

2022 Tax Statistics



**ZAMBIA
REVENUE
AUTHORITY** | *My Tax
Your Tax
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FOREWORD FROM THE COMMISSIONER GENERAL

It is my pleasure to present the third edition of the Tax Statistics in Zambia publication, a comprehensive and insightful publication that provides a detailed analysis of tax trends and data. As a tax and customs authority, ZRA recognizes the significance of transparency and accessibility regarding tax information. In an era where data-driven decision making is becoming increasingly crucial, the tax statistics publication embodies our commitment to providing reliable and comprehensive data to the government, cooperating partners and other stakeholders both internal and external, to support informed decision making and promote public understanding.

This edition highlights the key trends and figures from 2018 to 2022 fiscal years. In this edition, you will find a wealth of information on various tax categories, including overall tax revenue, tax structure, compliance levels, tax-to-GDP ratios and a comprehensive analysis of both direct and indirect taxes. Notable improvements in this edition include; enhanced taxpayer population statistics, a comparison of revenue collections between the public and private sectors, compliance statistics across gender and environmental taxation. Environmental tax statistics are crucial for understanding the environmental impact of economic activities and promoting transparency and accountability in environmental governance. In addition, they facilitate international comparisons and encourage the adoption of sustainable practices. These statistics play a vital role in promoting environmentally sustainable and socially responsible development.

The development of this publication involved a consultative process with both internal and external stakeholders. This is vital to maintain accuracy, relevance and objectivity. This ensures that the data reflects the realities of the tax system and meets the diverse needs of different stakeholders. We believe that this holistic approach enhances the value of the publication.

I would like to express my gratitude to the dedicated team of professionals who have worked tirelessly to compile this bulletin. I also extend my appreciation to our esteemed taxpayers; your cooperation and compliance have been instrumental in enabling us to provide accurate and comprehensive tax statistics.

I encourage all users to explore the Tax Statistics Bulletin and utilize its insights to inform your work, research, and decision-making. We are committed to continuously improving the bulletin and welcome any feedback or suggestions you may have. Together, we can build a better understanding of our tax system and foster a more transparent and equitable society.



Dingani Banda

Commissioner General

NOTE FROM THE EDITORIAL TEAM

The Zambia Revenue Authority is pleased to publish the third edition of Tax Statistics in Zambia which covers data on tax administration for the fiscal years 2018 to 2022. The data published in this report is derived from ZRA's tax administration systems namely TaxOnline for domestic taxes, ASYCUDAWorld for trade related statistics, other internal systems and official publications from Government agencies. 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 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.
- Confidentiality and Data Protection: The data reported in the Tax Statistics Bulletin adheres to data protection regulations and presents data 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.
- Data Access: A spreadsheet file can be accessed on the ZRA website that includes all statistics presented in this publication for easy access.

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 2022 Tax Statistics bulletin is the third edition published by the Zambia Revenue Authority. This publication builds and expands on the previous editions as it presents comprehensive information on Zambia's tax revenue. This bulletin highlights data from 2018 to 2022 fiscal years. It aims to provide a comprehensive and reliable information on various aspects of Zambia's tax system over the last five years. 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's Annual Report and other publications. 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 9 chapters.

- i. Chapter 1: **Tax Registrations and Taxpayer Population Statistics** - gives an overview of the taxpayer population, number of taxpayers by tax type and location
- ii. Chapter 2: **Gender Disaggregated Tax Statistics** - gives a breakdown of registrations statistics disaggregated by gender and tax types and compliance statistics across gender
- iii. Chapter 3: **Revenue Statistics** - presents the summary of aggregate tax revenue statistics from 2018 to 2022, the cost of collection which shows the efficiency of the Zambian tax administration and Tax Refund Statistics
- 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: **Indirect Tax Statistics** - presents an overview of VAT and Excise Duty revenue collections by sector classification.
- vii. Chapter 7: **Environmental Tax Statistics** - Presents a summary of revenue collected from environmental taxes
- viii. Chapter 8: **Customs Statistics** - provides information about the customs value of imported and exported goods by product type, according to the Harmonised System (HS) at section level.
- ix. Chapter 9: **Tax Rate Structure** - highlights the tax rate structure from 2018 to 2022

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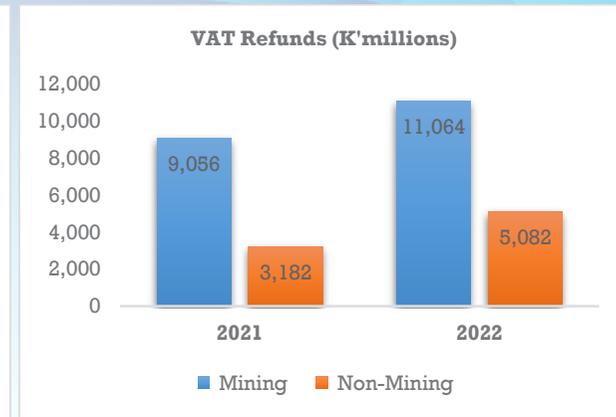
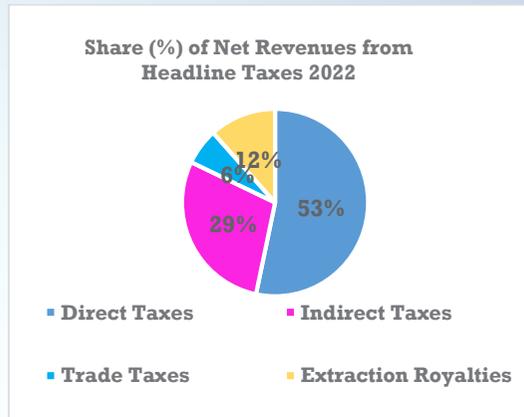
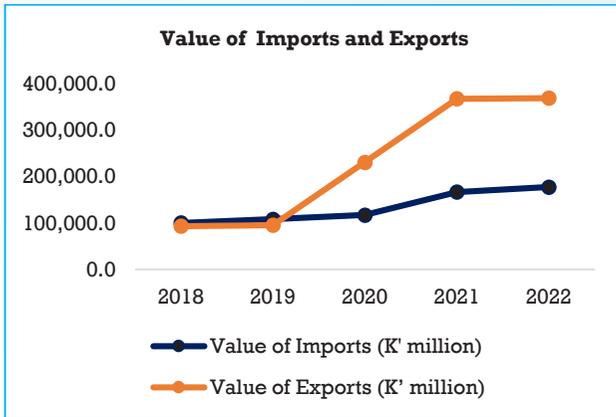
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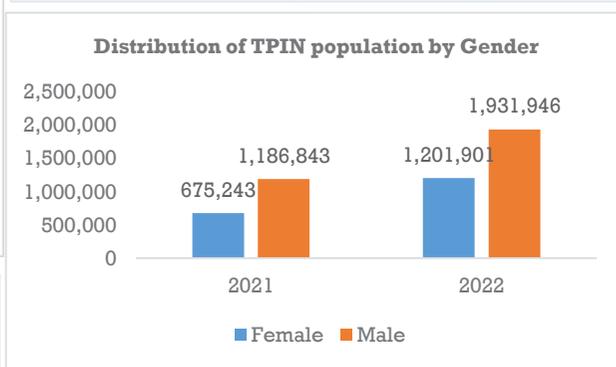
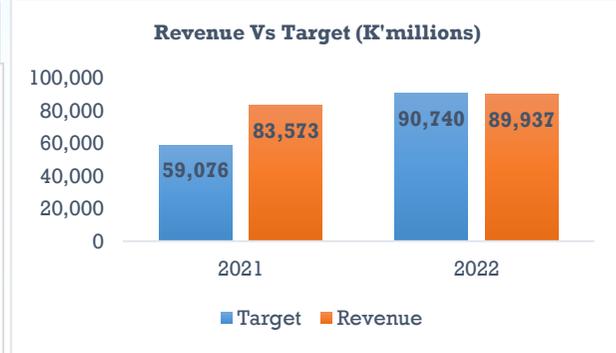
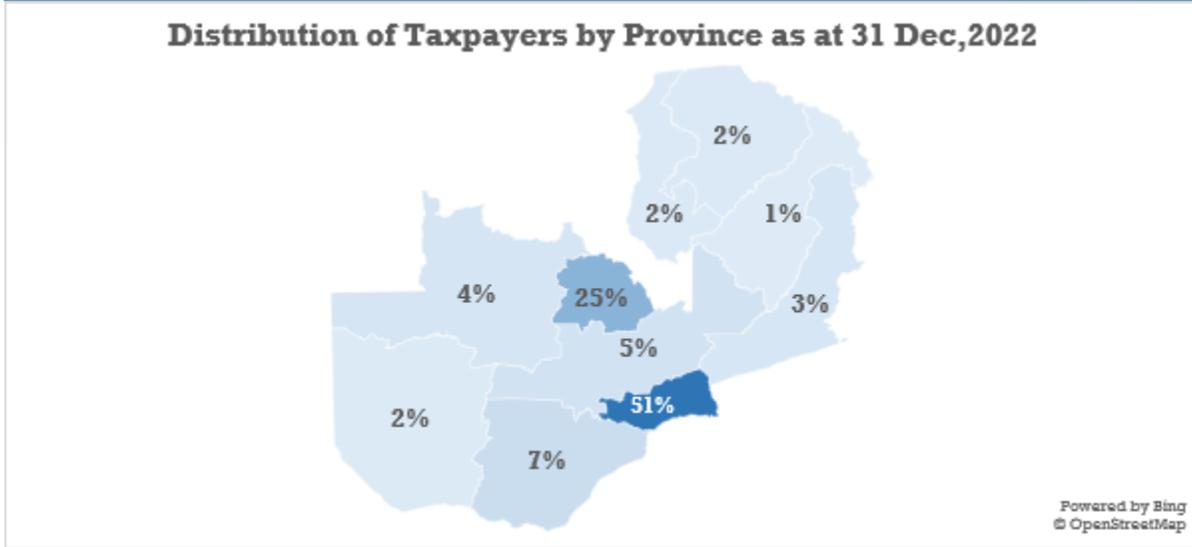
ACRONYMS

ASYCUDA	Automated System for Customs Data
CIF	Cost Insurance Freight
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
HS	Harmonized System
ISIC	International Standard Industrial Classification
IPL	Insurance Premium Levy
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
TOT	Turnover Tax
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



Mode of Payment (2018 to 2022 average): e-payments (76%) & Cash/Cheque/RTGS (24%)



Tax/GDP ratio reduced from 18.8% in 2021 to 17.8% in 2022

Cost of collection: 2021 (1.7%) & 2022 (2.3%)

TPIN Population 3,508,009

TAX REGISTRATIONS AND TAXPAYER POPULATION STATISTICS



TAX REGISTRATIONS AND TAXPAYER POPULATION STATISTICS

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

- I. Taxpayer population
- II. Individuals with TPIN by province and gender
- III. Taxpayer population by tax type and location
- IV. Taxpayer population by economic sector

Key Chapter Highlights

Some of the key highlights were;

- a. The total TPIN population grew by 59% from 2,210,367 in 2021 to 3,508,009 in 2022.
- b. Lusaka Province had the highest percentage of TPINs with tax accounts at 51% followed by the Copperbelt province with 25%.
- c. Lusaka province had the highest percentage of individuals with TPINs only, at 43% followed by Copperbelt province with 25% in 2022.
- d. The number of females with TPINs but without tax accounts increased by 6% from 2021 to 2022.
- e. The tertiary sector accounted for 87% of the distribution of taxpayers with tax accounts by the economic sector in 2022 compared to 89% recorded in 2021.

Taxpayer Population

Table 1 Taxpayer population (2021-2022)¹

Description	2021	2022
TPIN only (individuals)	1,862,086	3,133,847
TPIN with tax account (mostly businesses)	348,281	374,162
TPIN population	2,210,367	3,508,009

Table 2 Distribution of TPIN with tax accounts by province 2021 - 2022

Province	2021	2022
Lusaka Province	183,613	190,430
Copperbelt Province	84,662	92,641
Southern Province	23,196	25,866
Central Province	15,729	17,455
North Western Province	11,335	13,304
Eastern Province	10,196	11,411
Northern Province	6,027	7,070
Luapula Province	5,325	6,144
Western Province	5,023	6,029
Muchinga Province	3,175	3,812
Total	348,281	374,162

¹ Taxpayer population refers to registrations for TPIN only and Tax accounts.

Distribution of TPIN without tax account by province and gender

Table 3 Distribution of TPIN without tax account by province and gender 2021 - 2022

Province	2021			2022		
	Female	Male	Total	Female	Male	Total
Central Province	43,234	76,036	119,270	79,749	135,193	214,942
Copperbelt Province	144,655	268,156	412,811	260,551	538,380	798,931
Eastern Province	36,196	58,779	94,975	60,352	91,504	151,856
Luapula Province	15,300	32,011	47,311	28,894	55,321	84,215
Lusaka Province	305,605	513,641	819,246	546,127	787,931	1,334,058
Muchinga Province	10,568	19,680	30,248	19,695	27,685	47,380
North Western Province	24,792	52,934	77,726	43,851	66,221	110,072
Northern Province	22,724	43,956	66,680	39,647	57,969	97,616
Southern Province	52,689	90,462	143,151	87,960	130,438	218,398
Western Province	19,480	31,188	50,668	35,075	41,304	76,379
Total	675,243	1,186,843	1,862,086	1,201,901	1,931,946	3,133,847

Taxpayer population by tax type and location

Table 4 Distribution of tax accounts for selected tax types 2018 to 2022²

Tax Type	2018	2019	2020	2021	2022
Income Tax ³	39,505	46,803	51,535	59,255	66,817
Pay As You Earn	25,983	29,781	34,274	39,921	48,568
Turnover Tax	88,519	103,542	116,594	132,714	170,019
Value Added Tax	12,566	13,634	14,998	16,770	19,260
Excise Duty	266	292	314	338	347
Total	168,857	196,071	219,735	251,019	307,033

Table 5 Distribution of tax accounts for selected tax types by province as at 31st December 2022

Tax Type	Income Tax	PAYE	Turnover Tax	VAT	Excise Duty
Central Province	3,396	2,120	10,156	645	12
Copperbelt Province	13,052	15,374	40,025	5,298	68
Eastern Province	894	618	8,310	260	12
Luapula Province	357	371	3,834	122	3
Lusaka Province	44,295	25,214	73,532	11,719	232
Muchinga Province	340	325	3,064	56	1
North Western Province	1,295	2,013	7,658	395	4
Northern Province	238	366	5,741	98	5
Southern Province	2,731	1,761	12,733	609	10
Western Province	219	406	4,966	58	0
Total	66,817	48,568	170,019	19,260	347

² Cumulative year on year

³ Income tax includes both companies and individuals registered for income tax

Taxpayer population by economic sector

Table 6 Distribution of taxpayers with tax accounts by economic sector 2021-2022

ISIC Section	Economic Sector	2021	2022
	Primary		
A	Agriculture, forestry and fishing	12,632	16,082
B	Mining and Quarrying	3,162	4,774
	Secondary		
C	Manufacturing	8,599	10,807
D	Electricity, gas, steam and air conditioning supply	852	1,002
E	Water supply; sewerage, waste management and remediation	534	595
F	Construction	14,160	15,904
	Tertiary		
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	98,651	102,292
H	Transportation and storage	14,861	15,658
I	Accommodation and food service activities	5,424	6,014
J	Information and communication	2,982	3,391
K	Financial and insurance activities	3,927	4,688
L	Real estate activities	5,952	6,212
M	Professional, scientific and technical activities	6,242	6,614
N	Administrative and support service activities	9,846	11,313
O	Public administration and defence; compulsory social security	454	517
P	Education	4,755	5,136
Q	Human health and social work activities	2,168	2,489
R	Arts, entertainment and recreation	1,567	1,772
S	Other service activities	57,250	57,011
T	Activities of extraterritorial organizations and bodies	437	416
U	Activities of households as employers; undifferentiated goods- and services	114	132
	Unclassified/Individuals	93,712	101,343
	Total	348,281	374,162

Table 7 Distribution of taxpayers with selected tax accounts by economic sector – 2022

ISIC Section	Economic Sector	Income Tax	PAYE	Turnover Tax	VAT
	Primary				
A	Agriculture, forestry and fishing	4,459	3,119	9,358	639
B	Mining and Quarrying	3,077	1,197	493	603
	Secondary				
C	Manufacturing	3,707	3,429	5,628	1,707
D	Electricity, gas, steam and air conditioning supply	601	311	364	169
E	Water supply; sewerage, waste management and remediation	190	151	363	54
F	Construction	5,910	3,940	9,229	2,251
	Tertiary				
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	21,159	16,022	62,050	7,820
H	Transportation and storage	2,586	1,889	4,921	1,017
I	Accommodation and food service activities	1,375	1,529	3,964	532
J	Information and communication	1,319	810	1,859	340
K	Financial and insurance activities	1,412	906	2,775	171
L	Real estate activities	1,839	531	1,710	262
M	Professional, scientific and technical activities	3,624	2,077	2,211	1,079
N	Administrative and support service activities	3,083	2,423	6,405	935
O	Public administration and defence; compulsory social security	115	399	189	22
P	Education	1,221	1,827	3,193	29
Q	Human health and social work activities	890	1,083	1,129	72
R	Arts, entertainment and recreation	434	415	1,133	83
S	Other service activities	7,173	4,770	25,789	1,332
T	Activities of extraterritorial organizations and bodies	233	136	124	6
U	Activities of households as employers; undifferentiated goods- and services	20	20	104	6
	Unclassified/Individuals	2,390	1,584	27,028	131
	Total	66,817	48,568	170,019	19,260

GENDER DISAGGREGATED TAX STATISTICS



GENDER DISAGGREGATED TAX STATISTICS

This section presents gender disaggregated tax statistics for individuals covering the period 2018 to 2022. The chapter is outlined as follows;

- I. Population of TPINs without tax accounts by gender
- II. Population of selected tax types by location and gender
- III. Turnover tax population classified by sector and gender
- IV. Compliance statistics by gender

Key Chapter Highlights

Some of the key highlights were;

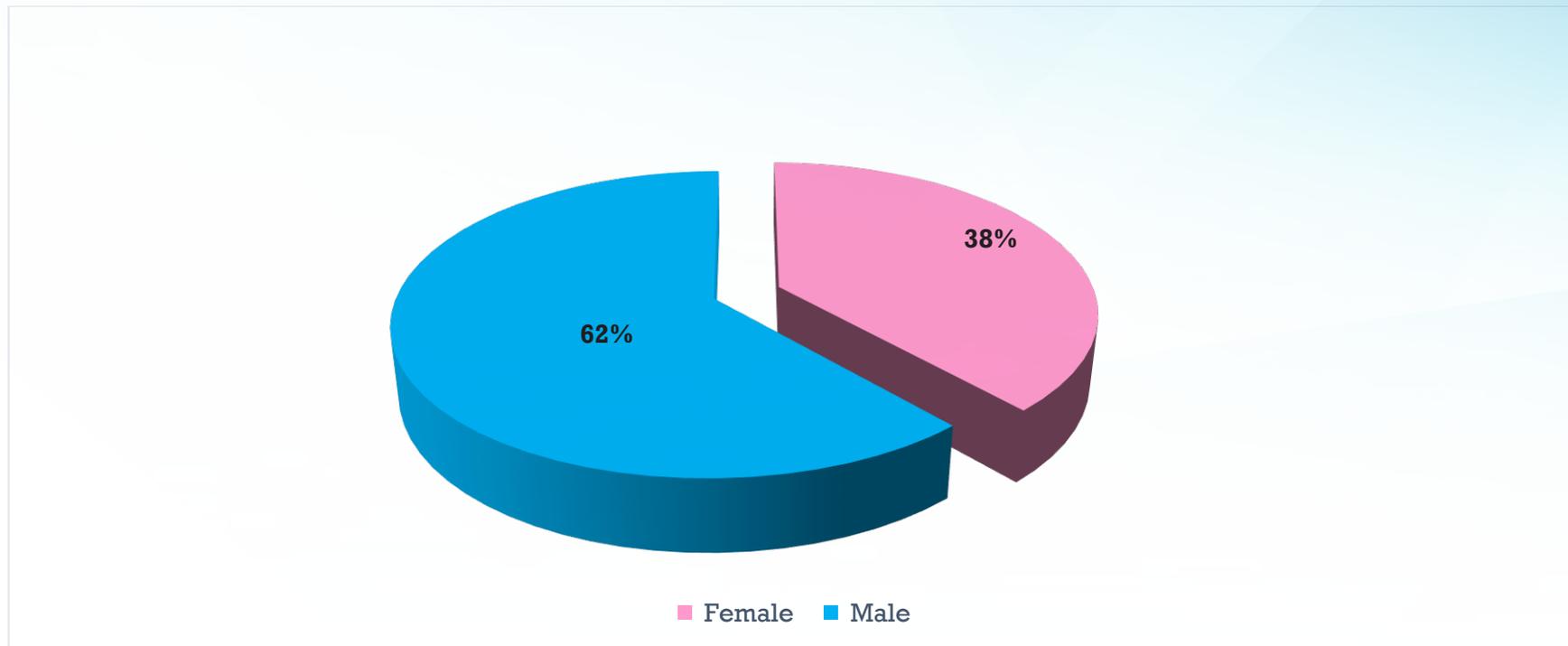
- a. The number of Males accounted for 62% of the total tax population by gender in 2022 compared to 64% in 2021.
- b. The number of females and males registered for income tax increased both by 5% from 2021 to 2022.
- c. The number of females registered for turnover tax increased by 39% to 27% for the number of males registered for turnover tax from 2021 to 2022.
- d. In 2022, males had a higher percentage of on-time filing compliance for income tax, PAYE, and turnover tax than females. However, females had a higher percentage of payment filing compliance than males.

Population of TPINs by gender⁴

Table 8 Population of TPINs by gender for the period 2021 – 2022

Gender	2021	2022
Female	675,243	1,201,901
Male	1,186,843	1,931,946
Count	1,862,086	3,133,847

Figure 1 Gender distribution by TPIN as at 31 December 2022



⁴ TPINs without any tax accounts

Population of selected tax types by location and gender

Table 9 Distribution of income tax register by gender and province 2021-2022

Region	Female		Male	
	2021	2022	2021	2022
Central Province	237	225	686	696
Copperbelt Province	499	511	1,369	1,357
Eastern Province	30	43	207	250
Luapula Province	30	6	242	39
Lusaka Province	2,439	2,645	6,334	7,015
Muchinga Province	14	15	50	66
North Western Province	26	35	113	143
Northern Province	41	8	183	40
Southern Province	142	159	454	513
Western Province	8	9	28	68
Total	3,466	3,656	9,666	10,187

Table 10 Distribution of PAYE register by gender and province 2021-2022

Region	Female		Male	
	2021	2022	2021	2022
Central Province	101	87	384	323
Copperbelt Province	414	274	1,185	901
Eastern Province	22	11	107	87
Luapula Province	3	12	9	38
Lusaka Province	759	732	1,981	2,108
Muchinga Province	2	12	9	47
North Western Province	31	44	128	157
Northern Province	9	3	26	28
Southern Province	52	61	187	231
Western Province	9	8	13	28
Total	1,402	1,244	4,029	3,948

Table 11 Distribution of turnover tax register by gender and province 2021-2022

Region	Female		Male	
	2021	2022	2021	2022
Central Province	1,369	1,904	4,794	5,624
Copperbelt Province	4,111	7,137	11,087	15,492
Eastern Province	1,222	1,584	4,031	5,069
Luapula Province	387	682	1,477	2,238
Lusaka Province	10,656	13,241	25,509	30,307
Muchinga Province	336	497	1,197	1,667
North Western Province	686	919	2,773	3,453
Northern Province	745	1,125	2,618	3,583
Southern Province	1,848	2,523	5,675	7,358
Western Province	598	916	1,911	2,938
Total	21,958	30,528	61,072	77,729

Table 12 Distribution of VAT register by gender and province⁵ 2021-2022

Region	Female		Male	
	2021	2022	2021	2022
Central Province	6	6	66	71
Copperbelt Province	24	33	177	190
Eastern Province	5	3	43	58
Luapula Province	1	1	6	8
Lusaka Province	90	111	555	657
Muchinga Province	3	2	5	10
North Western Province	4	5	27	33
Northern Province	1	2	14	14
Southern Province	12	15	101	100
Western Province	1	2	6	5
Total	147	180	1,000	1146

⁵ 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	2018		2019		2020		2021		2022	
		Female	Male								
	Primary Sector										
A	Agriculture, forestry and fishing	396	1,514	447	1,712	482	1,857	541	2,050	658	2,260
B	Mining and quarrying	1	60	1	60	1	64	2	75	5	83
	Secondary Sector										
C	Manufacturing	193	925	236	1,074	269	1,207	376	1,498	436	1,675
D	Electricity, gas, steam and air conditioning supply	8	84	10	95	10	109	11	116	12	124
E	Water supply; sewerage, waste management and remediation activities	14	68	19	86	23	101	23	112	24	112
F	Construction	159	1,595	191	1,806	213	1,946	232	2,117	256	2,302
	Tertiary Sector										
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	7,334	22,627	8,668	25,687	9,062	26,243	9,401	27,240	10,190	29,082
H	Transportation and storage	186	1,291	208	1,448	228	1,603	265	1,734	319	2,096
I	Accommodation and food service activities	632	921	749	1,026	813	1,074	878	1,130	1,004	1,241
J	Information and communication	51	433	64	510	74	577	87	639	88	674
K	Financial and insurance activities	176	397	297	617	413	841	492	1,031	536	1,162
L	Real estate activities	210	572	221	608	211	606	225	618	312	823
M	Professional, scientific and technical activities	65	729	70	750	78	768	88	813	114	882
N	Administrative and support service activities	289	1,172	326	1,314	354	1,384	597	1,999	687	2,182
O	Public administration and defence; compulsory social security	3	29	3	31	3	37	3	37	4	38
P	Education	560	681	675	815	697	854	751	925	792	980
Q	Human health and social work activities	79	179	93	207	102	223	120	243	-	264
R	Arts, entertainment and recreation	87	254	103	302	122	370	136	399	136	447
S	Other service activities	4,440	11,043	5,089	12,427	5,100	12,528	5,215	12,808	5,565	13,587
T	Activities of extraterritorial organizations and bodies	5	6	5	6	4	5	4	6	4	8
U	Activities of households as employers of domestic personnel	5	8	8	13	10	14	13	16	27	43
	Unclassified/Individuals	200	645	768	1,977	1,552	3,808	2,644	5,935	9,359	17,664
	Grand Total	15,093	45,233	18,251	52,571	19,821	56,219	22,104	61,541	30,528	77,729

Compliance Statistics by Gender

Table 14 On time filing compliance by gender on selected tax types

	Income Tax		PAYE		Turnover Tax	
	Female	Male	Female	Male	Female	Male
2018	54%	53%	55%	59%	55%	55%
2019	65%	60%	60%	66%	55%	53%
2020	78%	70%	68%	69%	72%	72%
2021	64%	64%	59%	64%	60%	61%
2022	52%	57%	47%	50%	52%	52%

Table 15 Payment compliance by gender on selected tax types

Year	Income Tax		PAYE		Turnover Tax	
	Female	Male	Female	Male	Female	Male
2018	47.8%	52.1%	79.5%	75.8%	68.4%	68.3%
2019	77.5%	65.6%	73.0%	81.5%	70.1%	61.1%
2020	74.6%	86.4%	71.1%	62.3%	63.9%	57.6%
2021	81.2%	85.1%	71.3%	65.6%	65.9%	62.6%
2022	93.0%	90.0%	60.1%	58.8%	64.0%	56.9%

TOTAL REVENUE STATISTICS



TOTAL REVENUE STATISTICS

This section presents a summary of aggregate tax revenue statistics for the period 2018 to 2022. The chapter is outlined as follows:

- a. Overview of the Zambian tax system
- b. Key revenue highlights
- c. Revenue performance from headline taxes
- d. Net tax revenue by tax type
- e. Tax revenue outturn against targets
- f. Tax revenue as a percentage of GDP
- g. Tax buoyancy
- h. Domestic tax revenue contribution by economic sector
- i. Cost of collection
- j. Tax payment channels
- k. Tax refund statistics

Key Chapter Highlights

For the period 2018 to 2022, some of the key highlights were;

- a. Direct taxes remain the largest contributors to total revenues with an annual average contribution of 48.5%.
- b. The tax to GDP ratio reduced from 18.8% in 2021 to 17.8% in 2022. The period average tax to GDP ratio was 17.7%.
- c. The tax buoyancy reduced from 1.64 in 2021 to 0.55 in 2022. The period average buoyancy was 1.07.
- d. The total tax collected amounted to K89,937.4 million against a revenue target of K90,739.9 million.
- e. The primary sector was the largest contributor of domestic tax revenue with an average of 45.5%, followed by the tertiary sector with 42% and lastly, the secondary sector with 12.5%.
- f. The cost of collection increased from 1.7 percent in 2021 to 2.3 percent in 2022. The period average was 2 percent.
- g. On tax payment channels, the use of e-payments over cash or RTGS has steadily been increasing over time, with e-payments accounting for 80% of all payment channels in 2022.
- h. Total tax refunds paid increased from K12,368.4 million in 2021 to K16,378 million in 2022 of which 69 percent was paid to the mining sector.

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 16 Broad Tax Categories in Zambia

Tax Category	Legislation	Tax Types
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
		Rental Income Tax
Property Taxes	Property Transfer Tax Act, Cap 340 of the Laws of Zambia and Subsidiary Legislation ⁶	Property Transfer Tax
Value Added Tax	Value Added Tax Act, Cap 331 of the Laws of Zambia and Subsidiary Legislation ⁷	Domestic VAT
		Import VAT
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

⁶ This includes Statutory Instruments and Commissioner General's Rules.

⁷ 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 17 Net revenues from headline taxes 2018 – 2022 (K' million)

Year	Tax Revenue ⁸	Direct Taxes ⁹		Indirect Taxes ¹⁰		Trade Taxes ¹¹		Extraction Royalties ¹²	
	(A+B+C+D)	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
		(A)		(B)		(C)		(D)	
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%
2022	89,937.4	47,910.2	53.3%	25,909.9	28.8%	5,671.9	6.3%	10,445.3	11.6%

⁸ Net tax revenue excluding tourism levy, skills development levy and motor vehicle fees.

⁹ Direct taxes consist of company income tax, pay as you earn, withholding taxes, turnover tax, presumptive tax, rental income tax and property transfer taxes

¹⁰ 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

¹¹ Trade taxes consist of import duty, export duty and carbon tax

¹² Mineral royalties

Figure 2 Composition of headline taxes 2018 to 2022

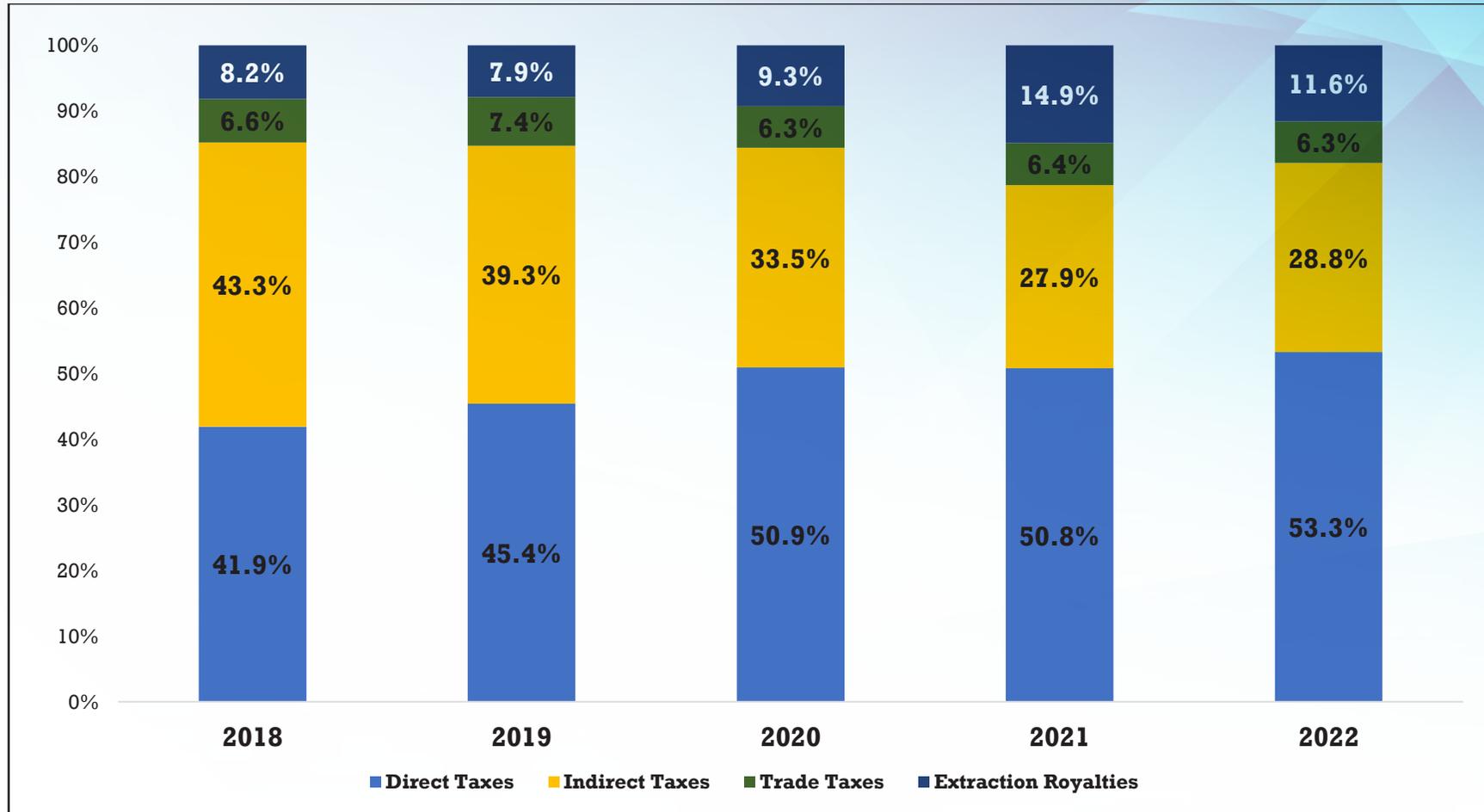


Figure 3 Net tax revenue series 2018-2022 (Nominal, K' million)

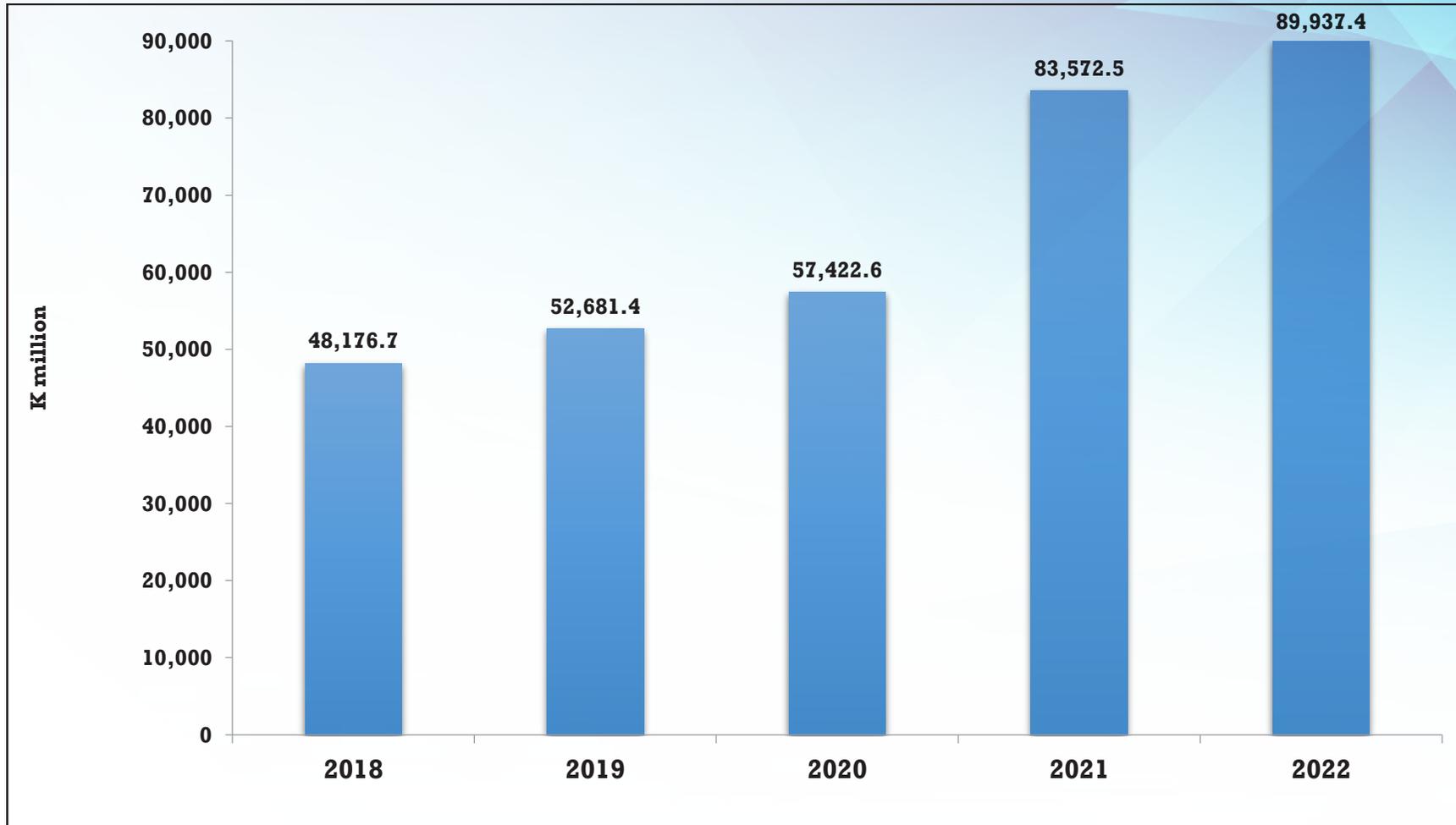


Table 18 Net tax revenue by tax type, 2018 – 2022 (K' million)

Year	2018	2019	2020	2021	2022
Tax Revenue	48,176.8	52,681.4	57,422.6	83,572.5	89,937.4
Direct Taxes	20,199.9	23,918.7	29,236.0	42,483.2	47,910.2
Company Tax	5,973.5	7,741.3	9,512.6	19,491.4	21,002.4
Pay As You Earn (PAYE)	10,426.2	11,624.5	14,229.2	14,971.7	18,101.5
Withholding Tax & Other taxes	3,800.2	4,552.8	5,494.3	8,020.1	8,552.0
Rental Income Tax	-	-	-	-	254.3
Extraction Royalty	3,936.7	4,184.8	5,348.2	12,417.3	10,445.3
Indirect Taxes	20,848.8	20,708.5	19,232.5	23,343.8	25,909.9
Excise Duties	3,390.7	3,928.8	4,593.5	4,243.8	5,094.4
Domestic VAT	6,497.1	6,050.3	3,422.8	6,540.7	5,889.7
VAT on Imports	10,854.5	10,634.2	11,108.8	12,415.6	14,690.5
Insurance Premium Levy	106.5	95.3	107.4	143.6	235.3
Trade Taxes	3,191.4	3,869.5	3,606.0	5,328.2	5,671.9
Import Tariffs	3,143.9	3,484.6	3,405.9	5,150.8	5,474.1
Export Duty	8.6	323.8	132.5	99.2	102.6
Carbon Tax	38.9	61.1	67.6	78.1	95.2
Other Revenue	0.0	0.0	0.0	0.0	0.0

Tax revenue outturn against targets

Table 19 Tax revenue performance against targets 2018 – 2022 (K' Million)

Year	Target/ Out- turn	Tax Revenue	DIRECT TAXES					Extraction Royalty	INDIRECT TAXES				TRADE TAXES			
			Total Direct Taxes	o/w Company Tax	o/w PAYE	o/w WHT Tax	Rental Income Tax		Total Indirect Taxes	o/w Excise Duties	IPL ¹³	Domestic and import VAT	Total Trade Taxes	Carbon tax	o/w Import Tariffs	o/w Export Duty
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
2022	Target	90,739.9	42,275.4	16,284.2	17,258.9	8,335.5	396.8	12,839.0	28,721.9	5,769.7	265.7	22,686.6	6,903.5	414.8	6,355.1	133.6
	Out-turn	89,937.4	47,910.2	21,002.4	18,101.5	8,552.0	254.3	10,445.3	25,909.9	5,094.4	235.3	20,580.2	5,671.9	95.2	5,474.1	102.6

¹³ Insurance Premium Levy

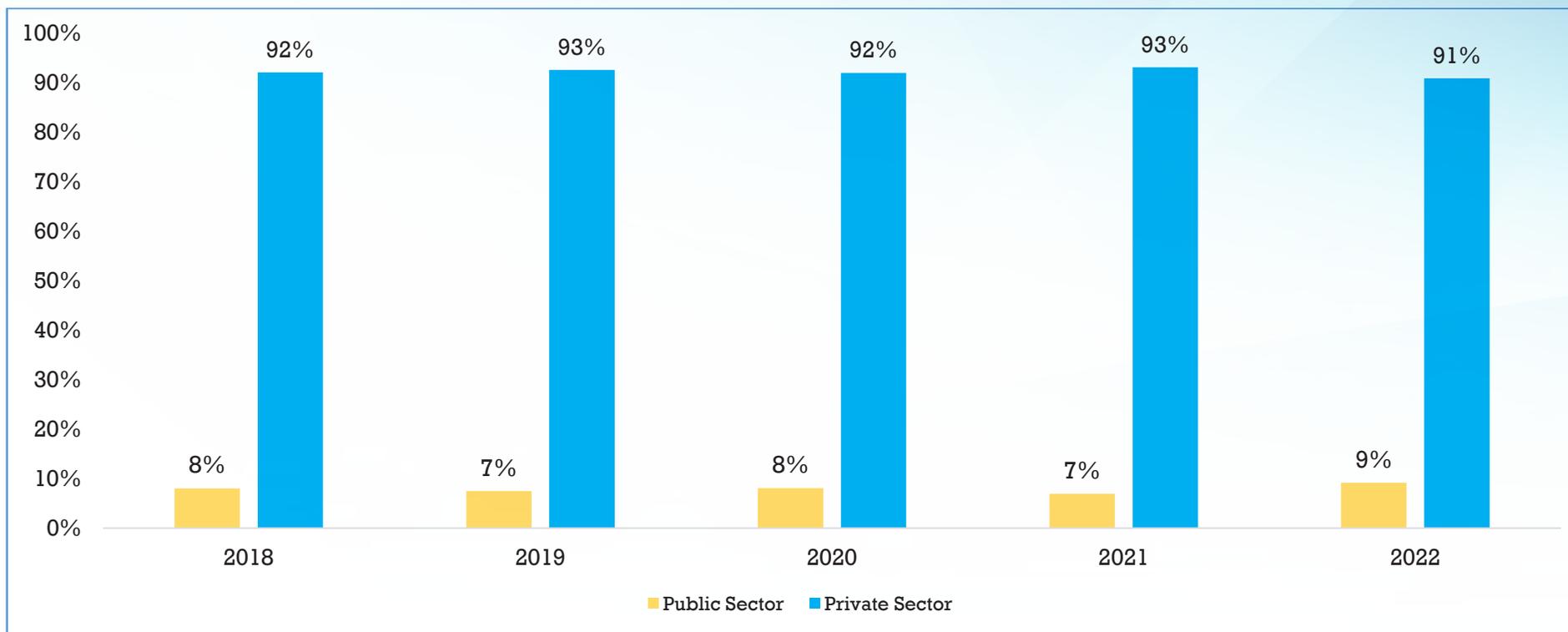
Figure 4 Tax Revenue Performance against Target, 2018 – 2022 (K' Million)



Table 20 Tax revenue by Public and Private Sectors, 2018-2022 (K' million)

Taxpayer	2018	2019	2020	2021	2022
Public sector	4,578.7	4,753.2	5,670.2	6,667.4	9,723.8
Private sector	53,250.3	59,091.5	64,873.0	89,616.2	96,900.1
Gross Tax Revenue¹⁴	57,829.0	63,844.7	70,543.2	96,283.6	106,623.9

Figure 5 Percentage distribution of Tax revenue by public and Private sectors, 2018-2022



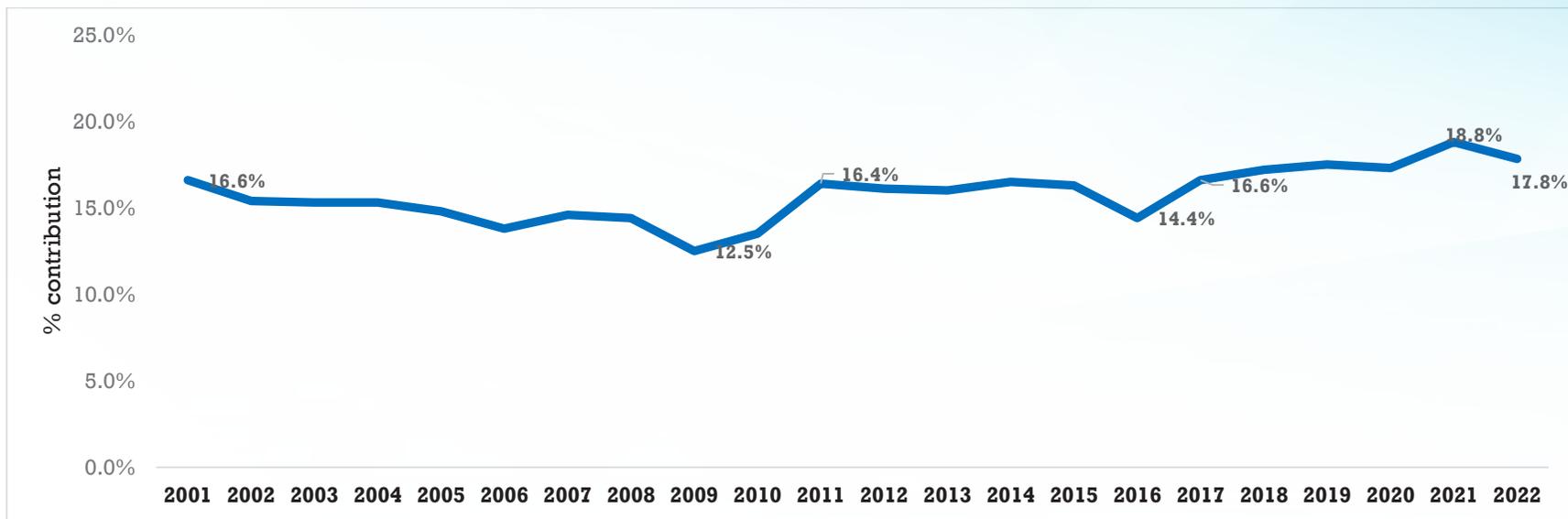
¹⁴ Gross Tax revenue is including non-tax revenue and tax revenue

Tax Revenue as a Percentage of GDP

Table 21 Tax to GDP ratio by tax type, 2018 – 2022

Year	Total revenue	Direct Taxes	Indirect Taxes	Trade Taxes	Extractive Royalties
2018	17.2%	7.2%	7.5%	1.1%	1.4%
2019	17.5%	8.0%	6.9%	1.3%	1.4%
2020	17.3%	8.8%	5.8%	1.1%	1.6%
2021	18.8%	9.6%	5.3%	1.2%	2.8%
2022 ¹⁵	17.8%	11.6%	1.8%	4.5%	2.1%

Figure 6 Tax revenue as a percentage of GDP 2001 – 2022



- GDP base year was rebased from 1994 base to 2010 base in 2014

¹⁵ The 2022 GDP figure is preliminary.

Table 22 Tax type to GDP ratio

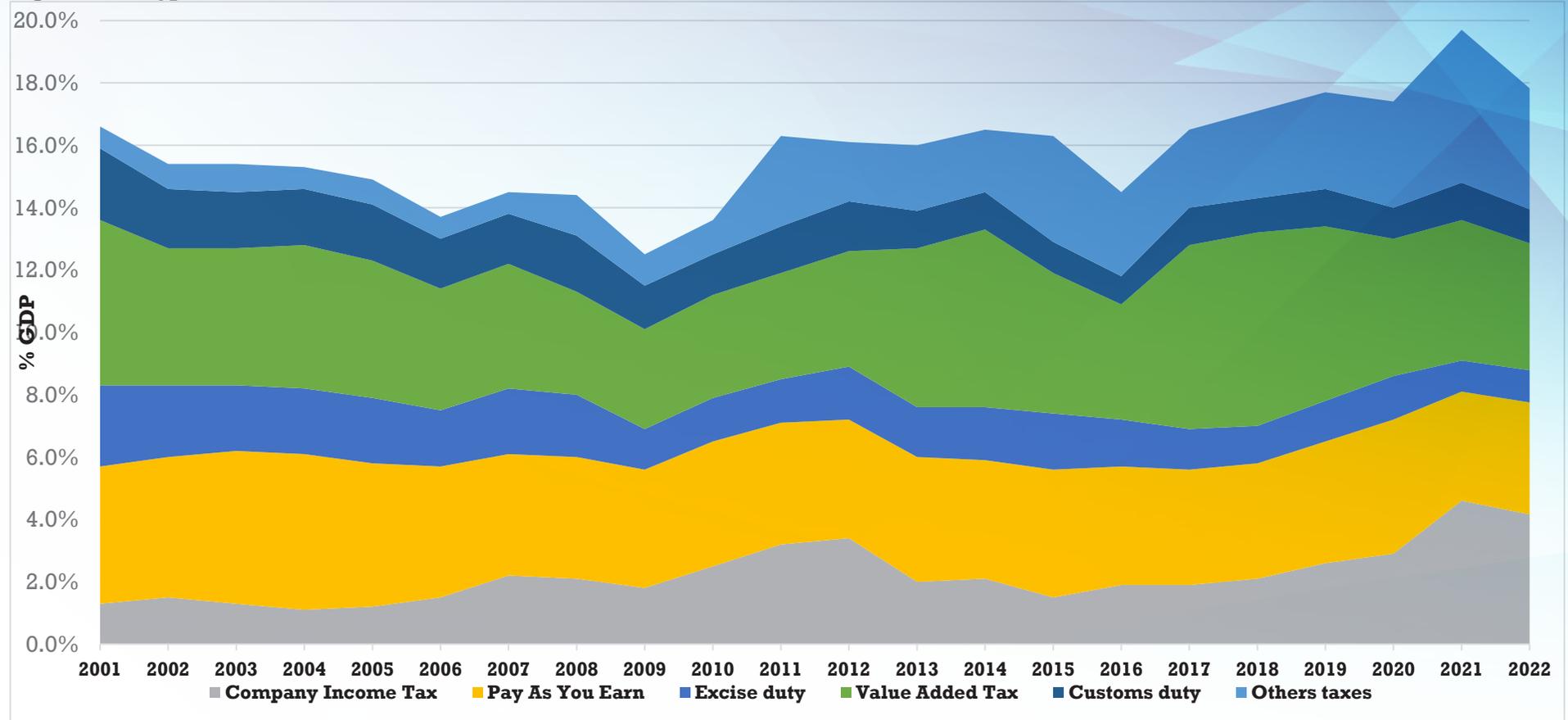
Year	Company Income Tax	Pay As You Earn	Excise duty¹⁶	Value Added Tax¹⁷	Customs duty	Others taxes¹⁸
2018	2.1%	3.7%	1.2%	6.2%	1.1%	2.8%
2019	2.6%	3.9%	1.3%	5.6%	1.2%	3.1%
2020	2.9%	4.3%	1.4%	4.4%	1.0%	3.4%
2021	4.6%	3.5%	1.0%	4.5%	1.2%	4.9%
2022	4.2%	3.6%	1.0%	4.1%	1.1%	3.9%

¹⁶ Excise duty include local and import excise duty

¹⁷ Value Added Tax consists of domestic and import VAT

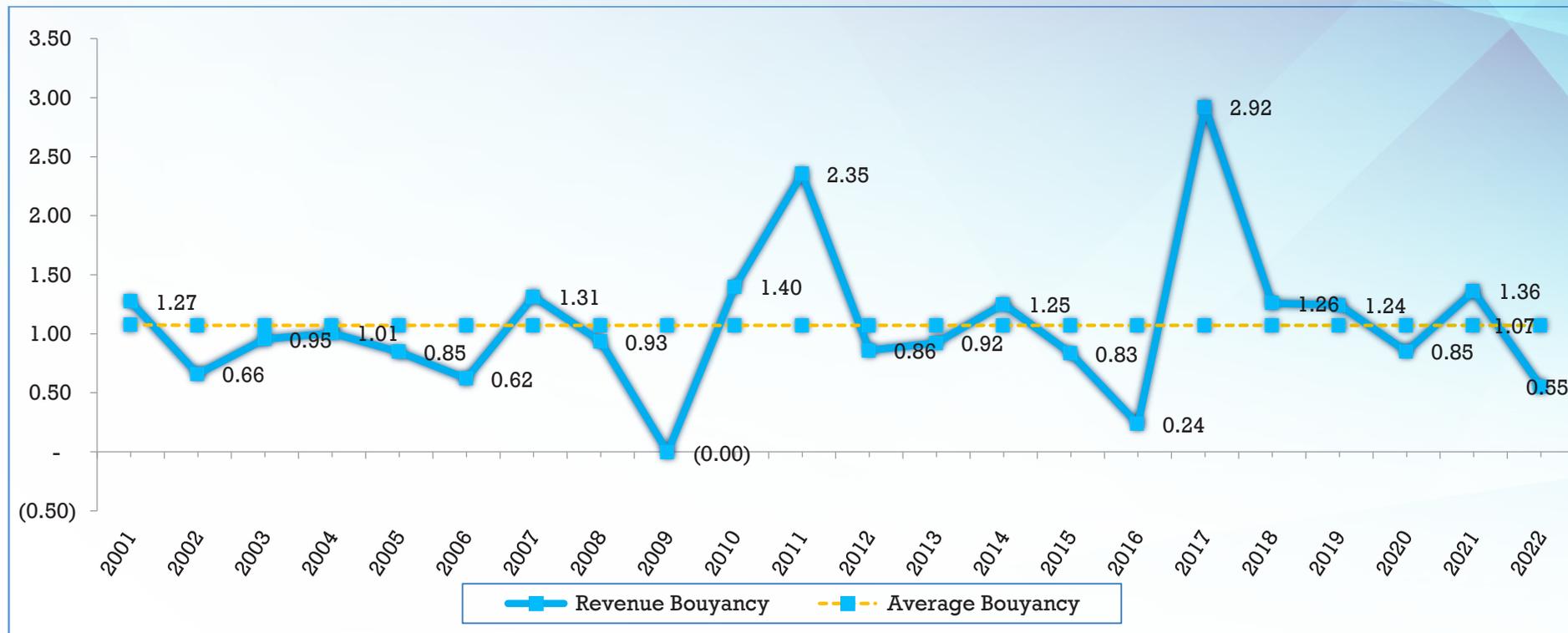
¹⁸ Other Taxes include with extraction royalties, withholding taxes, turnover tax, export duty, carbon tax and IPL

Figure 7 Tax type to GDP ratio



Tax Buoyancy

Figure 8 Tax revenue buoyancy¹⁹, 2001 – 2022



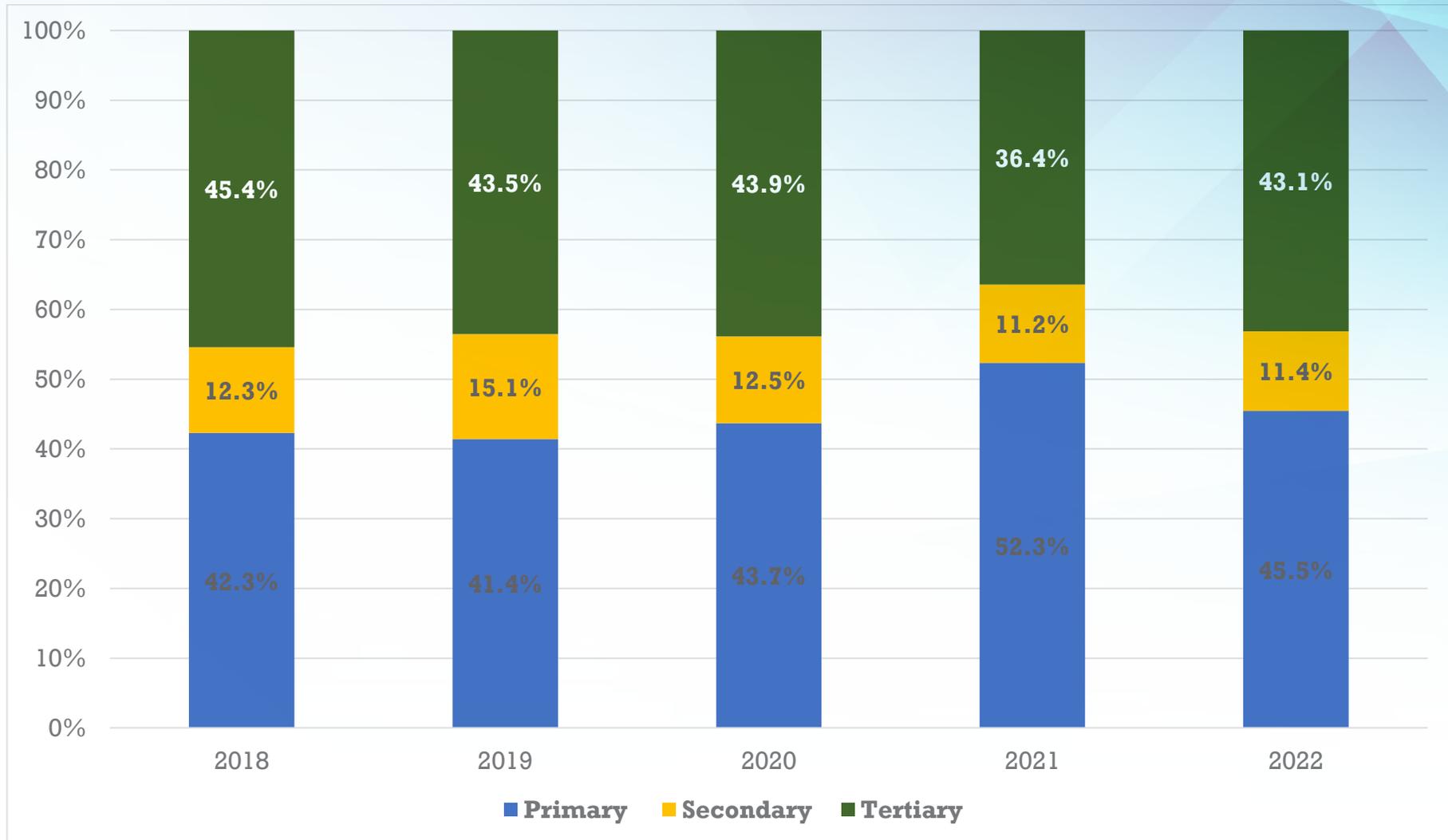
¹⁹ Tax buoyancy is an indicator to measure efficiency and responsiveness of revenue mobilization in response to growth in the Gross domestic product. A tax is said to be buoyant if the tax revenues increases more than proportionately in response to a rise in national income or output.

Domestic Tax Revenue Contributions by Economic Sectors

Table 23 Sector contribution to gross domestic collections, 2018 – 2022 (K' million)

Section	Economic Sectors	2018		2019		2020		2021		2022	
		Value	% of Revenue								
	Primary Sector										
A	Agriculture, forestry and fishing	579.9	1.4%	662.9	1.4%	790.7	1.5%	1,008.5	1.3%	1,050.8	1.3%
B	Mining and quarrying	17,401.5	40.9%	19,082.9	40.0%	22,595.6	42.2%	39,233.2	51.0%	37,140.6	44.2%
	Secondary Sector										
C	Manufacturing	2,922.6	6.9%	3,629.6	7.6%	3,778.0	7.1%	4,866.2	6.3%	6,661.3	7.9%
D	Electricity, gas, steam and air conditioning supply	1,404.8	3.3%	2,167.0	4.5%	1,818.4	3.4%	2,214.3	2.9%	1,445.4	1.7%
E	Water supply; sewerage, waste mgt	103.0	0.2%	71.2	0.1%	59.6	0.1%	129.2	0.2%	113.3	0.1%
F	Construction	809.4	1.9%	1,311.1	2.7%	1,012.4	1.9%	1,415.0	1.8%	1,379.0	1.6%
	Tertiary Sector										
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	4,924.0	11.6%	5,420.6	11.4%	4,804.5	9.0%	4,829.7	6.3%	6,325.3	7.5%
H	Transportation and storage	719.9	1.7%	782.3	1.6%	745.8	1.4%	899.0	1.2%	1,756.7	2.1%
I	Accommodation and food service activities	316.4	0.7%	391.6	0.8%	236.6	0.4%	286.5	0.4%	447.0	0.5%
J	Information and communication	1,553.5	3.7%	1,645.3	3.5%	2,158.5	4.0%	2,805.0	3.6%	3,303.5	3.9%
K	Financial and insurance activities	3,012.6	7.1%	3,281.0	6.9%	3,650.1	6.8%	4,648.5	6.0%	6,670.0	7.9%
L	Real estate activities	384.2	0.9%	440.0	0.9%	229.6	0.4%	402.0	0.5%	407.0	0.5%
M	Professional, scientific and technical activities	1,055.9	2.5%	1,095.0	2.3%	1,390.4	2.6%	1,855.5	2.4%	2,087.4	2.5%
N	Administrative and support service activities	2,050.4	4.8%	1,915.4	4.0%	2,192.9	4.1%	2,603.2	3.4%	3,409.9	4.1%
O	Public administration and defence;	2,532.0	6.0%	2,717.1	5.7%	3,847.6	7.2%	4,885.5	6.4%	6,146.9	7.3%
P	Education	1,172.5	2.8%	1,056.2	2.2%	1,828.6	3.4%	1,498.7	1.9%	1,666.3	2.0%
Q	Human health and social work activities	152.5	0.4%	186.4	0.4%	258.1	0.5%	351.6	0.5%	437.9	0.5%
R	Arts, entertainment and recreation	85.6	0.2%	133.0	0.3%	72.1	0.1%	159.5	0.2%	358.7	0.4%
S	Other service activities	1,209.0	2.8%	1,519.0	3.2%	1,774.3	3.3%	2,393.8	3.1%	2,225.4	2.6%
T	Activities of extraterritorial organizations and bodies	28.1	0.1%	33.3	0.1%	40.8	0.1%	83.2	0.1%	114.8	0.1%
U	Activities of households as employers; undifferentiated goods- and services	0.3	0.0%	0.3	0.0%	0.2	0.0%	0.3	0.0%	0.1	0.0%
	Unclassified/Individual	112.6	0.3%	142.0	0.3%	251.3	0.5%	310.4	0.4%	874.5	1.0%
	Total	42,530.9	100.0%	47,683.2	100.0%	53,535.8	100.0%	76,878.6	100.0%	84,021.8	100.0%

Figure 9 Sector Contributions to Gross Domestic Collections, 2018 – 2022

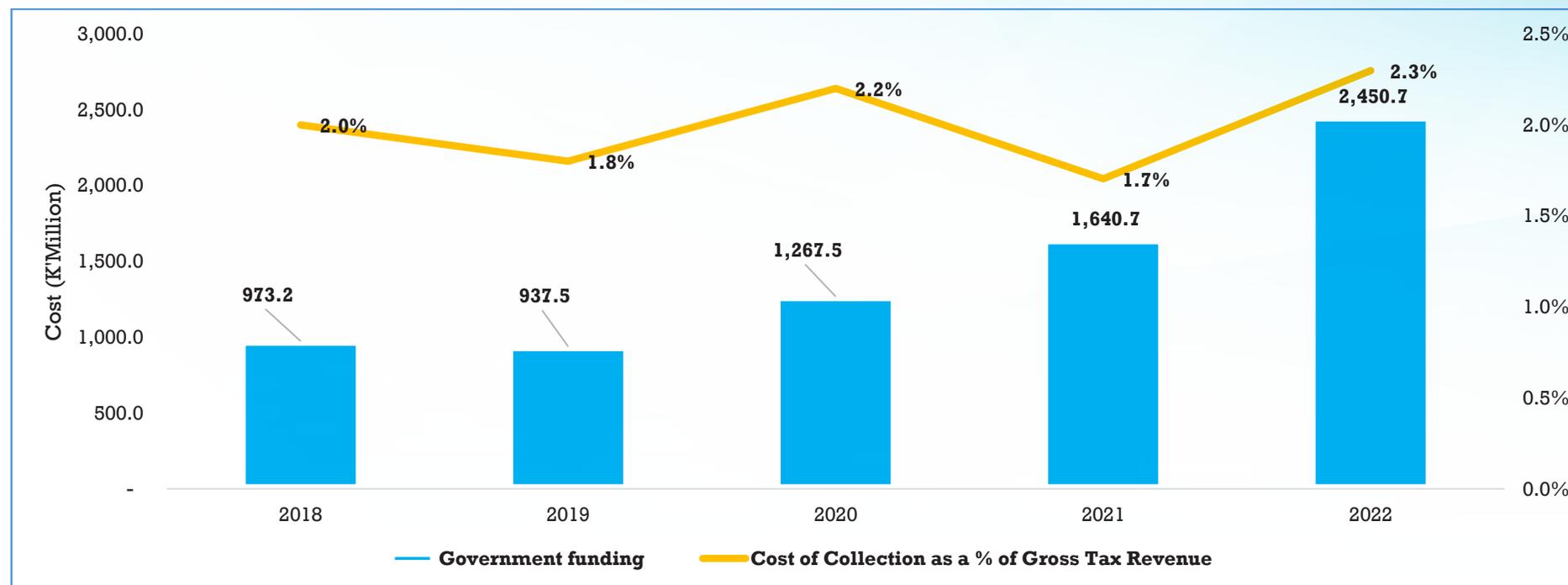


Cost of Collection

Table 24 Cost of collection 2018 – 2022 (K' Million)

	2018	2019	2020	2021	2022
Government funding	973.2	937.5	1,267.5	1,640.7	2,450.7
Gross tax revenue	48,176.7	52,681.4	57,665.1	96,283.6	106,623.9
Cost of collection as a % of gross tax revenue	2.0%	1.8%	2.2%	1.7%	2.3%

Figure 10 Cost of collection as a percentage of gross tax revenue 2018-2022

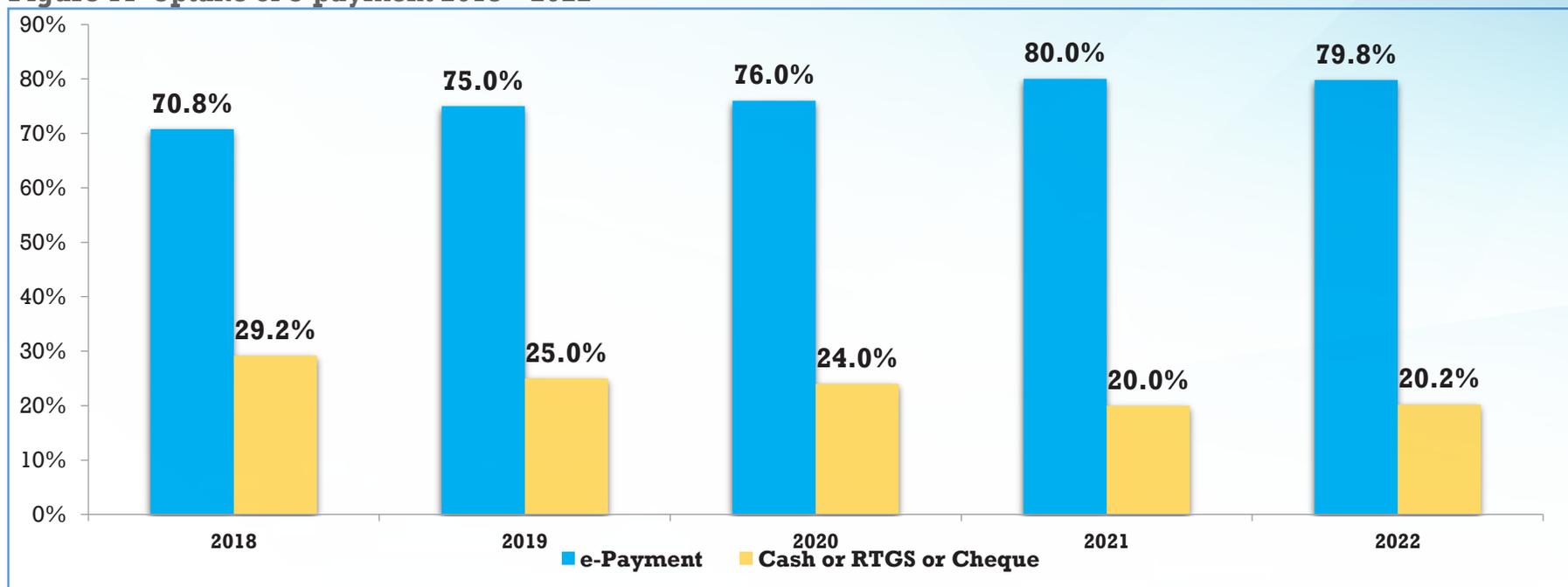


Tax payment Channels²⁰

Table 25 Uptake of e-payment 2018 – 2022

Mode of payment	2018	2019	2020	2021	2022
e-Payment	70.8%	75.0%	76.0%	80.0%	79.8%
Cash or RTGS or Cheque	29.2%	25.0%	24.0%	20.0%	20.2%

Figure 11 Uptake of e-payment 2018 – 2022



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 26 Tax refunds by tax type (K' million) 2018-2022

Year	2018	2019	2020	2021	2022
A. Direct taxes	333.5	88.2	72.4	106.1	92.8
1. Company tax	214.0	-	-	30.4	46.6
o/w Non-mining company tax	-	-	-	2.7	46.6
o/w Mining company tax	214.0	-	-	27.7	-
2. PAYE	61.6	6.2	-	50.6	43.8
3. Withholding taxes & others	57.9	82.0	72.4	25.1	1.7
4. Mineral royalty tax	-	-	-	-	0.7
B. Excise taxes	-	-	-	-	-
1. Excise duties	-	-	-	-	-
2. Fuel levy	-	-	-	-	-
C. Value added tax	8,995.4	10,512.7	12,642.6	12,238.4	16,146.2
D. Customs refund	40.7	275.2	163.1	23.9	39.0
Total refunds	9,369.6	10,876.1	12,878.1	12,368.4	16,278.0

Figure 12 Total Refund Paid Series, 2018 - 2022 (K' Millions)

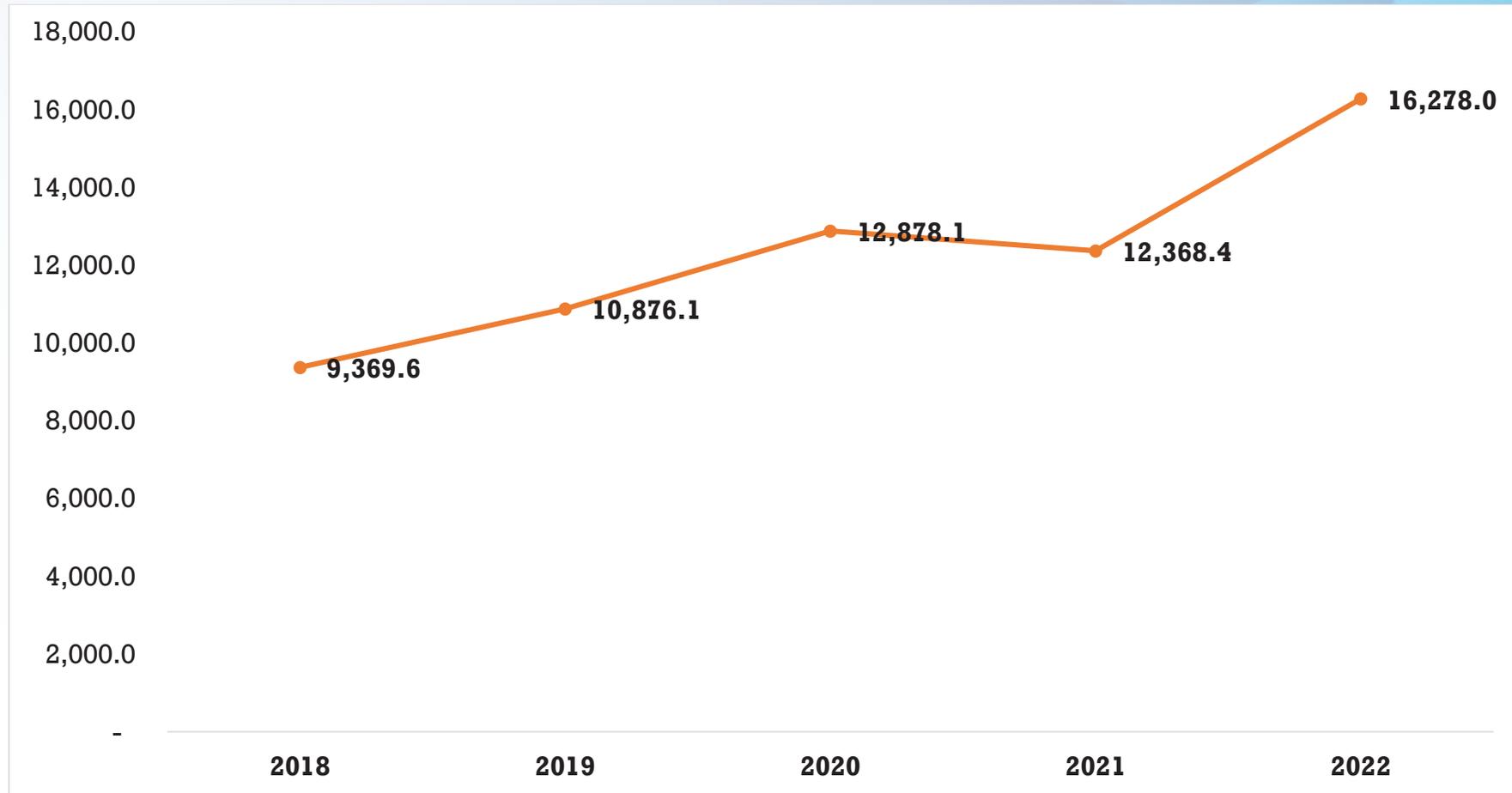


Table 27 Distribution of approved VAT refund claims pending payment (K' million)

Year	Mining	Non-Mining	Total
2013	43.6	2.2	45.9
2014	240.9	3.8	244.7
2015	132.3	2.3	134.6
2016	0.5	5.6	6.1
2017	0.5	9.4	9.8
2018	637.5	41.9	679.5
2019	1,439.0	79.7	1,518.7
2020	1,648.6	198.1	1,846.7
2021	6,610.5	676.9	7,287.5
2022	2,428.4	652.6	3,080.9
Total	13,181.8	1,672.6	14,854.4

Table 28 Paid VAT refunds by economic sector 2018-2022 (K' million)

Return Period	Economic Sector		Grand Total
	Mining	Non-Mining	
2018	6,656.6	2,338.8	8,995.4
2019	7,569.1	2,943.6	10,512.7
2020	9,608.4	3,034.2	12,642.6
2021	9,056.4	3,182.0	12,238.4
2022	11,064.4	5,081.8	16,146.2

PAYE STATISTICS



PAYE STATISTICS

This section presents PAYE revenue statistics for the period 2018 to 2022 as declared by the taxpayers. The chapter is outlined as follows;

- I. PAYE contributions by economic sector
- II. Proportion of taxpayers by PAYE tax bands
- III. Gross emoluments per tax band

Key Chapter Highlights

For the period 2018 to 2022:

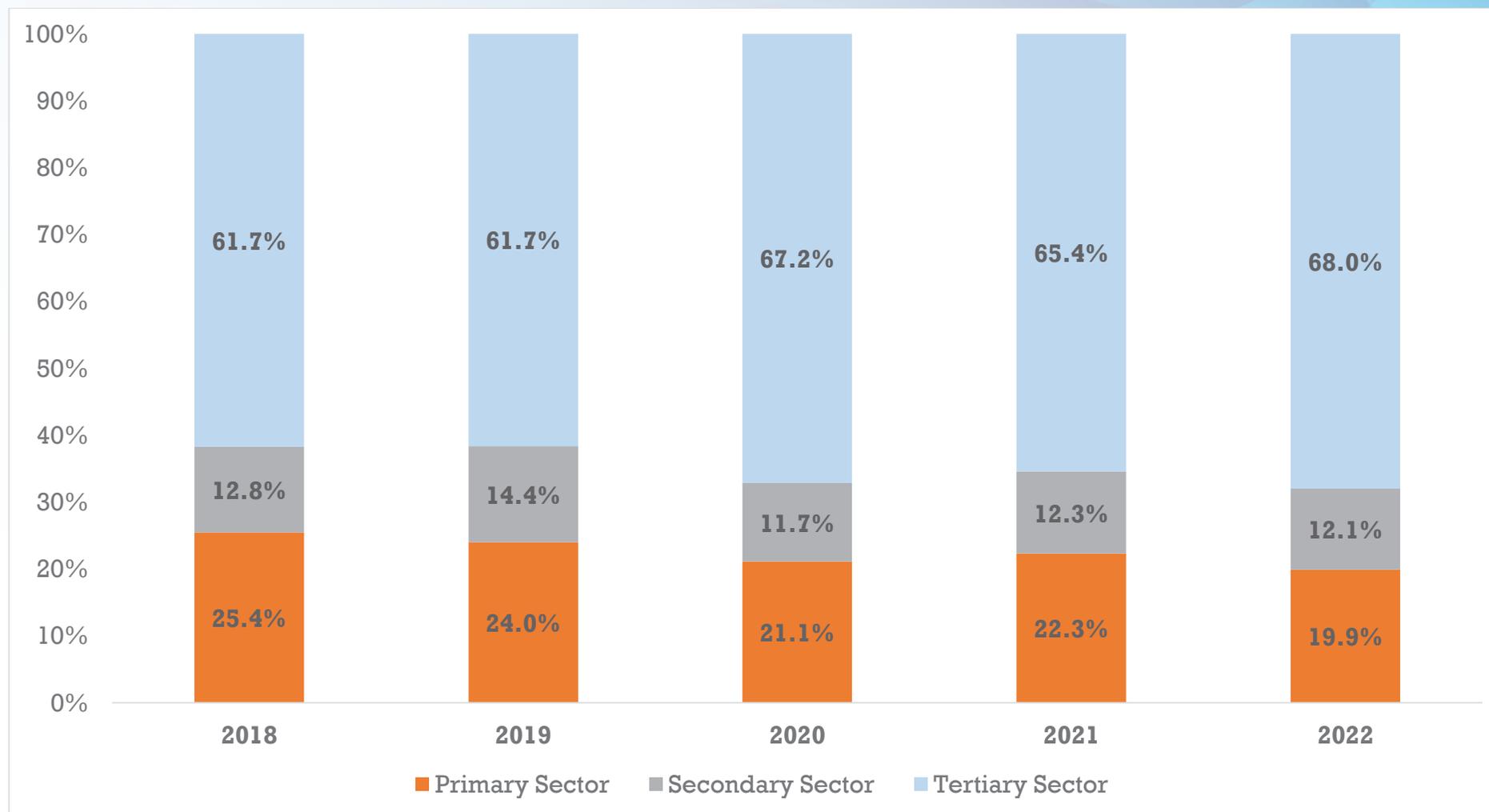
- a. The tertiary sector accounted for the largest share of collections with a period average of 68%, followed by the primary sector at 20% and secondary sector at 12%.
- b. The low income tax bracket (employees with an annual salary of K54,000 and below) accounts for the largest share of the PAYE population (59.4%).

PAYE Contributions by Economic Sector

Table 29 PAYE collections (gross) by economic sector 2018 to 2022 (K' million)

	Economic Sectors	2018		2019		2020		2021		2022	
		Gross Revenue	% of Revenue								
A	Agriculture, forestry and fishing	237.1	2.3%	299.0	2.6%	364.0	2.6%	446.2	3.0%	493.8	2.7%
B	Mining and quarrying	2,431.1	23.2%	2,490.2	21.4%	2,637.5	18.5%	2,902.3	19.3%	3,112.3	17.2%
	Secondary Sector										
C	Manufacturing	525.2	5.0%	588.3	5.1%	674.5	4.7%	778.3	5.2%	988.7	5.4%
D	Electricity, gas, steam and air conditioning supply	541.2	5.2%	792.3	6.8%	706.7	5.0%	726.7	4.8%	873.1	4.8%
E	Water supply; sewerage, waste management and remediation activities	75.4	0.7%	52.6	0.5%	53.2	0.4%	93.7	0.6%	96.7	0.5%
F	Construction	202.7	1.9%	236.9	2.0%	235.1	1.7%	243.0	1.6%	244.9	1.3%
	Tertiary Sector										
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	749.2	7.1%	937.5	8.1%	1,128.0	7.9%	1,252.7	8.3%	1,419.1	7.8%
H	Transportation and storage	277.2	2.6%	354.6	3.0%	356.4	2.5%	387.0	2.6%	436.0	2.4%
I	Accommodation and food service activities	82.2	0.8%	98.4	0.8%	72.9	0.5%	77.3	0.5%	126.3	0.7%
J	Information and communication	148.9	1.4%	148.8	1.3%	173.6	1.2%	229.4	1.5%	246.3	1.4%
K	Financial and insurance activities	936.8	8.9%	1,040.3	8.9%	1,301.4	9.1%	1,387.8	9.2%	1,765.3	9.7%
L	Real estate activities	238.6	2.3%	279.7	2.4%	56.0	0.4%	134.9	0.9%	122.8	0.7%
M	Professional, scientific and technical activities	319.6	3.0%	395.4	3.4%	587.7	4.1%	672.2	4.5%	713.3	3.9%
N	Administrative and support service activities	563.3	5.4%	673.6	5.8%	851.8	6.0%	956.9	6.4%	1,134.0	6.2%
O	Public administration and defence; compulsory social security	1,447.9	13.8%	1,438.0	12.4%	2,119.7	14.9%	1,880.8	12.5%	2,737.9	15.1%
P	Education	1,025.4	9.8%	952.3	8.2%	1,760.2	12.4%	1,416.7	9.4%	1,905.3	10.5%
Q	Human health and social work activities	122.1	1.2%	150.2	1.3%	226.9	1.6%	310.5	2.1%	420.8	2.3%
R	Arts, entertainment and recreation	21.0	0.2%	35.3	0.3%	21.8	0.2%	26.4	0.2%	51.7	0.3%
S	Other service activities	482.6	4.6%	568.7	4.9%	767.9	5.4%	951.2	6.3%	1,042.2	5.7%
T	Activities of extraterritorial organizations and bodies	17.1	0.2%	21.7	0.2%	29.6	0.2%	27.5	0.2%	34.4	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%
	Unclassified/Individual	43.3	0.4%	76.9	0.7%	104.1	0.7%	120.7	0.8%	180.5	1.0%
	Total	10,487.8	100.0%	11,630.7	100.0%	14,229.2	100.0%	15,022.2	100.0%	18,145.3	100.0%

Figure 13 Percentage contribution of PAYE by economic sector, 2018 – 2022



Proportion of employees by PAYE tax bands

Table 30 Percentage of employees by PAYE Tax Band 2018 – 2022

Income Tax Band²¹	2018	2019	2020	2021	2022
K39,600.00 and below	68.5%	66.0%	66.2%		
K39,600.01 - K49,200.00	3.7%	4.4%	5.1%		
K49,200.01 - K74,400.00	6.3%	6.9%	6.6%		
K74,400.01 and above	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%	
K54,000 and Below					59.4%
K54,000 - K57,600					1.8%
K57,600 - K82,800					8.9%
K82,800 and above					29.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

²¹ Annual income tax bands

Gross emoluments per tax band

Table 31 Gross emoluments per tax band (K' million)

Income Tax Band	2018	2019	2020	2021	2022
K39,600.00 and Below	5,320.7	5,647.0	5,117.1		
K39,600.01 - K49,200.00	1,182.2	1,370.4	1,608.5		
K49,200.01 - K74,400.00	2,598.4	2,759.5	2,819.2		
K74,400.01 and above	43,689.1	43,876.5	56,049.9		
K48,000.00 and Below				6,845.2	
K48,000.01-K57,600.00				1,409.0	
K57,600.01-K82,800				3,025.2	
K82,800.01 and above				55,032.9	
K54,000 and Below					8,363.6
K54,000 - K57,600					585.6
K57,600 - K82,800					3,396.7
K82,800 and above					61,535.9
TOTAL	52,790.4	53,653.3	65,594.7	66,312.3	73,881.8

COMPANY INCOME TAX STATISTICS



COMPANY INCOME TAX STATISTICS

This section presents company income tax revenue statistics for the period 2018 to 2022 by economic sector.

Key Chapter Highlights

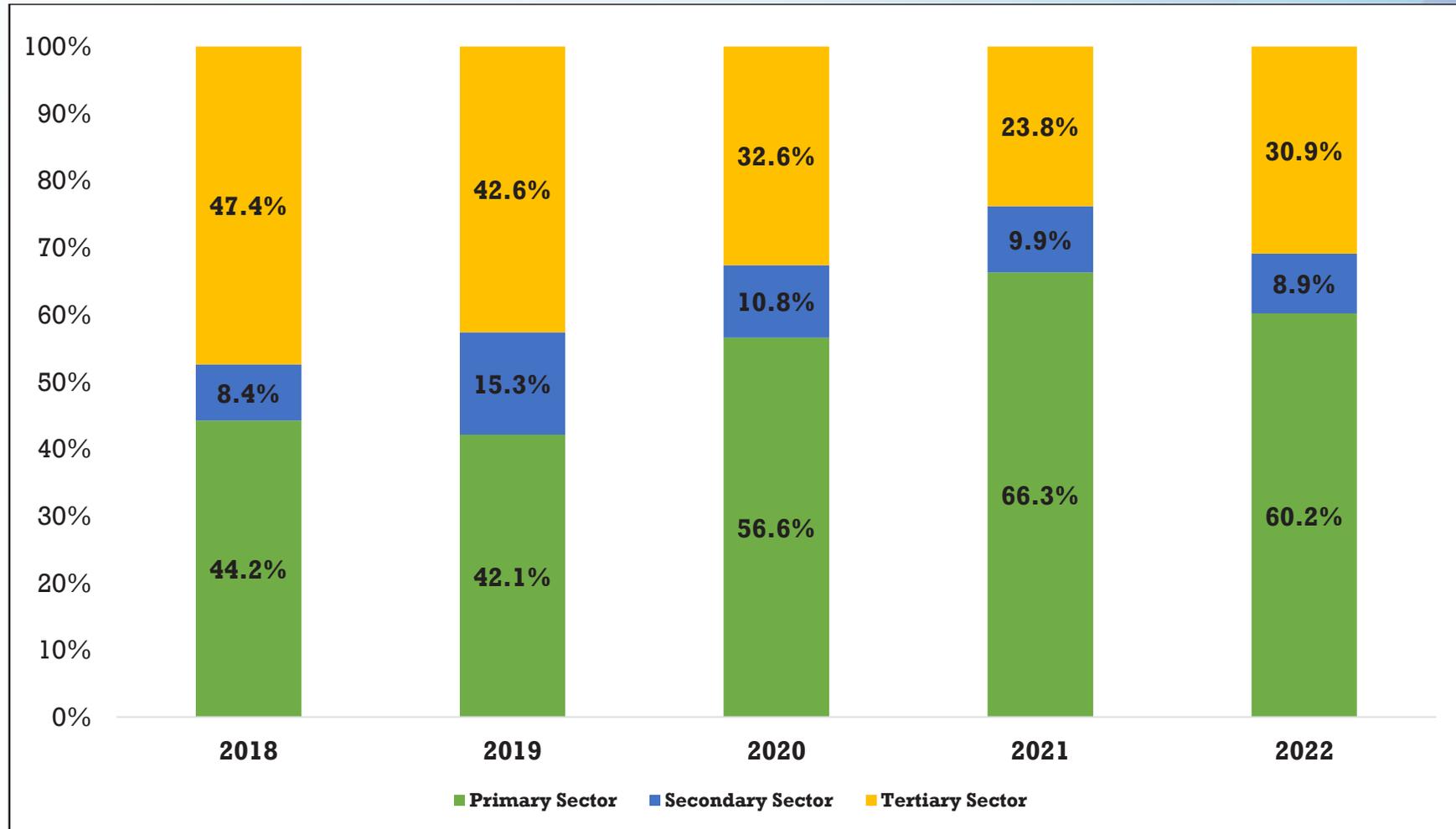
- a. Income taxes accounted for the largest share of total tax revenues with an annual average share of 53%.
- b. The mining and quarrying sector was the largest contributor to CIT collections, accounting for an annual average of 58%.

CIT collection by economic sector

Table 32 CIT collections (gross) by economic sector, 2018 -2022 (K' million)

Section	Economic Sector	2018		2019		2020		2021		2022	
		Gross Revenue	% of Revenue	Gross Revenue	% of Revenue	Gross Revenue	% of Revenue	Gross Revenue	% of Revenue	Gross Revenue	% of Revenue
A	Agriculture, forestry and fishing	102.6	1.7%	110.5	1.4%	148.5	1.6%	235.0	1.2%	462.7	2.2%
B	Mining and quarrying	2,645.7	42.8%	3,147.0	40.7%	5,246.4	55.2%	12,685.0	65.0%	12,211.4	58.0%
	Secondary Sector										
C	Manufacturing	285.2	4.6%	569.9	7.4%	474.9	5.0%	733.1	3.8%	782.9	3.7%
D	Electricity, gas, steam and air conditioning supply	101.9	1.6%	354.3	4.6%	286.4	3.0%	703.8	3.6%	729.1	3.5%
E	Water supply; sewerage, waste mgt	1.4	0.0%	2.8	0.0%	1.8	0.0%	29.2	0.1%	3.5	0.0%
F	Construction	134.0	2.2%	254.7	3.3%	262.0	2.8%	462.3	2.4%	355.3	1.7%
	Tertiary Sector										
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	592.4	9.6%	946.3	12.2%	760.4	8.0%	1,149.3	5.9%	1,347.2	6.4%
H	Transportation and storage	164.6	2.7%	147.2	1.9%	110.9	1.2%	163.6	0.8%	158.2	0.8%
I	Accommodation and food services	35.4	0.6%	74.7	1.0%	36.9	0.4%	26.4	0.1%	32.1	0.2%
J	Information and communication	220.2	3.6%	226.7	2.9%	299.9	3.2%	294.5	1.5%	504.3	2.4%
K	Financial and insurance activities	1,096.7	17.7%	1,077.7	13.9%	1,039.2	10.9%	1,609.8	8.2%	2,651.2	12.6%
L	Real estate activities	17.0	0.3%	26.0	0.3%	22.8	0.2%	38.4	0.2%	82.3	0.4%
M	Professional, scientific and technical activities	126.9	2.1%	152.3	2.0%	179.1	1.9%	423.2	2.2%	624.0	3.0%
N	Administrative and support service activities	492.6	8.0%	419.8	5.4%	302.4	3.2%	521.9	2.7%	624.0	3.0%
O	Public administration and defence; compulsory social security	0.7	0.0%	0.1	0.0%	-	0.0%	0.1	0.0%	0.6	0.0%
P	Education	60.0	1.0%	42.1	0.5%	46.1	0.5%	46.9	0.2%	49.4	0.2%
Q	Human health and social work activities	5.1	0.1%	7.0	0.1%	6.6	0.1%	9.0	0.0%	29.7	0.1%
R	Arts, entertainment and recreation	7.9	0.1%	21.5	0.3%	6.5	0.1%	2.3	0.0%	4.0	0.0%
S	Other service activities	97.0	1.6%	160.4	2.1%	277.9	2.9%	368.8	1.9%	372.5	1.8%
T	Activities of extraterritorial organizations and bodies	-	0.0%	0.1	0.0%	0.1	0.0%	-	0.0%	-	0.0%
U	Activities of households as employers; undifferentiated goods and services	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
	Unclassified/Individual	0.1	0.0%	0.2	0.0%	4.0	0.0%	17.0	0.1%	24.6	0.1%
	Total	6,187.5	100.0%	7,741.3	100.0%	9,512.6	100.0%	19,521.8	100.0%	21,049.0	100.0%

Figure 14 Company Income Tax Revenue by economic sector, 2018 – 2022



INDIRECT TAX STATISTICS



INDIRECT TAX STATISTICS

This section presents statistics on indirect taxes for the period 2018 to 2022. The chapter is outlined as follows:

- I. Domestic gross VAT collections by economic sector
- II. Import VAT collections by economic sector
- III. Local excise duty collections by economic sector
- IV. Import excise duty by economic sector

Key Chapter Highlights

- a. Gross domestic VAT collections increased from K18,778.80 million in 2021 to K22,035.90 million in 2022.
- b. In 2022, mining and quarrying sector maintained its position as the largest contributor to domestic VAT collections with 43.9 percent of gross domestic VAT revenue.
- c. In 2022, the manufacturing sector was the largest contributor to local excise duty collections accounting for 38.8 percent of local excise duty revenue.
- d. In 2022, the wholesale and retail trade sector was the largest contributor to import excise duty collections accounting for 50 percent of import excise duty revenue.

Table 33 Domestic VAT revenue collection (Gross) by economic sector, 2018 – 2022 (K' million)

Section	Economic Sector	2018		2019		2020		2021		2022	
	Primary Sector	Gross Revenue	% of Revenue								
A	Agriculture, forestry and fishing	116.1	0.7%	147.3	0.9%	145.6	0.9%	182.0	1.0%	229.6	1.0%
B	Mining and quarrying	7,768.3	50.1%	8,466.5	51.1%	8,234.5	51.3%	9,711.6	51.7%	9,665.6	43.9%
	Secondary Sector										
C	Manufacturing	1,371.7	8.9%	1,386.2	8.4%	1,634.8	10.2%	2,039.4	10.9%	2,686.4	12.2%
D	Electricity, gas, steam and air conditioning supply	598.5	3.9%	867.4	5.2%	382.7	2.4%	271.5	1.4%	861.8	3.9%
E	Water supply; sewerage, waste management and remediation activities	20.3	0.1%	12.7	0.1%	2.7	0.0%	5.2	0.0%	3.7	0.0%
F	Construction	353.5	2.3%	658.1	4.0%	356.7	2.2%	439.1	2.3%	682.4	3.1%
	Tertiary Sector										
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	2,266.1	14.6%	2,108.3	12.7%	1,918.0	11.9%	1,714.6	9.1%	2,969.8	13.5%
H	Transportation and storage	208.3	1.3%	202.3	1.2%	201.1	1.3%	267.4	1.4%	341.3	1.5%
I	Accommodation and food service activities	151.1	1.0%	164.2	1.0%	82.0	0.5%	128.4	0.7%	208.0	0.9%
J	Information and communication	391.9	2.5%	432.0	2.6%	605.8	3.8%	1,009.3	5.4%	1,062.7	4.8%
K	Financial and insurance activities	322.5	2.1%	357.8	2.2%	472.7	2.9%	606.0	3.2%	508.8	2.3%
L	Real estate activities	78.0	0.5%	78.5	0.5%	79.1	0.5%	179.1	1.0%	126.0	0.6%
M	Professional, scientific and technical activities	502.8	3.2%	435.8	2.6%	467.1	2.9%	502.5	2.7%	533.9	2.4%
N	Administrative and support service activities	806.2	5.2%	631.1	3.8%	864.7	5.4%	768.6	4.1%	1,276.9	5.8%
O	Public administration and defence	44.5	0.3%	53.5	0.3%	77.7	0.5%	240.2	1.3%	118.0	0.5%
P	Education	1.4	0.0%	1.0	0.0%	10.2	0.1%	11.8	0.1%	17.0	0.1%
Q	Human health and social work activities	4.3	0.0%	5.4	0.0%	5.5	0.0%	5.2	0.0%	4.4	0.0%
R	Arts, entertainment and recreation	44.3	0.3%	54.4	0.3%	13.5	0.1%	26.6	0.1%	57.1	0.3%
S	Other service activities	435.6	2.8%	491.8	3.0%	499.2	3.1%	609.5	3.2%	612.0	2.8%
T	Activities of extraterritorial organizations and bodies	6.7	0.0%	7.6	0.0%	7.9	0.0%	51.6	0.3%	21.2	0.1%
U	Activities of households as employers; undifferentiated goods- and services	0.1	0.0%	0.1	0.0%	0.1	0.0%	0.2	0.0%	0.1	0.0%
	Unclassified/Individual	0.6	0.0%	1.0	0.0%	3.7	0.0%	9.1	0.0%	21.2	0.1%
	Total	15,492.6	100.0%	16,563.0	100.0%	16,065.4	100.0%	18,778.8	100.0%	22,035.9	100.0%

Figure 15 Domestic Value Added Tax collections (Gross) by economic sector, 2018 – 2022

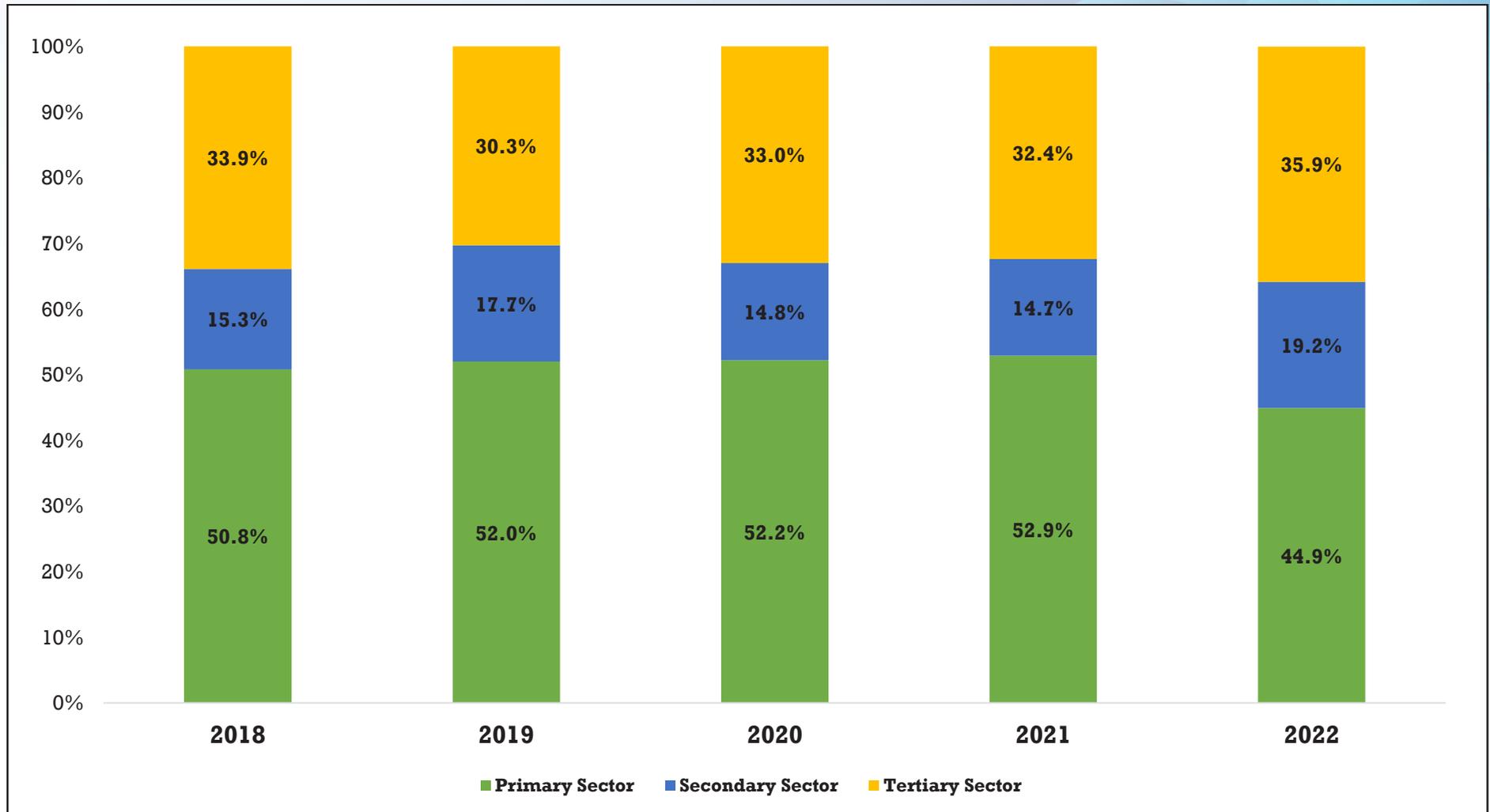


Table 34 Import VAT collections by economic sector

Section	Economic Sector	2018	2019	2020	2021	2022
	Primary Sector	45				
A	Agriculture, forestry and fishing	110.9	135.1	149.4	212.1	202.4
B	Mining and quarrying	3,370.8	2,077.7	1,446.5	2,535.7	2,731.5
	Secondary Sector					
C	Manufacturing	1,513.7	1,831.2	2,135.5	3,294.9	3,386.8
D	Electricity, gas, steam and air conditioning supply	70.4	64.9	105.7	142.7	199.6
E	Water supply; sewerage, waste management and remediation activities	5.5	3.4	2.5	4.0	7.8
F	Construction	246.8	213.1	267.1	293.5	316.0
	Tertiary Sector					
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	3,518.6	4,022.9	5,257.6	4,136.9	5,720.1
H	Transportation and storage	204.4	1,278.7	618.6	340.3	360.6
I	Accommodation and food service activities	17.9	25.1	36.4	23.2	36.0
J	Information and communication	174.9	129.7	155.7	136.5	214.0
K	Financial and insurance activities	37.5	35.5	49.2	65.9	51.3
L	Real estate activities	14.1	22.0	23.7	21.1	18.1
M	Professional, scientific and technical activities	198.3	212.5	255.5	376.4	340.3
N	Administrative and support service activities	917.5	193.1	188.8	240.9	300.1
O	Public administration and defence; compulsory social security	0.4	1.0	0.9	1.2	2.0
P	Education	7.7	12.5	10.1	9.7	9.1
Q	Human health and social work activities	3.9	3.8	3.6	6.5	10.5
R	Arts, entertainment and recreation	6.3	5.5	3.2	4.4	7.3
S	Other service activities	336.1	275.2	294.4	412.3	480.6
T	Activities of extraterritorial organizations and bodies	1.0	2.1	2.2	2.4	12.2
U	Activities of households as employers; undifferentiated goods- and services	0.2	0.2	0.1	0.2	0.4
	Unclassified/Individual	97.9	89.0	101.9	154.7	283.9
	Total	10,854.5	10,634.2	11,108.8	12,415.6	14,690.5

Table 35 Local Excise Duty Revenue collection by economic sector

Section	Economic Sector	46	2018	2019	2020	2021	2022
	Primary Sector						
A	Agriculture, forestry and fishing		-	0.1	0.1	0.1	0.0
B	Mining and quarrying		147.2	182.2	178.3	204.9	185.0
	Secondary Sector						
C	Manufacturing		551.2	662.4	731.9	940.9	1,180.0
D	Electricity, gas, steam and air conditioning supply		106.7	108.6	317.4	427.8	358.1
E	Water supply; sewerage, waste management and remediation activities		-	0.0	-	-	-
F	Construction		18.4	24.4	29.9	32.9	24.1
	Tertiary Sector						
G	Wholesale and retail trade; repair of motor vehicles and motorcycles		843.2	871.5	378.2	36.5	33.0
H	Transportation and storage		8.9	4.4	6.9	2.4	3.6
I	Accommodation and food service activities		-	0.1	0.0	0.1	0.3
J	Information and communication		572.4	678.7	786.7	968.3	1,102.4
K	Financial and insurance activities		9.3	78.1	77.4	88.3	145.6
L	Real estate activities		0.0	-	-	-	-
M	Professional, scientific and technical activities		0.3	-	-	0.0	-
N	Administrative and support service activities		10.4	10.5	17.5	6.3	5.3
O	Public administration and defence; compulsory social security		-	-	-	-	-
P	Education		-	0.0	-	-	-
Q	Human health and social work activities		-	0.0	0.0	0.0	0.0
R	Arts, entertainment and recreation		-	0.1	0.0	-	0.0
S	Other service activities		4.7	5.5	2.9	2.0	3.3
T	Activities of extraterritorial organizations and bodies						
U	Activities of households as employers; undifferentiated goods- and services- producing activities of households for own use		-	-	-	-	-
	Unclassified/Individual		-	-	-	-	-
	Total		2,272.7	2,626.6	2,527.3	2,710.5	3,040.8

Table 36 Import excise duty by economic sector 2018-2022 (K'million)

Section	Economic Sector	2018	2019	2020	2021	2022
	Primary Sector					
A	Agriculture, forestry and fishing	4.9	6.2	6.1	10.3	12.9
B	Mining and quarrying	15.1	6.1	11.7	9.2	14.7
	Secondary Sector					
C	Manufacturing	87.5	220.6	227.3	334.4	294.7
D	Electricity, gas, steam and air conditioning supply	0.4	0.6	11.6	19.7	14.9
E	Water supply; sewerage, waste management and remediation activities	0.1	0.1	0.1	0.3	0.1
F	Construction	6.4	4.4	5.1	6.8	8.5
	Tertiary Sector					
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	294.8	351.1	698.6	714.6	825.0
H	Transportation and storage	21.1	20.7	18.2	35.7	52.9
I	Accommodation and food service activities	3.2	2.7	3.5	3.8	5.5
J	Information and communication	0.7	0.5	0.5	1.2	1.2
K	Financial and insurance activities	22.2	14.1	21.5	14.3	19.9
L	Real estate activities	1.8	2.0	2.0	2.8	2.8
M	Professional, scientific and technical activities	12.7	15.2	29.2	31.1	22.2
N	Administrative and support service activities	19.8	8.9	13.2	19.4	26.0
O	Public administration and defence; compulsory social security	0.1	0.0	0.1	0.1	0.1
P	Education	0.8	0.6	1.0	1.8	1.1
Q	Human health and social work activities	0.3	0.5	1.1	1.0	1.2
R	Arts, entertainment and recreation	1.2	0.6	0.3	0.4	0.6
S	Other service activities	65.7	52.6	43.9	68.6	115.7
T	Activities of extraterritorial organizations and bodies	0.0	0.1	0.0	0.1	0.9
U	Activities of households as employers; undifferentiated goods- and services- producing activities of households for own use	0.0	0.2	0.1	0.0	0.1
	Unclassified/Individual	92.0	81.6	69.8	136.7	213.6
	Total	650.8	789.3	1,164.9	1,412.3	1,634.5

ENVIRONMENTAL TAX STATISTICS



Environmental taxes are levied on physical items and certain activities that are considered to harm the environment. The most common classification of goods (products) that environmental taxes cover includes fossil mineral resources, either in their natural form or after they have been processed and converted into an energy by-product. These taxes fulfill the dual objective of raising revenues while encouraging sustainable economic growth that lives up to the international commitments assumed by countries under such agreements as the Addis Ababa Action Agenda, the 2030 Agenda for Sustainable Development, and the Paris Agreement.

In Zambia, the taxes directly related to environmental taxes are; tax on carbon emissions²², and excise duty on pollutants such as plastic bags. Additionally, administered taxes such as Customs Duty, Excise Duty, and VAT offer relief as prescribed in the statutes and other legislation for energy-saving related appliances, machinery and equipment. Environmentally beneficial or net zero goods and services (such as solar panels) are zero-rated or VAT exempt while goods and services that are detrimental to the environment (such as fossil fuel generators) are standard-rated.

Table 37 Revenue from environmental taxes (K' million)

Year	Motor vehicle age surtax	Carbon emission surtax	Excise Duty on plastics	Excise Duty on cement	Excise Duty hydro-carbon oils	Total
2018	60.3	38.9	9.1	77.7	361.0	547.0
2019	54.4	61.1	14.6	101.8	495.7	727.5
2020	41.6	67.6	17.2	78.0	521.6	726.0
2021	67.0	78.1	23.9	71.2	299.9	540.1
2022	97.3	95.2	24.9	60.5	430.8	708.6

²² A carbon emission surtax payable on a motor vehicle; on importation; in transit through Zambia; on temporary importation; and annually (excluding ambulances, prison vans and vehicles propelled by non-pollutant energy sources)

CUSTOMS STATISTICS



This chapter presents the summary of customs statistics for the period 2018 to 2022. The chapter is outlined as follows:

- I. Number and value of import and export declarations
- II. Value for duty purposes from taxable and non-taxable transactions
- III. Value of imports and exports by HS section
- IV. Value of imports and exports by sector
- V. Value of imports and exports by partner country
- VI. Exports/Imports by point of Exit/Entry

Key Chapter Highlights

For the period 2018 to 2022, some of the key highlights were:

- a. Mineral products accounted for the largest share of imports by value.
- b. Base metals and Articles of base metal accounted for the largest share of exported goods by value.
- c. Wholesale and retail trade sector accounted for the largest share of imports by value.
- d. Mining and quarrying sector accounted for the largest share of exports by value.
- e. South Africa was the biggest trade partner by value of imports, while Switzerland was the biggest trade partner by value of exports.
- f. Nakonde/Tunduma one stop border post recorded the highest exports and imports by value at 33% and 26% respectively.

Value of Imports and Exports

Table 38 Number and value of imports and exports 2018 – 2022 (K' million)

Year	Imports ²³			Exports ²⁴		
	No. of Importers	No. of Entries	Value of Imports	No. of Exporters	No. of Entries	Value of Exports
2018	22,020	296,108	100,594.4	1,960	147,420	93,709.3
2019	23,912	269,926	108,608.4	2,327	151,007	95,522.7
2020	19,806	269,196	117,310.8	2,387	207,296	231,040.6
2021	27,694	304,643	167,026.8	2,700	232,721	367,479.8
2022	37,822	356,158	177,795.6	2,831	250,432	368,921.5

Table 39 Value for duty purposes (VDP) from taxable and non-taxable transactions 2018- 2022 (K' Million)

VDP Type	2018	2019	2020	2021	2022
Non-Taxable	149,942.0	174,663.0	318,362.1	545,358.1	524,321.7
Taxable	16,801.4	18,776.8	20,150.4	31,413.8	34,483.5
Total	166,743.4	193,439.8	338,512.5	576,771.9	558,805.2

²³ Imports include final importations and re-importations (Import values are based on CIF)

²⁴ Final exports only (Export values are based on FOB)

Imports by HS Section

Table 40 Value of imports by HS section 2018 – 2022 (K' Million)

Section	SECTION DESCRIPTION	2018	2019	2020	2021	2022
I	Live animals; animal products	1,702.9	2,118.6	2,324.1	3,527.2	3,367.3
II	Vegetable products	835.3	1,086.7	1,520.2	1,724.6	1,442.3
III	Animal or Vegetable Fats and Oils and Their Cleavage products; Prepared Edible Fats; Animal or Vegetable Waxes	791.1	1,257.5	1,902.4	3,487.8	2,792.5
IV	Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes	2,142.2	2,532.8	2,962.6	4,273.8	4,365.3
V	Mineral products	26,489.4	20,513.1	28,737.6	45,307.1	51,213.0
VI	Products of The Chemical or Allied Industries	17,283.3	14,643.0	21,737.4	28,702.3	31,775.1
VII	Plastics and Articles Thereof; Rubber and Articles thereof	4,942.1	5,802.7	7,345.6	11,380.8	12,348.4
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)	46.1	55.6	46.7	84.3	84.9
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	254.7	285.1	269.2	366.1	361.7
X	Pulp of Wood or Of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof	1,466.0	2,969.0	1,856.0	2,558.0	2,799.2
XI	Textiles and textile articles	1,506.7	2,293.3	3,569.9	4,158.9	3,567.2
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	371.4	395.1	370.8	540.4	573.3
XIII	Articles of Stone, Plaster, Cement, Asbestos, Mica Or similar Materials; Ceramic Products; Glass and Glassware	1,253.7	1,451.5	1,145.6	1,523.5	1,573.9
XIV	Natural or Cultured Pearls, Precious or Semi-Precious stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof; Imitation Jewellery; Coin	90.9	154.8	32.8	103.9	73.7
XV	Base metals and articles of base metal	7,988.7	8,976.0	9,451.3	12,079.9	10,182.0
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	23,091.2	33,604.8	21,881.0	27,832.4	29,338.7
XVII	Vehicles, Aircraft, Vessels and Associated Transport equipment	8,175.8	7,840.1	8,683.8	14,952.7	18,013.5
XVIII	Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments And apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof	1,092.0	1,268.4	1,910.3	2,193.7	1,931.9
XIX	Arms and ammunition; parts and accessories thereof	881.8	156.2	2,631.3	237.2	423.7
XX	Miscellaneous manufactured articles	1,282.1	1,386.5	1,920.1	1,786.0	1,401.1
XXI	Works of art, collectors' pieces and antiques	3.6	4.3	4.8	7.8	12.9
XXII	Additional Zambian special transactions tariff	127.7	130.4	187.5	203.9	154.1
	Total	101,819.2	108,925.1	120,491.2	167,032.5	177,795.6

Exports by HS Section

Table 41 Value of exports by HS section 2018 - 2022 (K' Million)

SECTION	SECTION DESCRIPTION	2018	2019	2020	2021	2022
I	Live Animals; Animal Products	236.7	307.5	748.3	1,534.5	1,770.4
II	Vegetable Products	941.5	1,140.0	2,364.0	3,527.8	5,645.8
III	Animal or Vegetable Fats and Oils and Their Cleavage products; Prepared Edible Fats; Animal or Vegetable Waxes	168.4	159.7	355.2	276.3	585.4
IV	Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes	3,986.4	5,063.2	8,138.6	12,401.5	11,793.4
V	Mineral Products	1,544.3	2,785.2	17,532.8	20,750.1	31,175.0
VI	Products of The Chemical or Allied Industries	3,169.0	4,092.2	16,687.1	22,673.2	49,314.0
VII	Plastics and Articles Thereof; Rubber and Articles thereof	158.0	214.6	453.9	677.1	956.0
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)	64.1	62.8	98.5	91.9	97.6
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	124.7	297.2	480.9	639.8	311.9
X	Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof	2,074.8	5,283.8	16,812.2	26,102.4	33,715.6
XI	Textiles and Textile Articles	517.3	758.4	516.5	786.5	594.1
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	17.6	15.3	26.7	83.4	63.5
XIII	Articles of Stone, Plaster, Cement, Asbestos, Mica Or similar Materials; Ceramic Products; Glass and Glassware	1,222.4	136.1	410.2	1,692.1	1,920.7
XIV	Natural or Cultured Pearls, Precious or Semi-Precious stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof; Imitation Jewellery; Coin	1,035.1	3,005.2	2,848.1	3,687.9	2,249.0
XV	Base Metals and Articles of Base Metal	77,393.5	69,856.3	160,623.4	268,866.2	225,276.6
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	818.2	1,955.3	2,076.2	2,818.9	2,650.3
XVII	Vehicles, Aircraft, Vessels and Associated Transport equipment	123.4	300.1	675.6	646.0	616.8
XVIII	Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof	26.4	13.3	49.0	58.8	37.7
XIX	Arms and Ammunition; Parts and Accessories Thereof	-	1.0	0.2	15.4	1.5
XX	Miscellaneous Manufactured Articles	43.3	26.5	65.4	30.7	82.7
XXI	Works of Art, Collectors' Pieces and Antiques	44.4	49.1	14.7	24.0	21.3
XXII	Additional Zambian Special Transactions Tariff	40.9	36.9	63.1	95.1	42.1
	Total	93,750.4	95,559.7	231,040.6	367,479.8	368,921.5

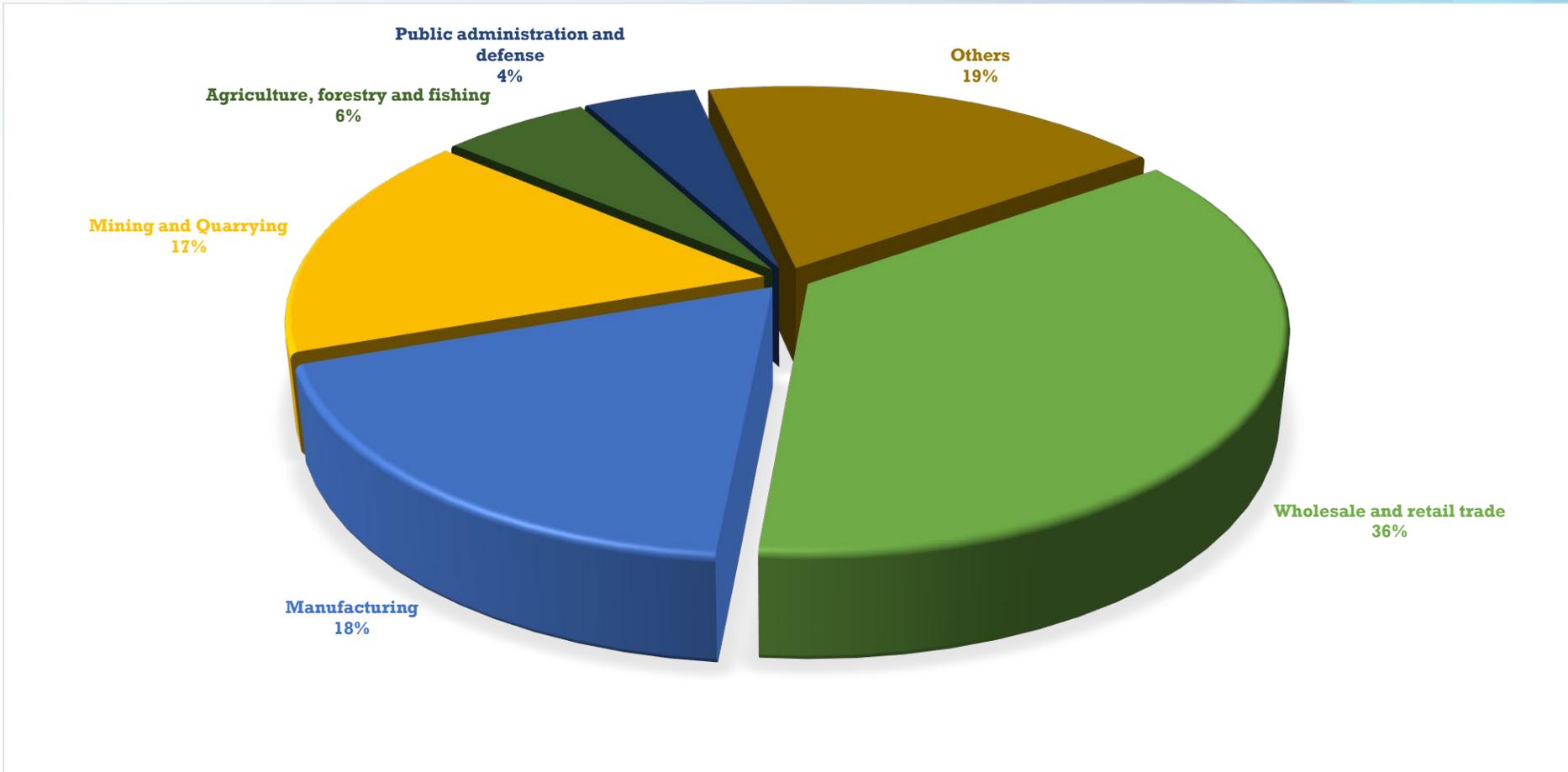
Imports by Economic Sector

Table 42 Value of imports (CIF) by economic sector 2018 – 2022 (K' Million)

Section	Economic Sector	2018	2019	2020	2021	2022
	Primary					
A	Agriculture, forestry and fishing	6,527.4	3,808.8	6,224.4	7,463.0	10,318.1
B	Mining and quarrying	24,228.9	16,573.0	18,339.6	29,648.4	29,080.0
	Secondary					
C	Manufacturing	11,987.1	21,392.6	18,685.2	29,837.4	31,869.3
D	Electricity, gas, steam and air conditioning supply	1,440.1	799.9	843.8	2,697.3	2,404.3
E	Water supply; sewerage, waste management and remediation activities	49.2	68.8	47.6	36.6	71.0
F	Construction	5,081.2	9,892.3	5,271.8	2,471.6	3,311.1
	Tertiary					
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	23,883.6	28,754.9	37,908.7	53,061.2	63,666.5
H	Transportation and storage	2,052.9	8,468.8	6,505.3	3,858.3	5,411.0
I	Accommodation and food service activities	111.0	162.6	255.4	203.9	279.0
J	Information and communication	685.9	734.3	991.6	825.3	1,306.5
K	Financial and insurance activities	244.7	220.7	275.7	370.4	313.4
L	Real estate activities	96.7	191.5	179.8	224.0	202.2
M	Professional, scientific and technical activities	2,115.1	1,739.9	3,163.9	2,899.2	2,998.0
N	Administrative and support service activities	5,966.6	1,458.9	1,688.9	2,176.5	3,154.6
O	Public administration and defence; compulsory social security	5,156.5	6,809.9	7,929.3	8,385.1	7,921.7
P	Education	235.9	196.1	223.0	339.3	208.5
Q	Human health and social work activities	120.1	265.2	469.0	414.6	368.4
R	Arts, entertainment and recreation	33.4	35.2	18.9	23.3	50.0
S	Other service activities	2,980.9	3,077.8	3,528.7	4,687.9	5,378.5
T	Activities of extraterritorial organizations and bodies	1,131.6	1,459.8	3,058.7	2,935.0	4,736.5
U	Activities of households as employers; undifferentiated goods	1.4	1.3	1.0	0.9	0.8
	Unclassified	820.0	1,138.2	1,689.0	14,463.5	4,746.2
	Total	94,950.2	107,250.6	117,299.5	167,022.8	177,795.6

* Unclassified- no sector is indicated in data base.

Figure 16 Composition of import value (CIF) by economic activity 2022



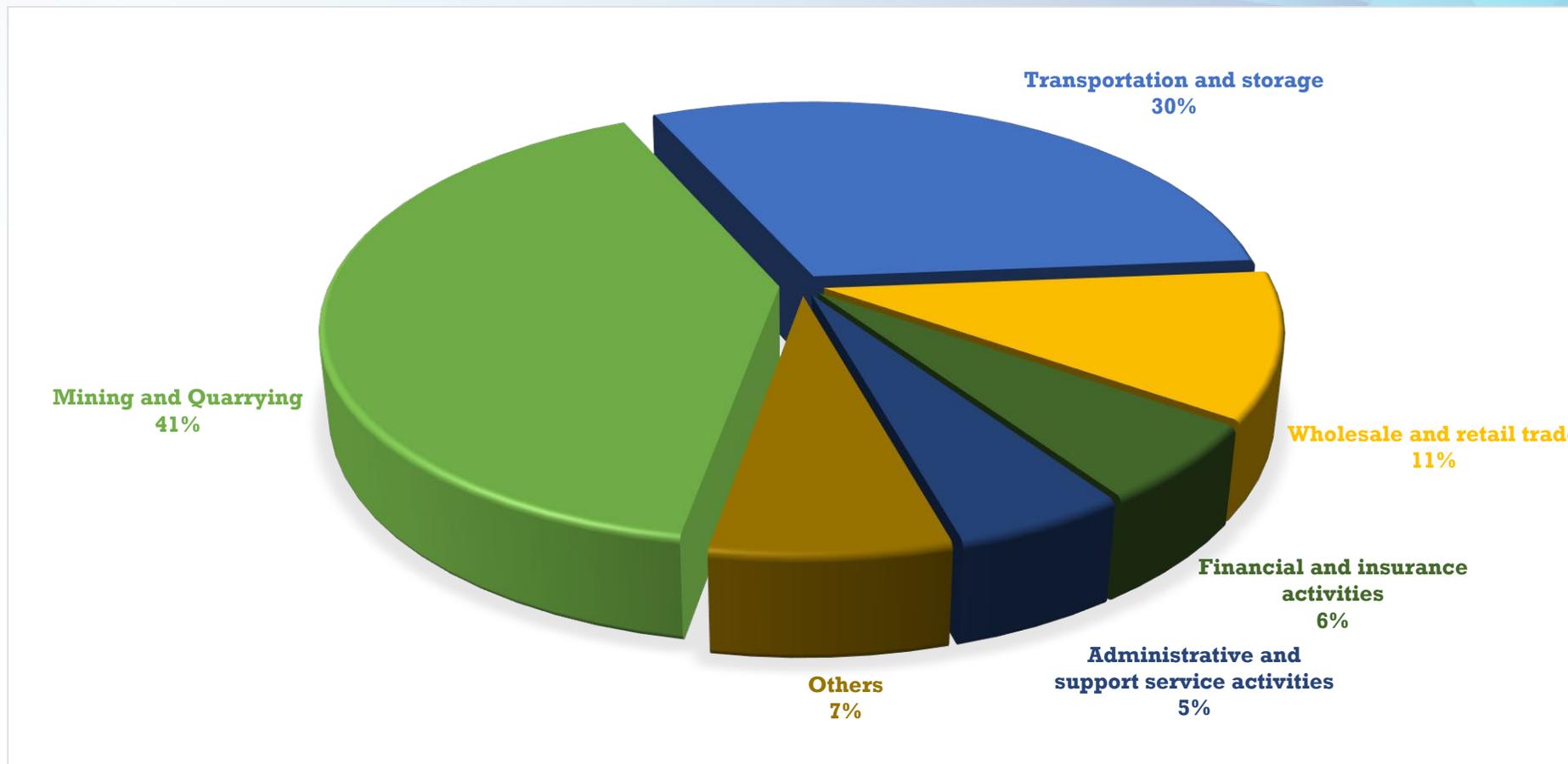
Exports by economic sector

Table 43 Value of exports by economic sector 2018 – 2022 (K' Million)

Section	Economic Sector	2018	2019	2020	2021	2022
	Primary					
A	Agriculture, forestry and fishing	1,147.2	1,457.0	2,084.7	2,799.7	3,046.2
B	Mining and quarrying	81,524.6	75,309.2	120,204.3	178,508.1	149,449.9
	Secondary					
C	Manufacturing	7,123.6	7,449.1	15,571.8	18,502.8	18,157.4
D	Electricity, gas, steam and air conditioning supply	49.0	249.2	14.9	9.0	5.6
E	Water supply; sewerage, waste management and remediation activities	5.6	0.5	2.6	14.2	5.9
F	Construction	247.0	314.1	560.5	1,064.5	2,640.9
	Tertiary					
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	3,429.6	4,335.1	5,779.6	15,272.7	40,268.7
H	Transportation and storage	44,884.7	49,999.0	59,908.1	102,574.4	112,246.5
I	Accommodation and food service activities	6.0	3.4	6.6	8.3	17.6
J	Information and communication	42.0	49.7	12.9	7.4	16.9
K	Financial and insurance activities	585.8	5,058.9	16,669.1	18,920.2	21,419.8
L	Real estate activities	19.6	11.8	54.7	7.2	19.4
M	Professional, scientific and technical activities	301.6	353.4	467.8	756.0	956.8
N	Administrative and support service activities	4,888.9	4,416.9	8,133.1	21,072.1	19,078.7
O	Public administration and defence; compulsory social security	7.0	4.2	153.4	70.9	14.7
P	Education	0.6	1.6	2.5	0.7	0.6
Q	Human health and social work activities	0.7	1.5	17.5	2.2	1.8
R	Arts, entertainment and recreation	8.1	5.3	3.7	9.8	20.1
S	Other service activities	675.0	830.8	602.0	522.4	1,007.0
T	Activities of extraterritorial organizations and bodies	20.2	62.5	165.7	161.4	89.4
U	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	0.0	0.0	0.2	0.0	0.0
	Unclassified	85.9	76.3	625.1	7,195.6	457.7
	Total	145,052.8	149,989.5	231,040.5	367,479.8	368,921.5

* Unclassified- no sector is indicated in data base.

Figure 17 Composition of exports (FOB) by economic activities 2022



Value of Imports and Exports by partner country

Table 44 Imports from major trading partners by CIF value, K' million

Country	2018	2019	2020	2021	2022
South Africa	27,065.5	27,418.8	35,511.1	46,718.2	46,438.5
China	16,516.4	20,902.1	21,281.7	19,961.2	21,818.8
DRC	15,001.4	4,496.5	8,126.4	14,279.2	14,535.2
United Arab Emirates	4,453.2	12,136.1	11,314.5	11,876.2	13,649.1
India	4,864.1	4,662.0	5,746.0	8,914.0	10,112.6
United States of America	1,944.0	2,544.7	2,544.2	4,729.2	5,660.7
United Kingdom	1,960.6	1,736.1	2,766.9	5,086.2	5,023.5
Kuwait	4,625.4	1,801.9	155.3	30.0	3,240.5
Mauritius	2,167.9	1,708.2	1,826.9	2,231.6	3,226.8
Japan	1,674.9	3,649.1	2,141.0	5,142.8	842.1
Others	21,545.6	27,873.0	29,069.5	48,054.0	53,247.9
Totals	101,818.9	108,928.5	120,483.6	167,022.5	177,795.7

Table 45 Exports to major trading partners by FOB value, K' million

Country of Destination	2018	2019	2020	2021	2022
Switzerland	57,384.7	56,695.1	90,973.1	124,162.8	106,737.9
China	14,197.5	20,411.4	27,517.2	45,054.4	65,172.3
Others	11,385.2	8,142.7	20,520.9	27,851.8	35,925.4
South Africa (republic of)	32,081.7	23,572.5	23,918.7	41,017.3	34,034.6
Tanzania, united	5,036.1	11,235.4	12,359.4	28,372.1	27,860.7
DRC	9,650.8	12,688.3	17,598.6	21,594.8	27,604.4
Singapore	8,291.2	8,022.4	18,990.6	36,731.6	24,962.2
United Kingdom	3,699.9	5,635.7	7,581.8	15,078.7	21,212.7
Hong Kong	1,738.8	1,716.6	3,527.7	16,186.0	13,576.6
Namibia	235.7	667.2	1,495.2	6,316.7	6,442.4
Zimbabwe	1,429.0	1,268.6	6,628.8	5,119.3	5,392.4
Total	145,130.5	150,056.0	231,112.0	367,485.7	368,921.5

Exports/Imports by Point of Exit/Entry

Table 46 Exports by port of exit by FOB 2017 to 2022 (K' million)

Port of Exit	2018	2019	2020	2021	2022
Nakonde	43,468.4	38,010.2	66,918.4	134,368.5	120,724.9
Katima Mulilo	12,174.8	15,794.7	26,417.7	35,560.7	69,796.2
Kazungula	12,279.9	13,423.7	6,650.6	40,970.7	40,622.9
Lusaka International Airport	4,618.0	8,530.9	19,794.2	30,102.6	37,259.2
Victoria Falls	38,286.4	35,626.5	34,832.6	39,164.1	34,713.1
Kasumbalesa	8,519.7	10,914.3	14,619.8	19,252.2	24,437.3
Chirundu	22,371.8	22,010.3	43,753.5	45,909.0	18,312.4
Chanida	710.6	1,924.0	12,589.3	16,657.6	17,148.6
Mwami Border Post	916.0	1,340.6	1,926.0	2,431.4	2,040.3
Mpulungu	430.4	516.5	724.3	731.9	634.6
Others	1,354.4	1,964.3	2,885.7	2,336.9	3,232.1
Total	145,130.5	150,056.0	231,112.0	367,485.7	368,921.5

Table 47 Value of imports (CIF) by port of entry (K' million)

Point of Entry	2018	2019	2020	2021	2022
Nakonde	18,795.9	21,036.0	24,236.5	41,501.7	46,615.4
Chirundu	29,198.3	35,347.8	41,669.2	47,195.1	43,647.0
Kazungula	10,221.5	12,369.7	10,839.2	24,272.9	34,946.7
Lusaka International Airport	8,083.6	13,456.3	10,677.0	12,214.5	12,807.5
Chanida	4,641.1	3,964.9	9,565.6	11,732.9	12,370.2
Kasumbalesa	8,290.6	1,295.1	5,963.7	9,575.5	11,793.5
Katima mulilo	4,662.4	6,565.3	6,494.7	7,926.9	8,357.2
Victoria falls	5,710.5	4,078.5	3,702.4	5,092.9	2,936.4
Lufuwa border post	5,854.5	2,968.9	210.6	2,999.3	2,414.2
Ndola Airport	4,745.6	6,773.2	4,232.2	1,124.6	96.1
Others	1,315.0	739.2	2,676.7	2,858.9	1,811.4
Total	101,518.9	108,595.0	120,267.9	166,495.1	177,795.8

Table 48 Re-exports by port of exit by FOB (K' million)

Point of Exit	2018	2019	2020	2021	2022
Nakonde	48.2	14.4	23.9	65.6	519.4
Kazungula	382.1	148.2	271.8	527.8	198.1
Kasumbalesa	47.3	110.6	30.6	26.2	91.6
Victoria Falls	203.2	116.3	82.5	267.4	63.7
Chirundu	186.0	336.0	254.3	1,233.0	29.7
Katima Mulilo	106.5	66.0	94.1	163.4	29.5
Mwami Border Post	1,734.9	50.6	102.8	0.6	22.5
Kariba	157.3	172.5	73.3	3.0	8.2
Lusaka International Airport	51.6	68.9	76.9	49.2	7.9
Chanida	18.2	13.4	31.8	8.6	0.2
Others	10.7	9.2	8.2	1.0	4.5
Total	2,945.9	1,106.1	1,050.2	2,345.9	975.3

Table 49 Re-imports by port of exit by CIF (K' million)

Point of Entry	2018	2019	2020	2021	2022
Chanida	91.5	95.9	53.8	173.9	1.0
Kariba	75.4	33.1	81.4	171.2	0.1
Chirundu	83.5	130.5	7.8	102.4	48.6
Lufuwa border post	0.0	0.0	0.0	15.8	0.0
Kazungula	9.2	-- 12.7	7.6	15.3	192.1
Livingstone port office	2.2	3.5	17.2	11.3	0.0
Livingstone Airport	6.2	16.7	16.2	8.5	0.0
Lusaka International Airport	1.9	0.0	0.4	8.5	81.5
Kasumbalesa	22.6	20.0	31.7	7.8	7.6
Katima mulilo	4.8	14.9	3.5	5.2	2.7
Others	3.0	2.8	3.7	14.8	12.7
Total	300.3	330.2	223.3	534.7	346.2

TAX RATE STRUCTURE



TAX RATE STRUCTURE

This chapter highlights the tax rate structure from 2018 to 2022²⁵. The chapter is outlined as follows:

- I. Income tax rates
- II. Withholding tax rates
- III. Pay as You Earn rates
- IV. Excise duty rates
- V. Property transfer tax rates
- VI. Turnover tax rates
- VII. Mineral royalty rates

²⁵ For customs rates <https://www.zra.org.zm/wp-content/uploads/2023/04/2023-NATIONAL-TARIFF-BOOK.pdf>

Table 50 Income tax rates (%) for 2018 - 2022

Income Tax Category	2018	2019	2020	2021	2022
Mining operations	30	30	30	30	30
Mining operations other than industrial minerals					
Mineral processing	30	35	35	35	30
Manufacturing of products using copper cathodes		15	15	15	15
Manufacturing and other companies	35	35	35	35	30
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	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	30
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	0% for the first 5 years	0% for the first 5 years, starting from the first year	0% for the first 5 years, starting from the first year profits are returned

Income Tax Category	2018	2019	2020	2021	2022
				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, after profits are returned	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, after profits are returned	Rate reduced by 25% from 9-10 years, after profits are returned
				No reduced rate after 10th year 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	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	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 commencement of operations.	0 % for the first 5 years from 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.		0 % for the first 5 years from commencement of operations of the approved investment.
Business enterprise operating in a priority sector, multi Facility Economic Zone or Industrial Park under the Zambia Development Act, 2006 (For				0 % for the first 5 years starting from the first year of	0 % for the first 5 years starting from the first year of

Income Tax Category	2018	2019	2020	2021	2022
holders of ZDA licenses obtained between 1st January 2013 and 10th October 2013)				commencement of operations.	commencement of operations.
				Rate reduced by 50% from 6-8 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.	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.	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	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	0% for the first 5 years from the commencement of operations of the approved investment

Income Tax Category	2018	2019	2020	2021	2022
				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	0% for the first 5 years from the commencement of operations of the approved investment
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	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	30
Above K250, 000	40	40	40	40	40

Table 51 Withholding tax rates (%) for 2018 - 2022

Withholding Tax Categories	Charge Year				
	2018	2019	2020	2021	2022
Dividends (Final Tax)	15				
Dividends (Resident)		15	15	15	15
Dividends (Non-Resident)		20	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.		
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	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				0% for the first 5 years from the commencement of operations	0% for the first 5 years from the commencement of

Withholding Tax Categories	Charge Year				
	2018	2019	2020	2021	2022
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	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	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	0% for the first 5 years from the commencement of operations of the approved investment

Withholding Tax Categories	Charge Year				
	2018	2019	2020	2021	2022
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	0% for the first 5 years from the commencement of operation of the approved investment
Interest on GRZ bonds (Final Tax for Individuals & Exempt Organisations only)	15				
Interest on GRZ bonds and Treasury Bills – Residents (Final Tax for Individuals & Exempt Organisations only)		15	15	15	15
Interest on GRZ bonds and Treasury Bills – Non-Residents		20	20	20	20
Interest for individuals (earned from banks or building societies savings and deposit accounts),	0	0	0	0	0
Interest on Treasury Bills for Individuals (Final Tax)	15				
Interest on Treasury Bills (Final Tax for Exempt Organisations)	15				
Interest (Residents)		15	15	15	15
Interest (Non-Residents)		20	20	20	20
Other Interest	15				
Royalties (Residents)	15	15	15	15	15
Royalties to Non - Residents	20	20	20	20	20
Rent (Final Tax)	10	10	10	10	

Withholding Tax Categories	Charge Year				
	2018	2019	2020	2021	2022
Commissions (Residents)	15	15	15	15	15
Commissions paid to Non -Resident persons (Final Tax)	20	20	20	20	20
Public Entertainment Fees for Non - Residents (Final Tax)	20	20	20	20	20
Management and Consultancy Fees to Residents		15	15	15	15
Management and Consultancy Fees to Non - Residents	20	20	20	20	20
Management or consultancy fees and interest paid to a non-resident contractor by a business enterprise operating in a priority sector declared under the Zambia Development Agency Act, 2006 (For ZDA licence holders obtained prior to 1st January 2013)				0% for the first 5 years from the first date that the payment was due	0% for the first 5 years from the first date that the payment was due
Management or consultancy fees and interest paid to a non-resident contractor by a business enterprise operating in a priority sector, multifacility economic zone and industrial park declared under the Zambia Development Agency 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 of the approved investment	0% for the first 5 years from the commencement of operations of the approved investment
Payment to Non-Resident Contractors (Final Tax)	20	20	20	20	20
Payment or Distribution of Branch Profits	15	20	20	20	20
Payment of Winnings from Gaming, Lotteries and Betting	20	20	20	20	20
Commodity Royalty				15	15

Table 52 Excise duty rates 2018 – 2022

Excisable products	Charge Year				
	2018	2019	2020	2021	2022
i. Cigarettes	145% or K240 (whichever is greater) per mille	145% or K240 (whichever is greater) per mille	K265 per mille	K302 per mille	K355 per mille
ii. Pipe Tobacco	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	K355 per Kg or 145% whichever is higher
iii. Cutrag & Other tobacco products	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	K355 per Kg or 145% whichever is higher
iv. 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)
v. Opaque Beer	K0.15/Litre	K0.15/Litre	K0.15/Litre	K0.15/Litre	K0.15/Litre
vi. Diesel	Fuel Levy K6.20 per decalitre	Fuel Levy K6.60 per decalitre	Fuel Levy K6.60 per decalitre	Fuel Levy K6.60 per decalitre	Fuel Levy K6.60 per decalitre
vii. Petrol	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,	Excise K12.01 per decalitre,

Excisable products	Charge Year				
	2018	2019	2020	2021	2022
				fuel levy K8.69 per dekalitre	fuel levy K8.69 per dekalitre
viii. Fuel Oil	Excise K8.70 per 10 kg	Excise K9.30 per 10litre	Excise K9.30 per 10litre	Excise K9.30 per 10litre	Excise K9.30 per 10 kg
ix. Hydrocarbon Gases	Excise K0.45 per kg	Excise K0.48 per litre	Excise K0.48 per litre	Excise K0.48 per litre	Excise K0.48 per litre
x. Ethyl Alcohol and other spirituous	125%	125%	125%	125%	
xi. Ethyl Alcohol					60%
xii. Methylated Spirits					125%
xiii. Wines	60%	60%	60%	60%	60%
xiv. Airtime	17.50%	17.50%	17.50%	17.50%	17.50%
xv. Electric Energy	3%	3%	3%	3%	3%
xvi. Cement	K40 per tonne	K40 per tonne	K40 per tonne	K40 per tonne	K40 per tonne
xvii. Aviation Spirit	0	0	0	0	K4.80 per dekalitre
xviii. Jet Fuel	0	0	0	0	K4.80 per dekalitre
xix. White Spirit	15%	15%	15%	0.15%	15%
xx. 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)	K4.80 per dekalitre (Suspende d by S.I 11 of 2019)
xxi. Other Light Oils	15%	15%	15%	15%	15%
xxii. Undenatured Ethyl Alcohol of an alcoholic strength by volume less than 80%	60%	60%	60%	60%	60%
xxiii. Fruit Juices, Unflavoured and Unsweetened Waters, Flavoured or Sweetened Waters	0	K0.30 per litre	K0.30 per litre	K0.30 per litre	K0.30 per litre
xxiv. Carrier bags for shopping	20%	30%	30%	30%	30%

Excisable products	Charge Year				
	2018	2019	2020	2021	2022
xxv. Reconstituted or recombined milk of a fat content, by weight, of less than 1% up to a maximum of 10%	0	0	0	K1.50 per litre	K1.50 per litre
xxvi. Cosmetics	20%	20%	20%	20%	20%
xxvii. Coal					5%
xxviii. Products containing tobacco, reconstituted tobacco, nicotine products or nicotine products					145%
xxix. Clear Beer Made from cassava					10%
xxx. Clear Beer Made from Sorghum					20%
xxxi. Other Fermented Beverages					60%
xxxii. Reconstituted or recombined milk of a fat content, by weight, of less than 1% up to a maximum of 10%					K1.50/ltr
xxxiii. Ciders					60% (Suspended to 40% by SI 2 of 2019)

Table 53 PAYE tax rates (%) per income band 2018-2022

PAYE Annual Income Bands (ZMW)	Charge Year				
	2018	2019	2020	2021	2022
K39,600.00 and Below	0	0	0		
K39,600.01 - 49,200.00	25	25	25		
K49,200.01 - 74,400.00	30	30	30		
K74,400.01 and above	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	
K54,000 and Below					0
K54,000 - K57,600					25
K57,600 - K82,800					30
K82,800 and above					37.5

Table 54 Property Transfer tax rates (%)

Property Transfer Tax Categories	Charge Year				
	2018	2019	2020	2021	2022
i. Land (including buildings, structures or improvements there on)	5	5	5	5	5
ii. Shares	5	5	5	5	5
iii. Intellectual Property (including trademarks, patents, copyright or industrial design)	5	5	5	5	5
iv. Mining Right/ Interest in Mining Right	10	10	10	10	10
v. Mineral Processing License	-	-	-	-	10

Table 55 Turnover tax rates (%)

Turnover Tax Categories	Charge Year				
	2018	2019	2020	2021	2022
K0 – K 4,200	3% of monthly turnover above K3,000				
K4,200.01 – K8,300	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				
K12,500.01 – K16,500	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				
Above K20,800	K1,025 per month + 3% of monthly turnover above K20,800				
Flat rate		4	4	4	4

Table 56 Mineral Royalty: Copper (%)

Norm Price Range Mineral Royalty Rate	2018	2019	2020	2021	2022
Less than US\$4,500 per tonne	4	5.5	5.5	5.5	5.5
US\$4,500 but less than US\$6,000 per tonne	5	6.5	6.5	6.5	6.5
US\$6,000 but less than US\$7,500 per tonne	6	7.5	7.5	7.5	7.5
US\$7,500 but less than US\$9,000 per tonne	6	8.5	8.5	8.5	8.5
US\$9,000 per tonne and above	6	10	10	10	10

Table 57 Mineral Royalty: Other minerals

Categories	2018	2019	2020	2021	2022
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			

APPENDIX

Domestic Revenue Statistics by Taxpayer Size

Table 58 Gross Domestic Tax Revenue (K'million) by Taxpayer Size, 2018-2022

Taxpayer Size	2018	2019	2020	2021	2022
Large	35,248.1	40,121.5	44,870.3	61,956.0	67,162.5
Medium	687.1	840.4	903.1	1,528.3	2,210.5
Small	6,595.6	6,721.2	7,762.4	13,395.4	14,649.1
Total	42,530.9	47,683.2	53,535.8	76,879.7	84,022.1

Figure 18 Percentage distribution of Domestic Tax revenue by Taxpayer Size, 2018-2022

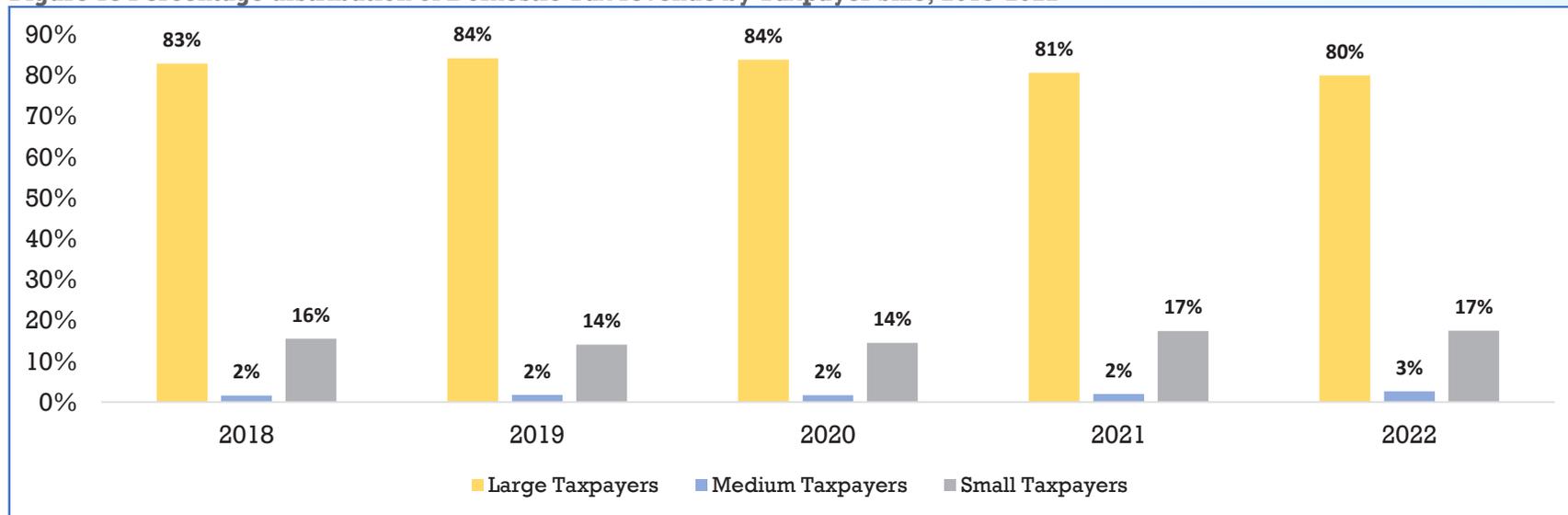


Table 59 Gross Domestic Tax Revenue (K' million) by Tax Type and Taxpayer Size, 2018-2022

Tax Type	Taxpayer Size	2018	2019	2020	2021	2022
Domestic Excise	Large Taxpayer	2,254.5	2,612.2	2,511.9	2,694.4	2,987.2
Domestic Excise	Medium Taxpayer	7.9	8.3	10.9	10.0	43.8
Domestic Excise	Small Taxpayer	10.4	6.0	4.4	6.1	9.7
Total	Total	2,272.7	2,626.6	2,527.3	2,710.5	3,040.8
Income Tax	Large Taxpayer	5,651.5	7,167.7	8,632.6	15,719.0	18,712.2
Income Tax	Medium Taxpayer	115.7	134.6	100.7	213.4	255.3
Income Tax	Small Taxpayer	420.3	439.1	779.3	3,589.5	2,081.5
Total	Total	6,187.5	7,741.3	9,512.6	19,521.8	21,049.0
Insurance Premium Levy	Large Taxpayer	99.7	87.1	101.3	136.7	222.9
Insurance Premium Levy	Medium Taxpayer	6.3	8.1	5.5	6.2	11.3
Insurance Premium Levy	Small Taxpayer	0.4	0.1	0.5	0.8	1.2
Total	Total	106.5	95.3	107.4	143.6	235.3
Mineral Royalty	Large Taxpayer	3,490.2	3,727.5	5,192.0	10,784.1	8,531.5
Mineral Royalty	Medium Taxpayer	0.6	0.5	1.5	11.3	5.7
Mineral Royalty	Small Taxpayer	445.9	456.8	154.6	1,621.9	1,908.8
Total	Total	3,936.7	4,184.8	5,348.2	12,417.3	10,446.0
Pay As You Earn	Large Taxpayer	6,963.4	7,963.8	9,097.9	9,689.9	11,276.0
Pay As You Earn	Medium Taxpayer	231.6	299.3	385.4	507.6	636.9
Pay As You Earn	Small Taxpayer	3,292.8	3,367.6	4,745.9	4,824.8	6,232.3
Total	Total	10,487.8	11,630.7	14,229.2	15,022.3	18,145.3
Tourism Levy	Large Taxpayer	12.6	16.0	7.1	10.9	22.9
Tourism Levy	Medium Taxpayer	1.9	2.4	1.6	3.9	5.8
Tourism Levy	Small Taxpayer	2.0	2.8	1.8	4.0	6.7
Total	Total	16.5	21.2	10.5	18.8	35.4
Value Added Tax	Large Taxpayer	13,461.7	14,491.5	14,518.0	16,092.6	18,082.9
Value Added Tax	Medium Taxpayer	176.1	185.3	186.6	319.9	611.6
Value Added Tax	Small Taxpayer	1,854.7	1,886.1	1,360.8	2,366.6	3,341.4
Total	Total	15,492.6	16,563.0	16,065.4	18,779.1	22,035.9
Withholding Tax & Others ¹	Large Taxpayer	3,314.5	4,055.7	4,809.5	6,828.5	7,326.8
Withholding Tax & Others	Medium Taxpayer	147.1	201.9	210.8	456.1	640.0
Withholding Tax & Others	Small Taxpayer	569.0	562.7	715.0	981.7	1,067.5
Total	Total	4,030.6	4,820.3	5,735.3	8,266.3	9,034.3
Grand Total		42,530.9	47,683.2	53,535.8	76,879.7	84,022.1

¹ Other taxes include Property transfer Tax, Turnover, Advance Income Tax, Rental Income Tax, Presumptive Tax

Table 60 Gross Domestic Tax Revenue (K'million) by Economic Sector and Taxpayer Size, 2022

ISIC Section	Sector	2022			
		Large Taxpayer	Medium Taxpayer	Small Taxpayer	Total
	Primary				
A	Agriculture, forestry and fishing	1,027.8	77.2	272.6	1,377.6
B	Mining and Quarrying	30,752.7	167.2	5,138.2	36,058.1
	Secondary				
C	Manufacturing	5,635.6	78.1	288.5	6,002.2
D	Electricity, gas, steam and air conditioning supply	2,813.6	161.7	2.1	2,977.4
E	Water supply; sewerage, waste management and remediation	44.4	8.1	53.1	105.7
F	Construction	1,154.3	170.0	150.2	1,474.4
	Tertiary				
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	4,383.1	269.9	1,835.9	6,488.9
H	Transportation and storage	838.0	50.3	131.7	1,020.0
I	Accommodation and food service activities	337.2	52.3	74.2	463.7
J	Information and communication	3,273.5	26.1	48.1	3,347.6
K	Real estate activities	152.8	25.5	216.7	395.0
L	Financial and insurance activities	6,147.9	165.6	76.5	6,390.1
M	Professional, scientific and technical activities	991.1	141.7	1,127.0	2,259.8
N	Administrative and support service activities	2,803.7	80.7	479.5	3,363.9
O	Public administration and defence; compulsory social security	4,586.8	13.6	1,635.2	6,235.6
P	Education	188.9	35.8	1,779.7	2,004.3
Q	Human health and social work activities	214.6	37.1	233.0	484.7
R	Arts, entertainment and recreation	306.2	21.4	52.8	380.3
S	Other service activities	1,531.6	555.3	635.8	2,722.6
T	Activities of extraterritorial organizations and bodies	61.2	0.2	20.4	81.8
U	Activities of households as employers; undifferentiated goods- and services- producing activities of households for own use	0.1	0.1	0.0	0.2
	Unclassified/Individuals	4.1	17.0	366.9	388.0
		67,249.0	2,154.8	14,618.3	84,022.1

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