bonds (Final Tax for Individuals & Exempt Organisations only)	15	15			
Interest on GRZ bonds and Treasury Bills – Residents (Final Tax for Individuals & Exempt Organisations only)			15	15	15
Interest on GRZ bonds and Treasury Bills – NonResidents			20	20	20
Interest for individuals (earned from banks or building societies savings and deposit accounts),	0	0	0	0	0

Table 46 Excise Duty Rates 2017 - 2021

Excise duty rates	Charge Year				
	2017	2018	2019	2020	2021
Excisable products	2017	2018	2019	2020	2021
Cigarettes	K240/Mille	145% or K240 (whichever is greater) per mille	145% or K240 (whichever is greater) per mille	K265 per mille	K302 per mille
Pipe Tobacco	K240/Mille	145% or K240 (whichever is greater) per Kg	145% or K240 (whichever is greater) per Kg	145% or K265 (whichever is greater) per Kg	145% or K302 (whichever is greater) per mille
Cutrag & Other tobacco products	145% or K240 (whichever is greater) per Kg	145% or K240 (whichever is greater) per Kg	145% or K240 (whichever is greater) per Kg	145% or K265 (whichever is greater) per Kg	145% or K302 (whichever is greater) per mille
Clear Beer made from malt	60% (Suspended to 40% by SI 81 of 2015)	60% (Suspended to 40% by SI 81 of 2015)	60% (Suspended to 40% by SI 81 of 2015)	60% (Suspended to 40% by SI 81 of 2015)	60% (Suspended to 40% by SI 81 of 2015)
Opaque Beer	K0.15/Litre	K0.15/Litre	K0.15/Litre	K0.15/Litre	K0.15/Litre
Diesel	Fuel Levy K6.20 per decalitre	Fuel Levy K6.20 per decalitre	Fuel Levy K6.60 per decalitre	Fuel Levy K6.60 per decalitre	Fuel Levy K6.60 per decalitre
Petrol	Excise K11.43 per decalitre, fuel levy K8.27 per decalitre	Excise K11.43 per decalitre, fuel levy K8.27 per decalitre	Excise K12.01 per decalitre, fuel levy K8.69 per decalitre	Excise K12.01 per decalitre, fuel levy K8.69 per decalitre	Excise K12.01 per decalitre, fuel levy K8.69 per decalitre
Fuel Oil	Excise K8.70 per 10 kg	Excise K8.70 per 10 kg	Excise K9.30 per 10litre	Excise K9.30 per 10litre	Excise K9.30 per 10litre
Hydrocarbon Gases	Excise K0.45 per kg	Excise K0.45 per kg	Excise K0.48 per litre	Excise K0.48 per litre	Excise K0.48 per litre
Ethyl Alcohol and other spirituous	125%	125%	125%	125%	125%
Potable Spirits	125%	125%	125%	125%	125%
Wines	60%	60%	60%	60%	60%
Airtime	17.5%	17.5%	17.5%	17.5%	17.5%

Excise duty rates	Charge Year				
	2017	2018	2019	2020	2021
Electric Energy	3%	3%	3%	3%	3%
Plastic Bags	20%	20%	20%	20%	20%
Cement	0	K40 per tonne	K40 per tonne	K40 per tonne	K40 per tonne
Aviation Spirit	0	0	0	0	0
Jet Fuel	0	0	0	0	0
White Spirit	15%	15%	15%	15%	0.15%
Kerosene type jet fuel			K4.80 per dekalitre (Suspended by S.I 11 of 2019)	K4.80 per dekalitre (Suspended by S.I 11 of 2019)	K4.80 per dekalitre (Suspended by S.I 11 of 2019)
Other Light Oils	15%	15%	15%	15%	15%
Udenatured Ethyl Alcohol of an alcoholic strength by volume less than 80%	60%	60%	60%	60%	60%
Fruit Juices, Unflavoured and Unsweetened Waters, Flavoured or Sweetened Waters	0	0	K0.30 per litre	K0.30 per litre	K0.30 per litre
Carrier bags for shopping	20%	20%	30%	30%	30%
Reconstituted or recombined milk of a fat content, by weight, of less than 1% up to a maximum of 10%	0	0	0	0	K1.50 per litre

Table 47 PAYE tax rates per income band 2017 - 2021

PAYE Annual Income Bands (ZMW)	Charge Year				
	2017	2018	2019	2020	2021
K39,600.00 and Below	0%	0%	0%	0%	
K39,600.01 - 49,200.00	25%	25%	25%	25%	
K49,200.01 - 74,400.00	30%	30%	30%	30%	
K74,400.01 and above	37.5%	37.5%	37.5%	37.5%	
K48,000.00 and Below					0%
K48,000.01-K57,600.00					25%
K57,600.01-K82,800					30%
K82,800.01 and above					37.5%

Table 48 Property Transfer tax rates

Property Transfer Tax Categories	Charge Year				
	2017	2018	2019	2020	2021
Land(including buildings, structures or improvements there on)	5%	5%	5%	5%	5%
Shares	5%	5%	5%	5%	5%
Intellectual Property (including trademarks, patents, copyright or industrial design)		5%	5%	5%	5%
Mining Right/ Interest in Mining Right	10%	10%	10%	10%	10%

Table 49 Turnover tax rates

Turnover Tax Categories	Charge Year				
	2017	2018	2019	2020	2021
K0 – K 4,200	3% of monthly turnover above K3,000	3% of monthly turnover above K3,000			
K4,200.01 – K8,300	K225 per month + 3% of monthly turnover above K4,200	K225 per month + 3% of monthly turnover above K4,200			
K8,300.01 – K 12,500	K400 per month + 3% of monthly turnover above K8,300	K400 per month + 3% of monthly turnover above K8,300			
K12,500.01 – K16,500	K575 per month + 3% of monthly turnover above K12,500	K575 per month + 3% of monthly turnover above K12,500			
K16,500.01 – K20,800	K800 per month + 3% of monthly turnover above K16,500	K800 per month + 3% of monthly turnover above K16,500			
Above K20,800	K1,025 per month + 3% of monthly turnover above K20,800	K1,025 per month + 3% of monthly turnover above K20,800			
Flat rate			4%	4%	4%

Table 50 Mineral Royalty: Copper

Norm Price Range Mineral Royalty Rate	2017	2018	2019	2020	2021
Less than US\$4,500	4%	4%	5.50%	5.50%	5.50%
US\$4,500 but less than US\$6,000	5%	5%	6.50%	6.50%	6.50%
US\$6,000 and above	6%	6%			
US\$6,000 but less than US\$7,500			7.50%	7.50%	7.50%
US\$7,500 but less than US\$9,000			8.50%	8.50%	8.50%
US\$9,000 and above			10%	10%	10%

Table 51 Mineral Royalty: Other minerals

Categories	2017	2018	2019	2020	2021
Base Metals (Other than Copper)	5% of norm value				
Energy and Industrial Minerals	5% of gross value				
Gemstones	6% of gross value				
Precious Metals	6 % of norm value				
Cobalt and Vanadium			8 % of norm value	8 % of norm value	8 % of norm value

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