

2022 Tax Statistics

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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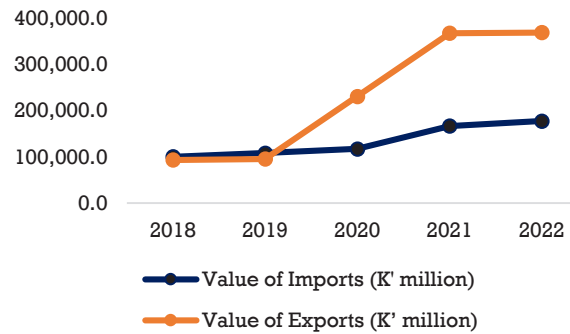
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ACRONYMS

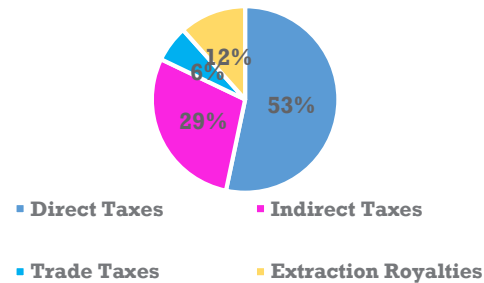
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|---------|--|
| ASYCUDA | Automated System for Customs Data |
| CIF | Cost Insurance Freight |
| CIT | Company Income Tax |
| CSP | Corporate Strategic Plan |
| EDR | Effective Date of Registration |
| FOB | Free on Board |
| GDP | Gross Domestic 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

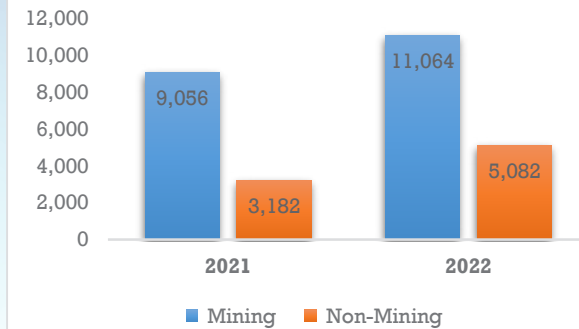
Value of Imports and Exports



Share (%) of Net Revenues from Headline Taxes 2022

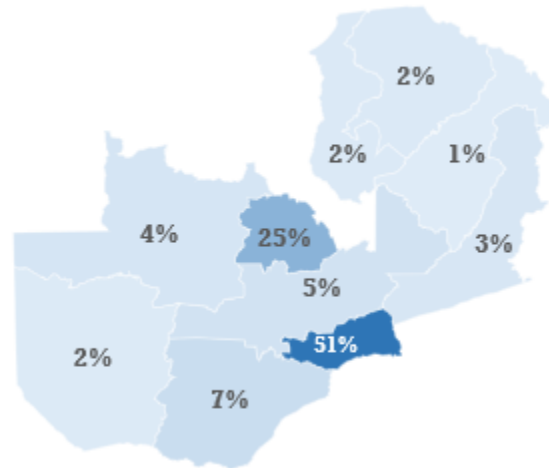


VAT Refunds (K'millions)



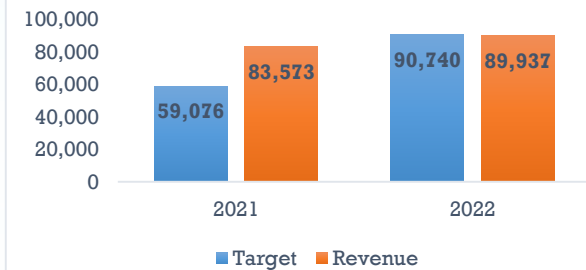
Mode of Payment (2018 to 2022 average): e-payments (76%) & Cash/Cheque/RTGS (24%)

Distribution of Taxpayers by Province as at 31 Dec, 2022

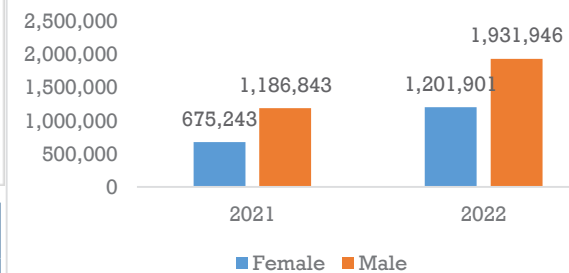


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Revenue Vs Target (K'millions)



Distribution of TPIN population by Gender



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;

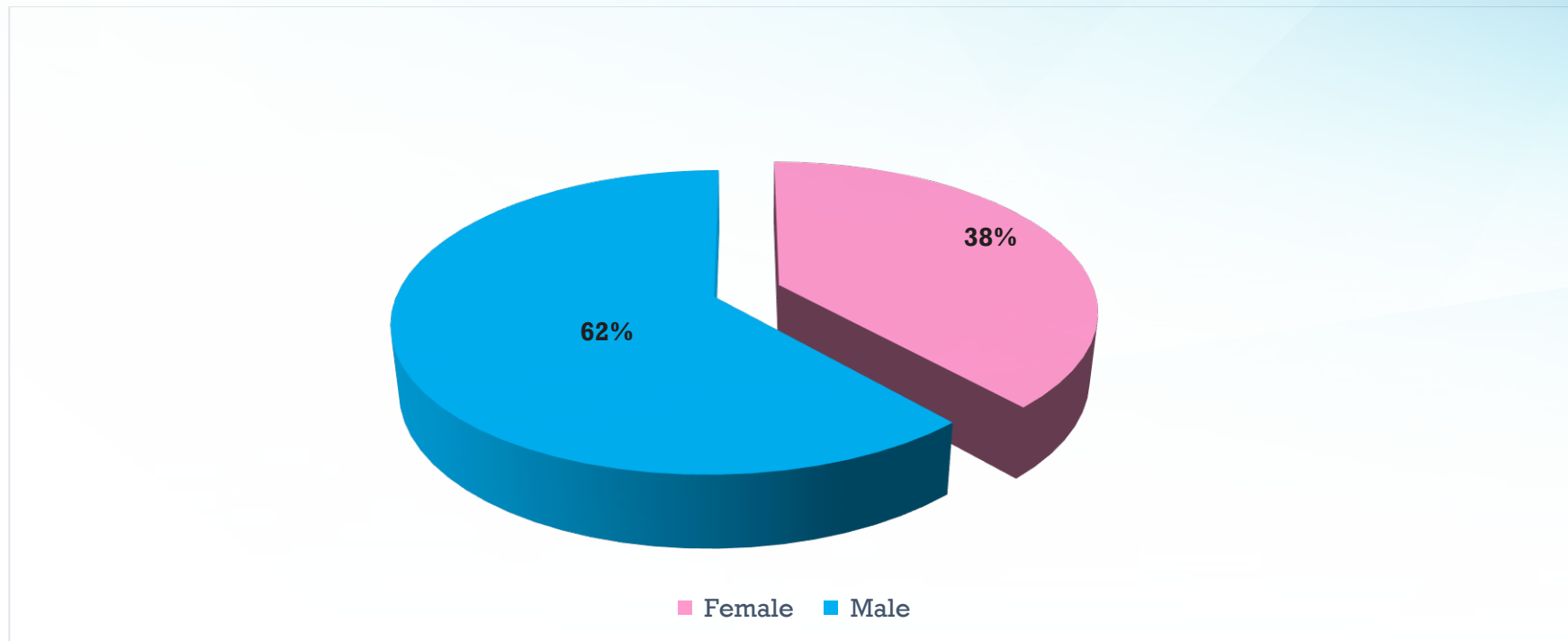
- a. The number of Males accounted for 62% of the total tax population by gender in 2022 compared to 64% in 2021.
- b. The number of females and males registered for income tax increased both by 5% from 2021 to 2022.
- c. The number of females registered for turnover tax increased by 39% to 27% for the 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 | Female | Male | Female | Male | Female | Male | 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

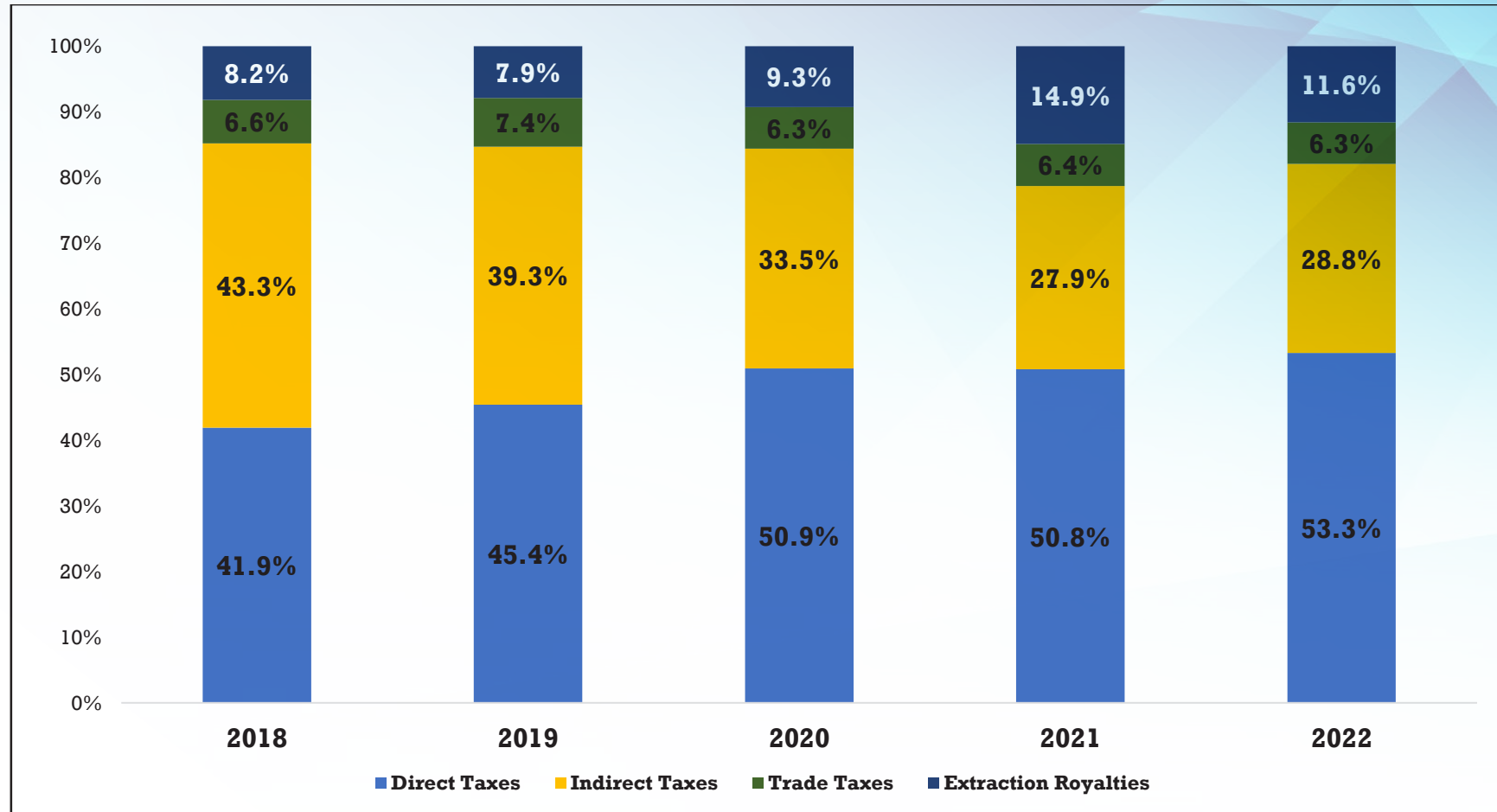


Figure 3 Net tax revenue series 2018-2022 (Nominal, K' million)

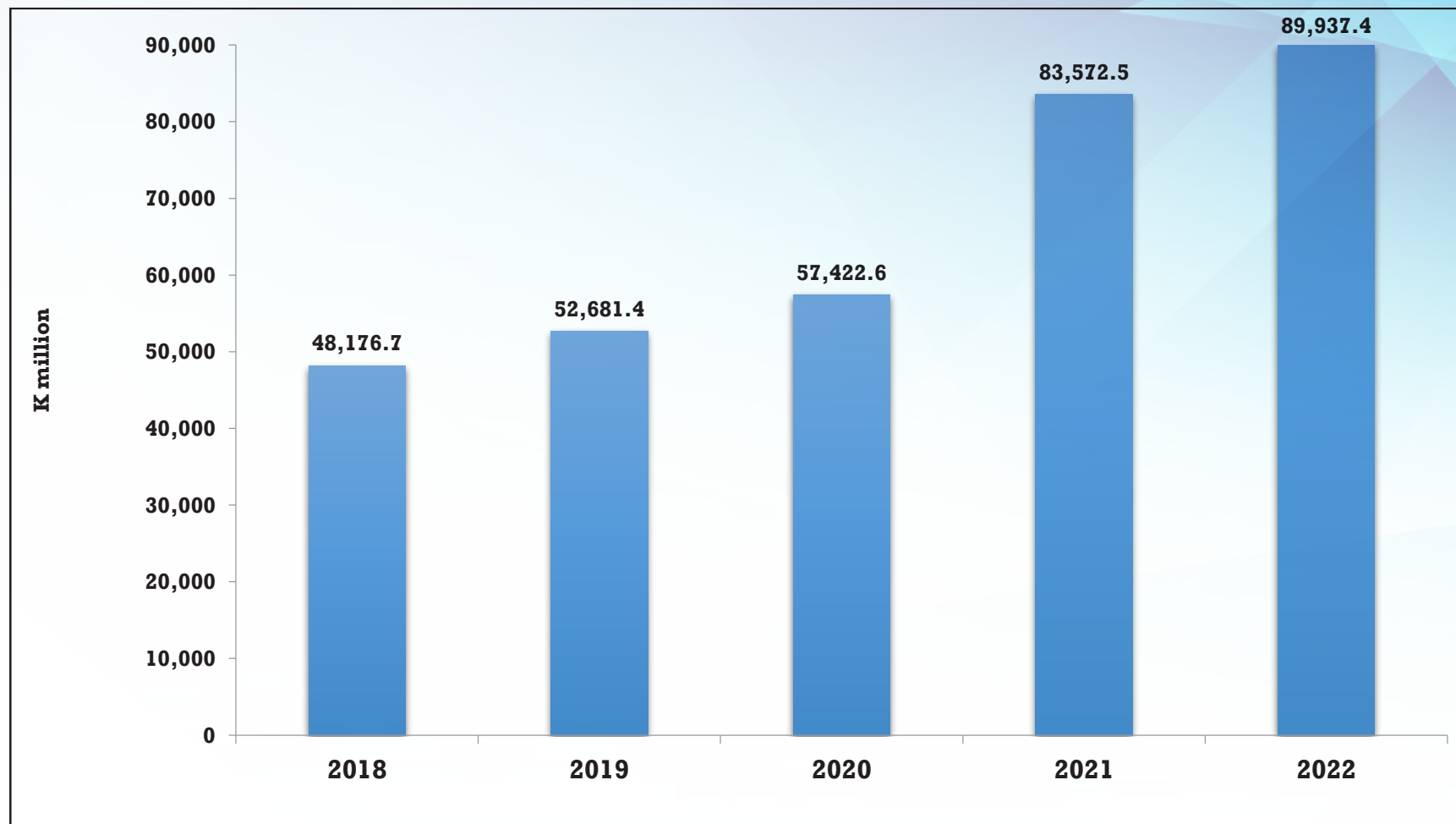


Table 18 Net tax revenue by tax type, 2018 – 2022 (K' million)

| 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)

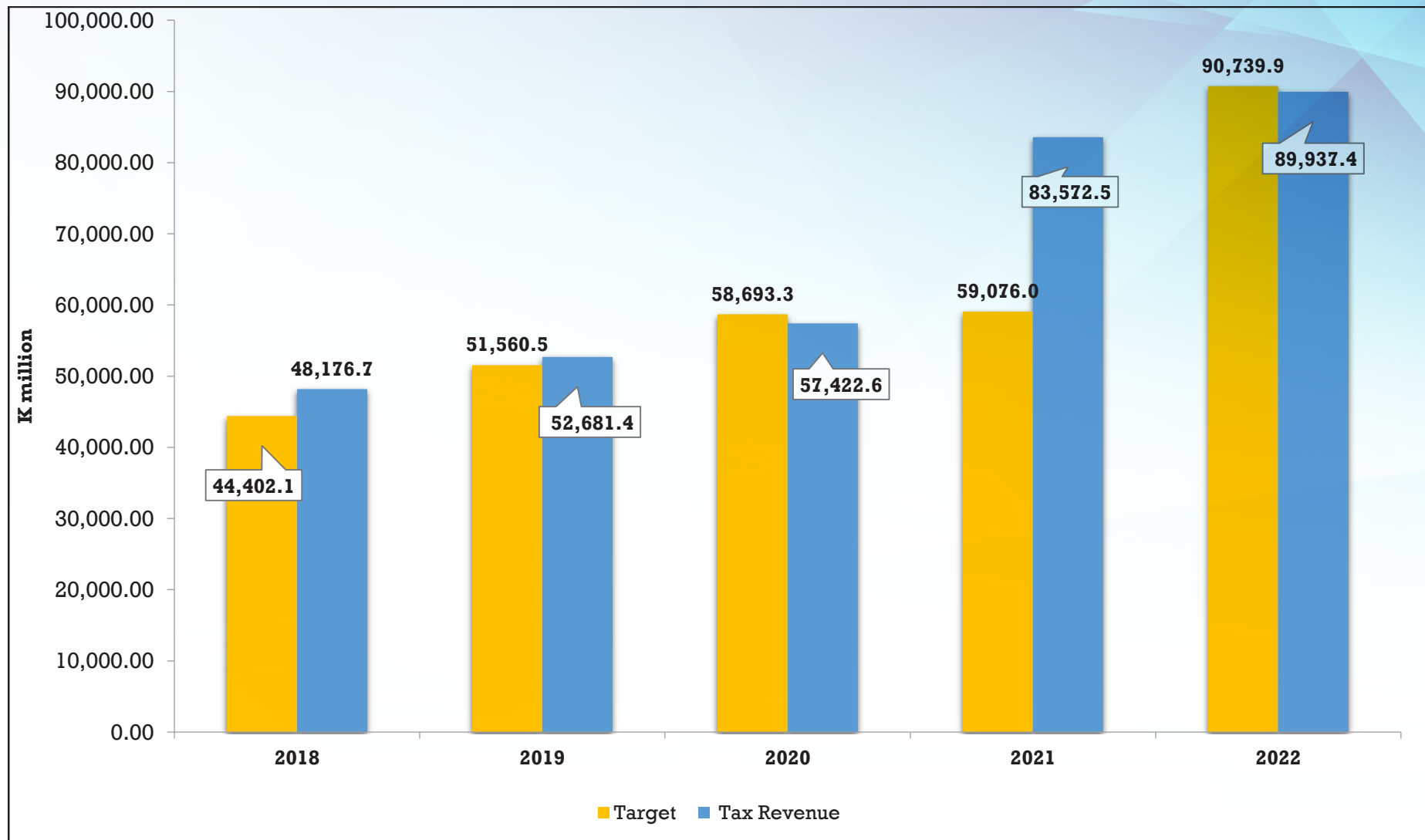
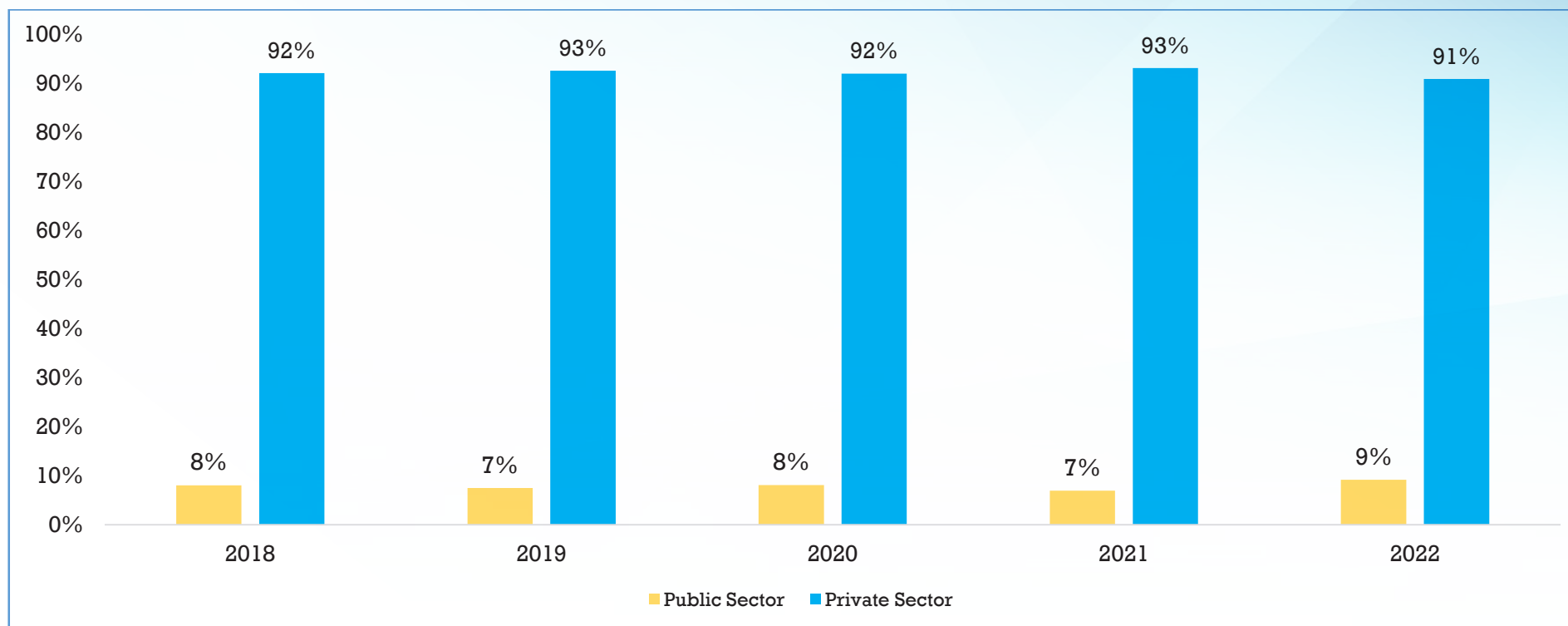


Table 20 Tax revenue by Public and Private Sectors, 2018-2022 (K' million)

| 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



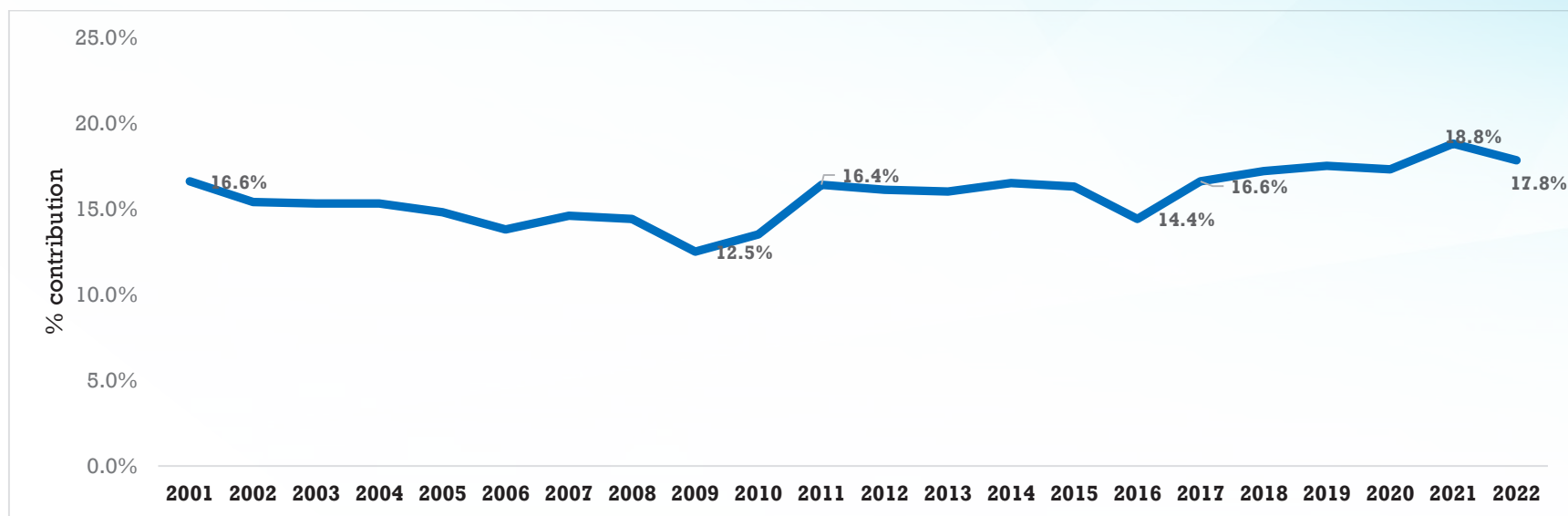
¹⁴ Gross Tax revenue is including non-tax revenue and tax revenue

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

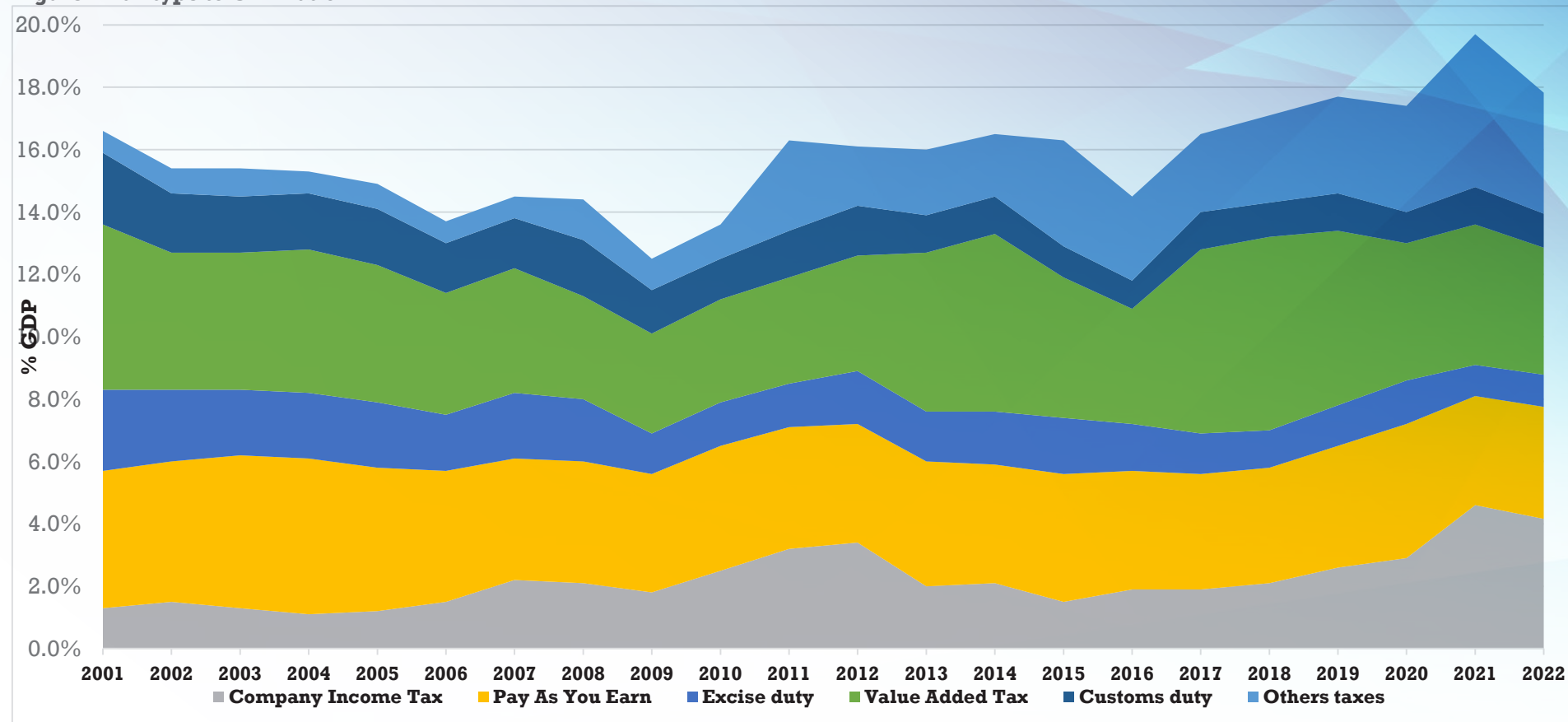
| Year | Company Income Tax | Pay As You Earn | Excise duty ¹⁶ | Value Added Tax ¹⁷ | Customs duty | Others taxes ¹⁸ |
|------|--------------------|-----------------|---------------------------|-------------------------------|--------------|----------------------------|
| 2018 | 2.1% | 3.7% | 1.2% | 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

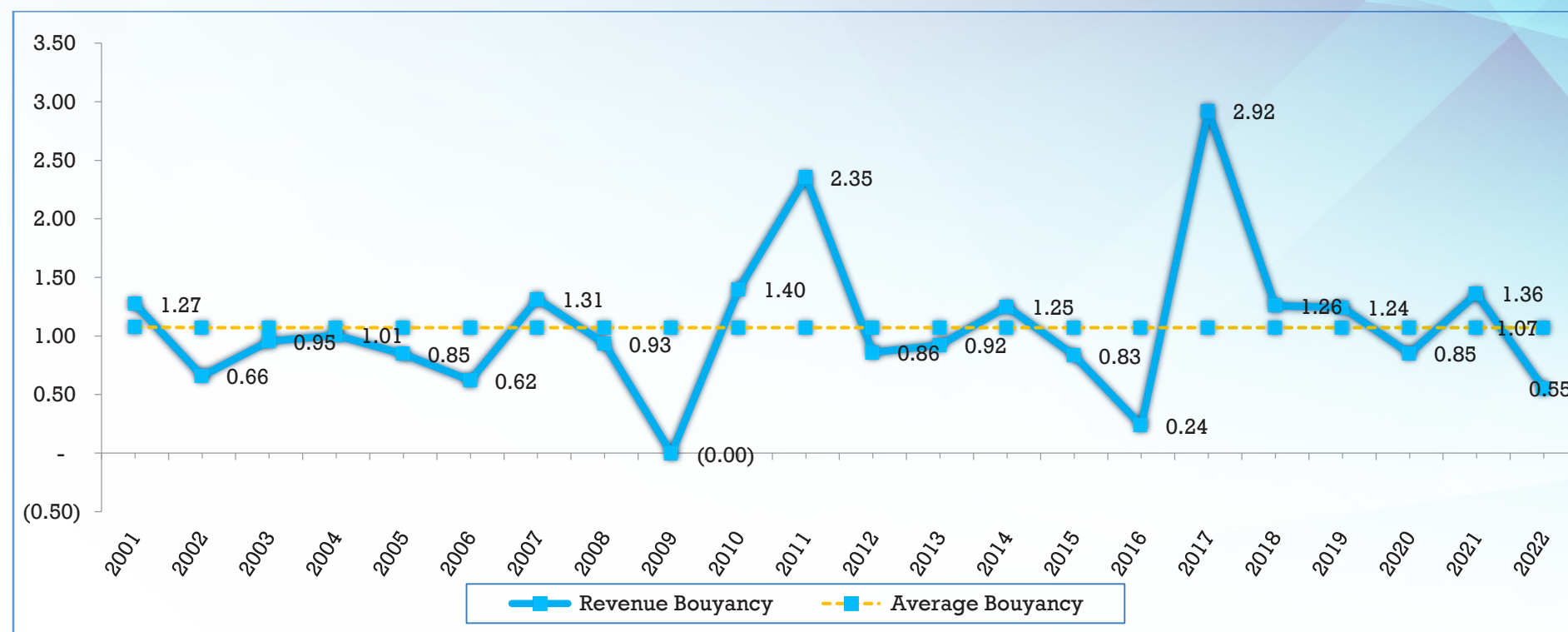
¹⁸ Other Taxes include with extraction royalties, withholding taxes, turnover tax, export duty, carbon tax and IPL

Figure 7 Tax type to GDP ratio



Tax Buoyancy

Figure 8 Tax revenue buoyancy¹⁹, 2001 – 2022



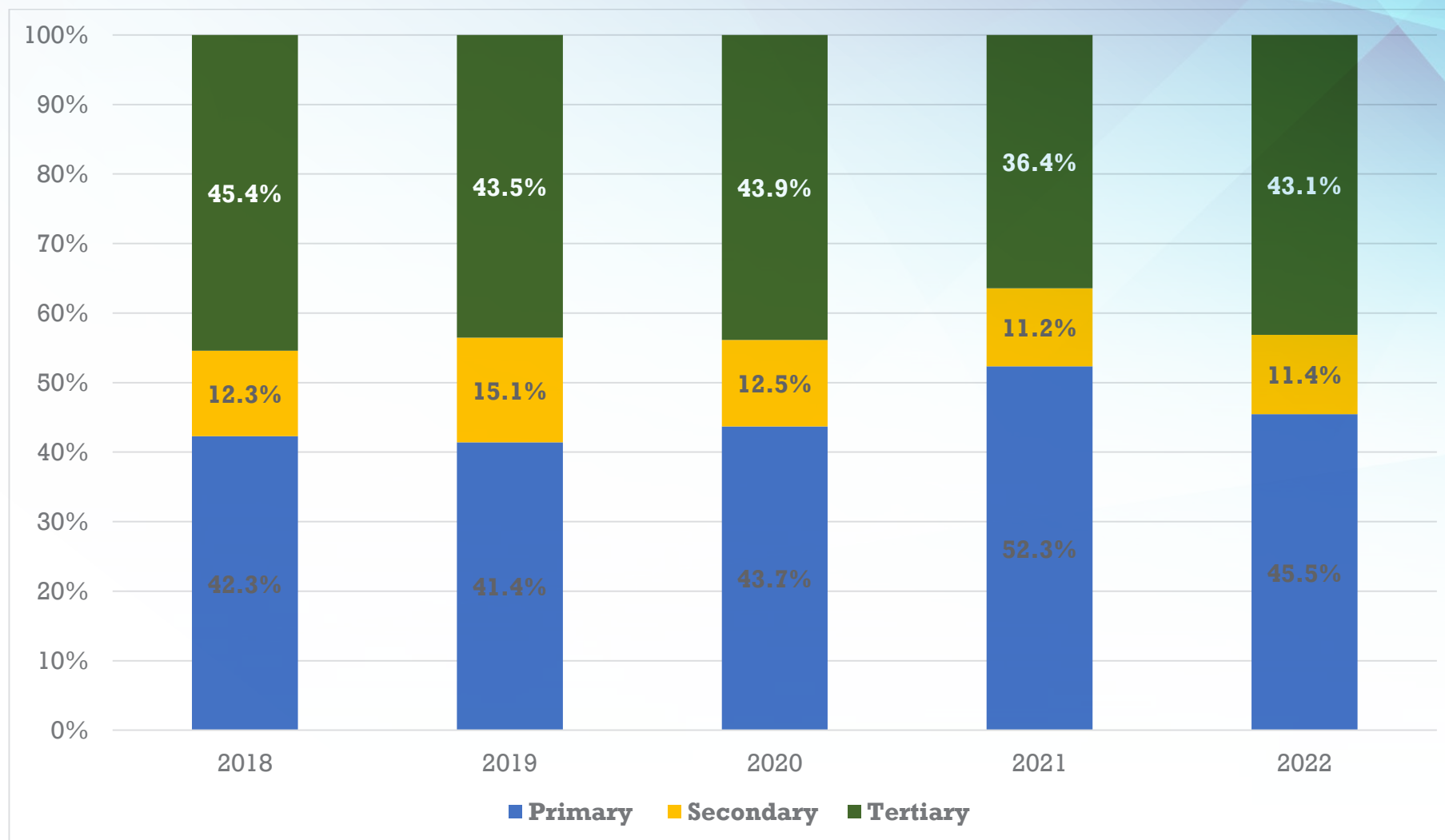
¹⁹ Tax buoyancy is an indicator to measure efficiency and responsiveness of revenue mobilization in response to growth in the Gross domestic product. A tax is said to be buoyant if the tax revenues increases more than proportionately in response to a rise in national income or output.

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 | Value | % of Revenue | Value | % of Revenue | Value | % of Revenue | 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

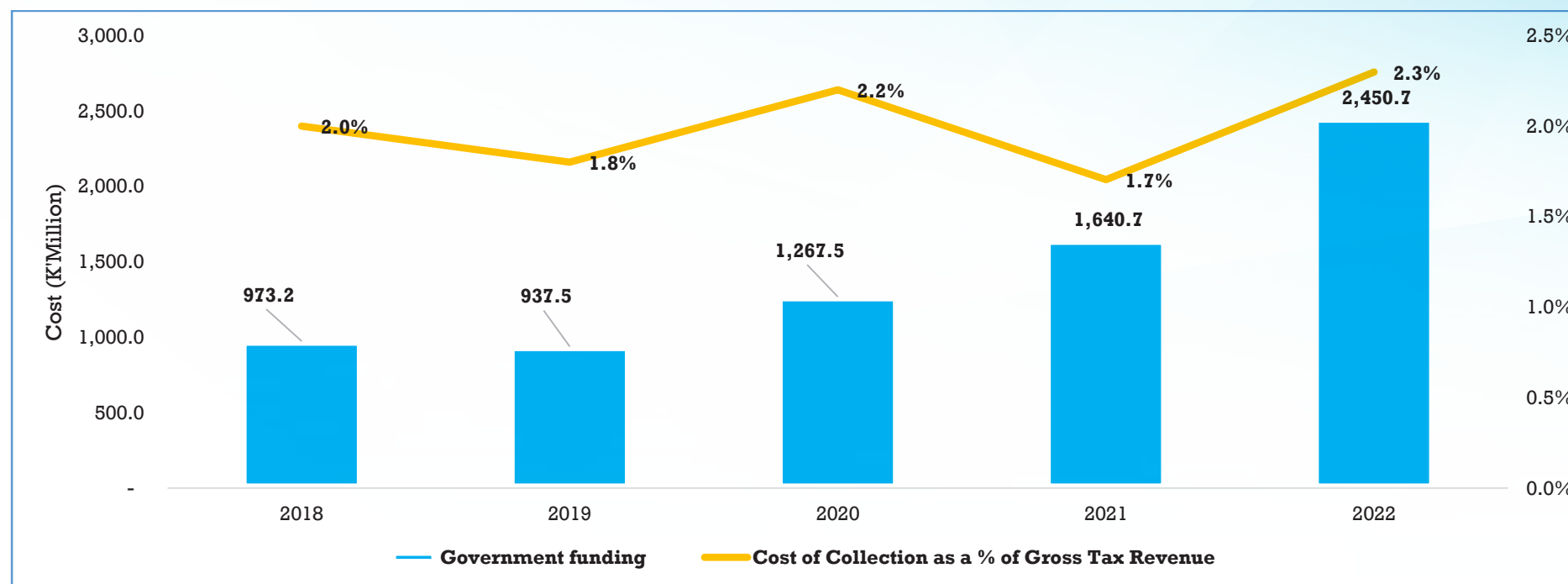


Cost of Collection

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

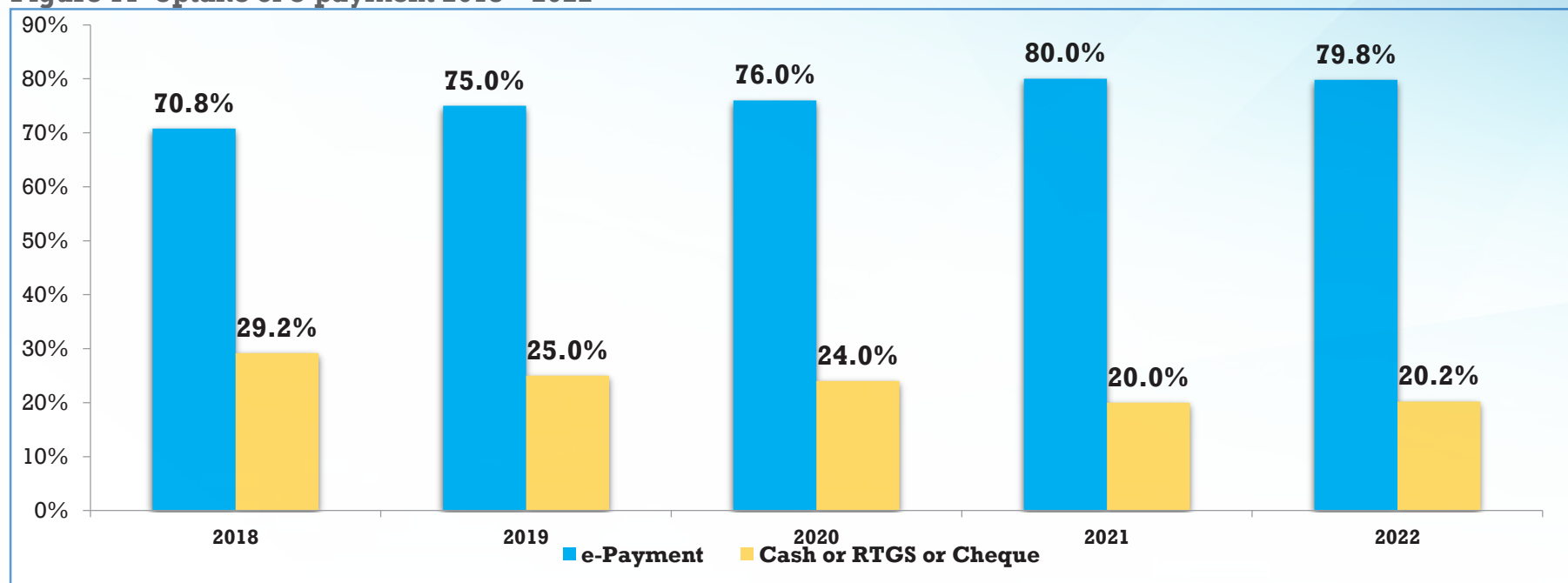


Tax payment Channels²⁰

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)

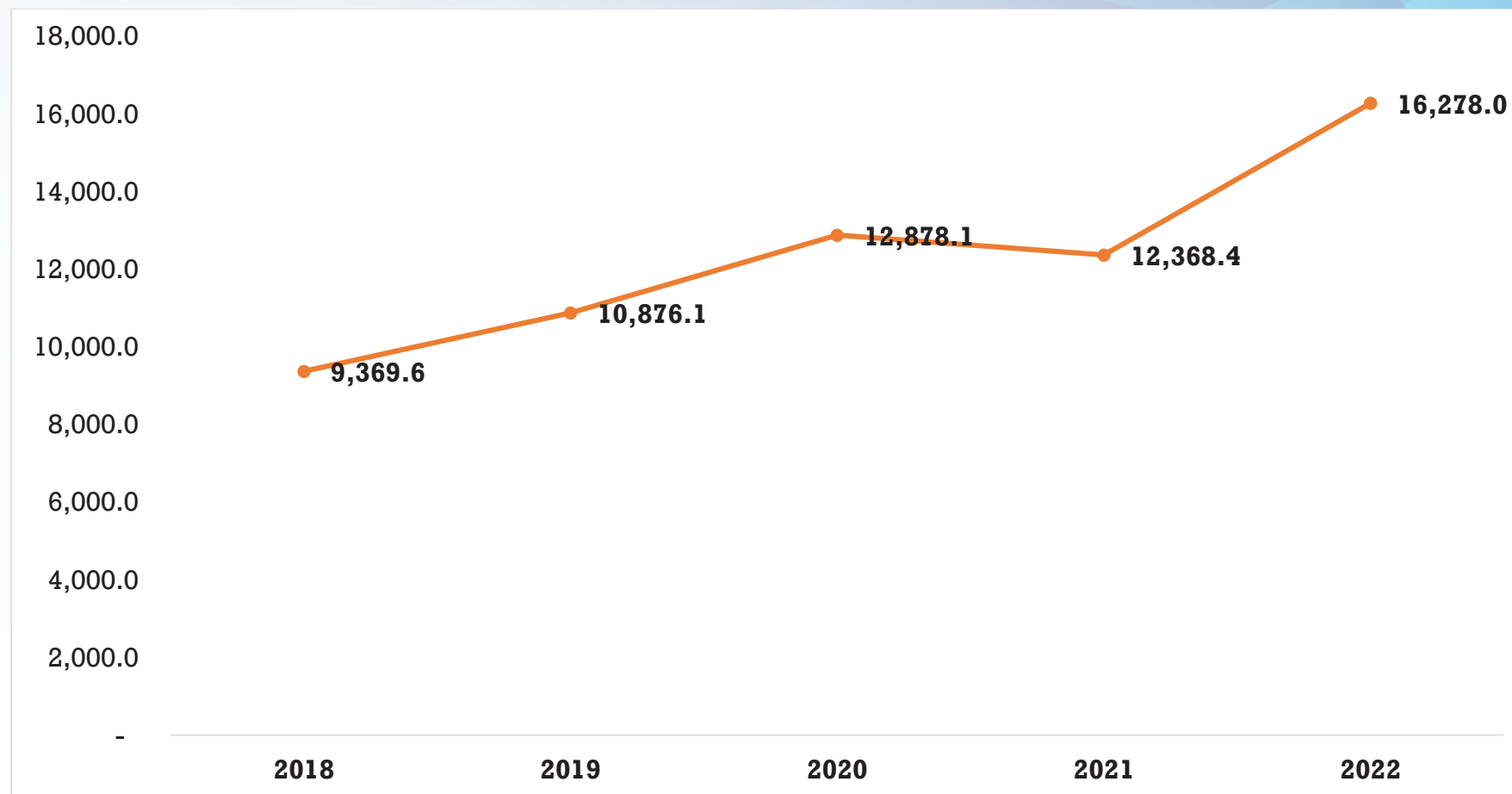


Table 27 Distribution of approved VAT refund claims pending payment (K' million)

| 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:

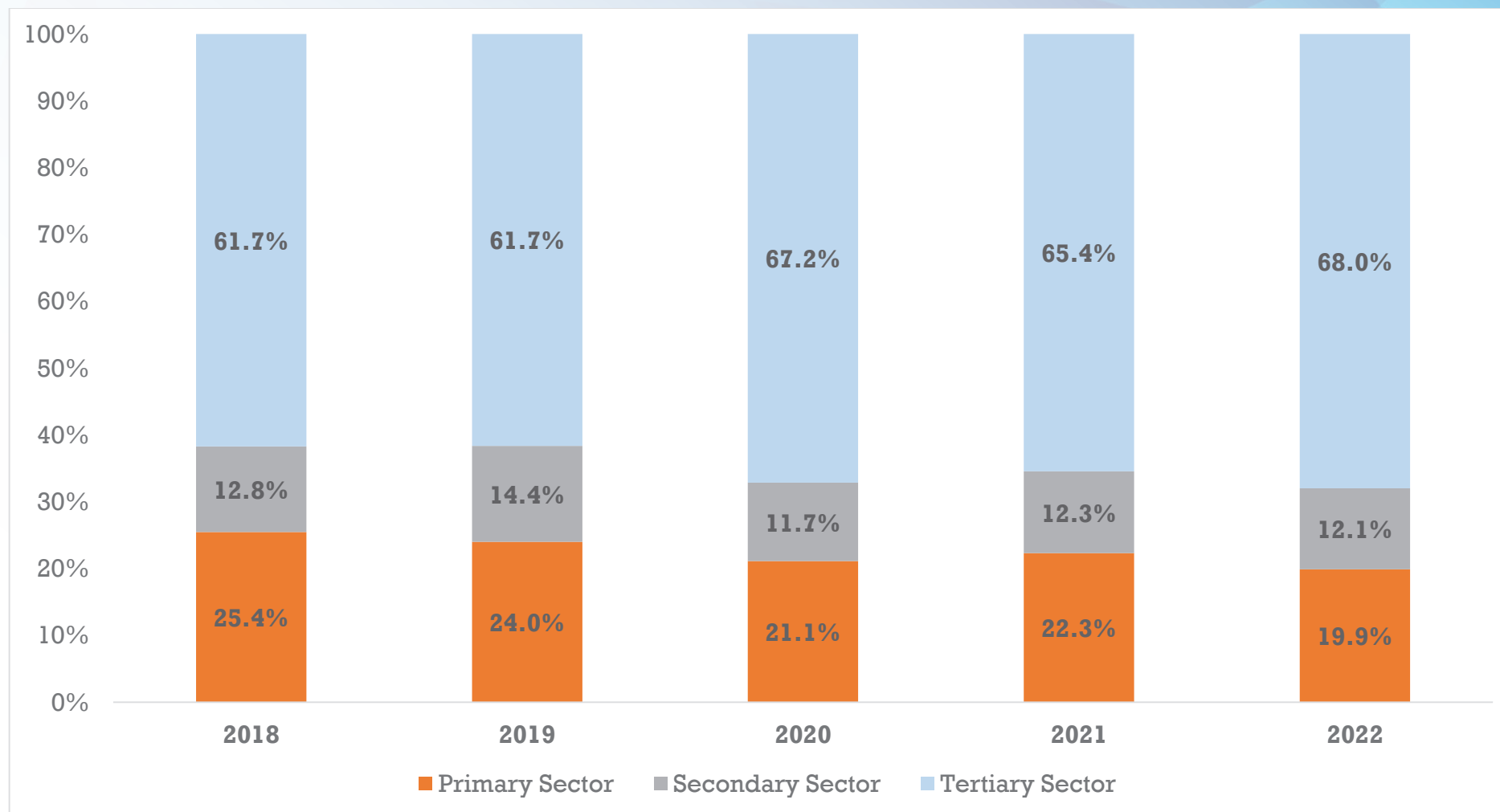
- a. The tertiary sector accounted for the largest share of collections with a period average of 68%, followed by the primary sector at 20% and secondary sector at 12%.
- b. The low income tax bracket (employees with an annual salary of K54,000 and below) accounts for the largest share of the PAYE population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

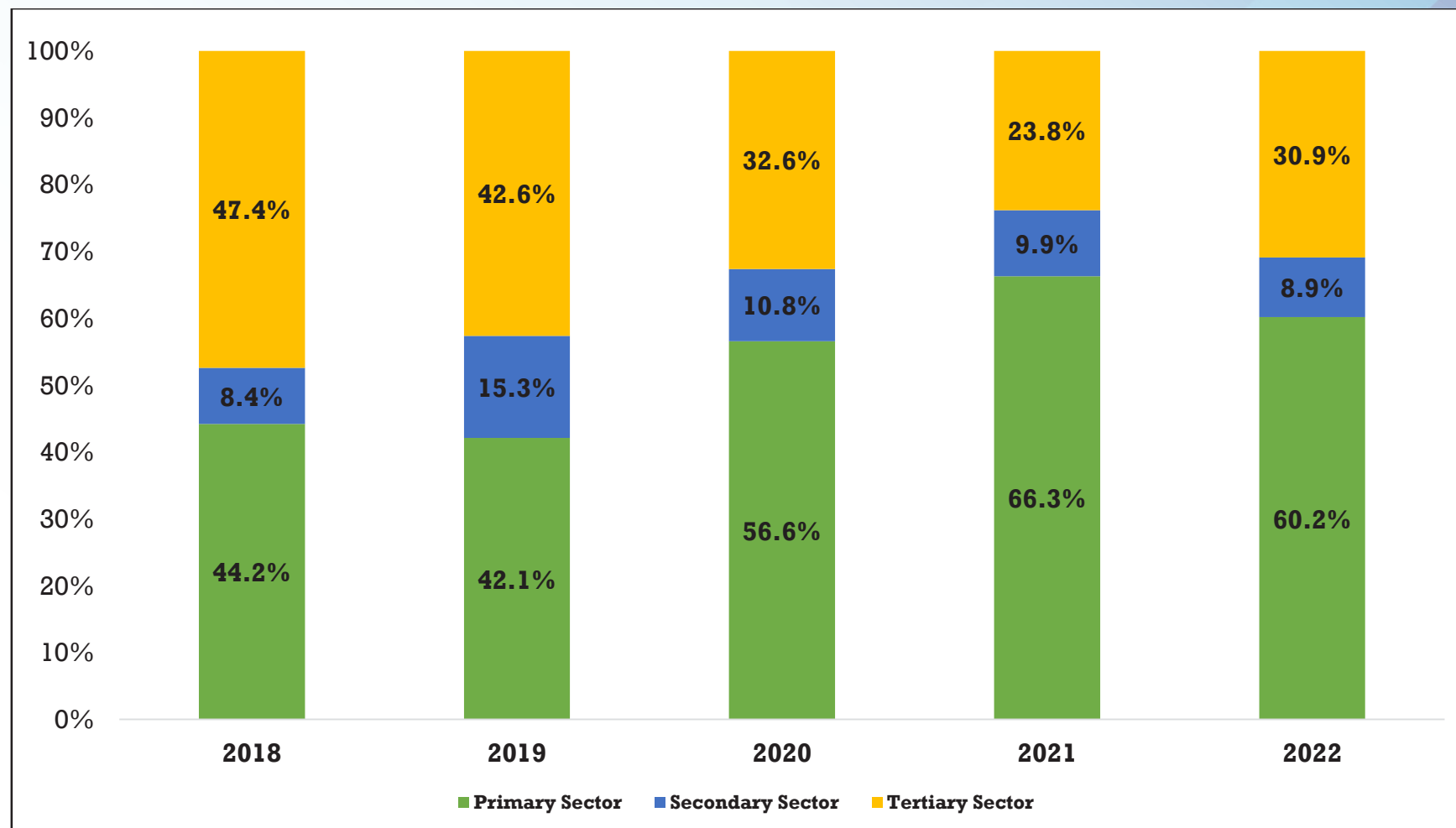
- a. Income taxes accounted for the largest share of total tax revenues with an annual average share of 53%.
- b. The mining and quarrying sector was the largest contributor to CIT collections, accounting for an annual average of 58%.

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 | |
|----------|--|----------------|---------------|----------------|---------------|----------------|---------------|-----------------|---------------|-----------------|---------------|
| | Primary Sector | 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 | Gross Revenue | % of Revenue | Gross Revenue | % of Revenue | Gross Revenue | % of Revenue | 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

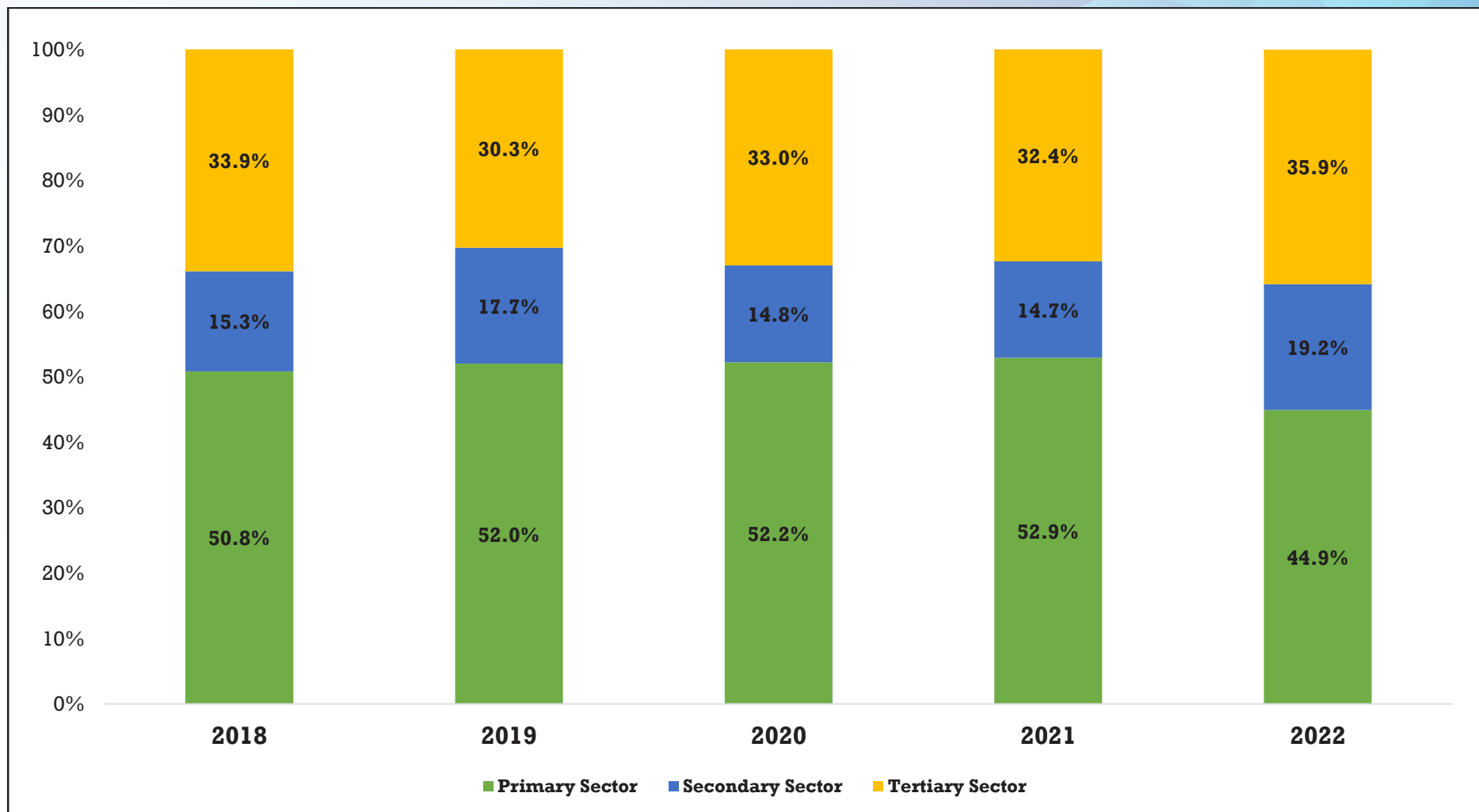


Table 34 Import VAT collections by economic sector

| Section | Economic Sector | 45 | 2018 | 2019 | 2020 | 2021 | 2022 |
|----------|---|----|-----------------|-----------------|-----------------|-----------------|-----------------|
| | Primary Sector | | | | | | |
| 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 |

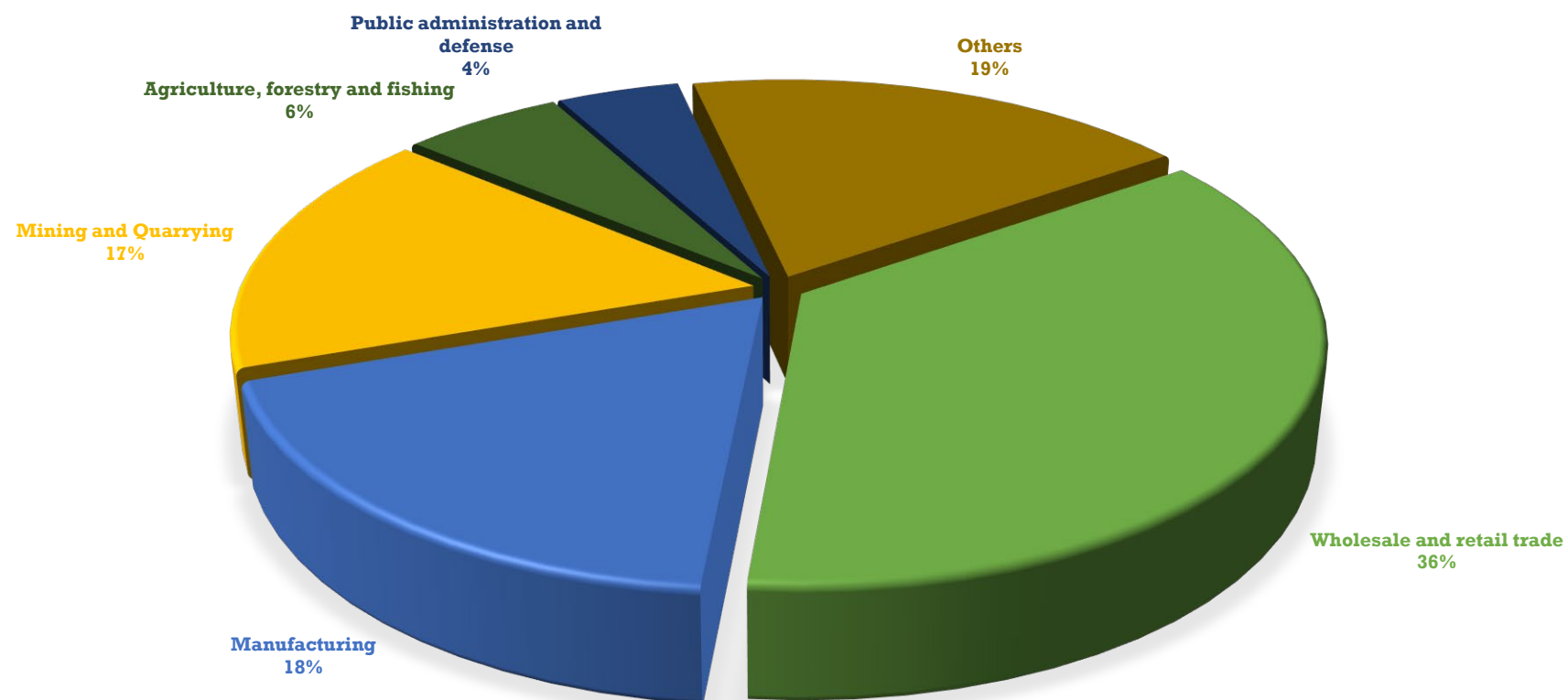
Imports by Economic Sector

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



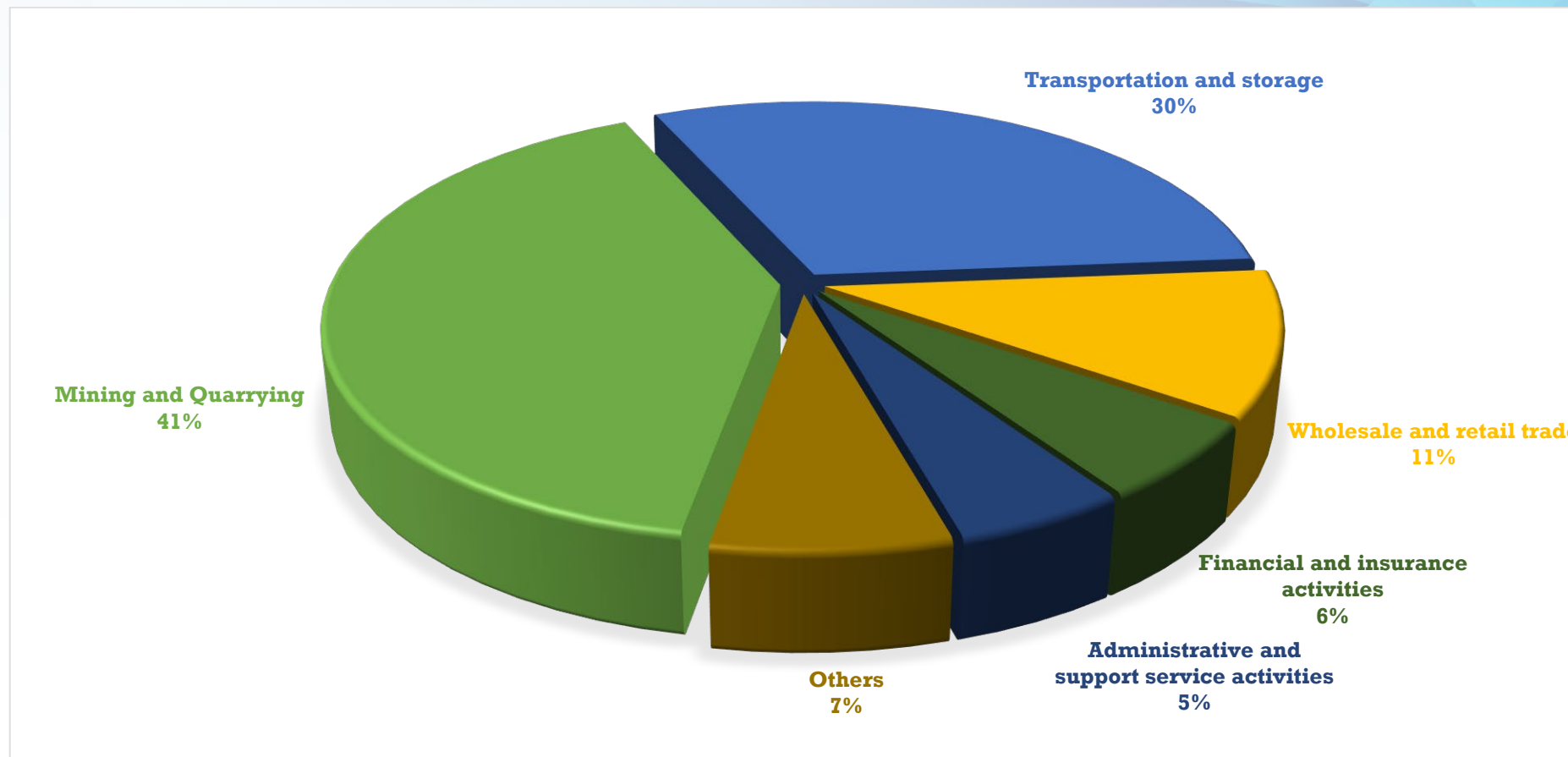
Exports by economic sector

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) | 0 (First 5 years) | 0 (First 5 years) | 0 (First 5 years) |
| Dividends declared from farming income | 0 (First 5 years) | 0 (First 5 years) | 0 (First 5 years) | 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 |
| s | | | | | |
| 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 | Charge Year | | | | |
|---|--------------------|-------------|-------------|---|---|
| Categories | 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 (Suspended 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% |
| xviii. 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 |
| xxiii. Ciders | | | | | 60% (Suspended to 40% by SI 2 of 2019) |

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

| PAYE | Charge Year | | | | |
|----------------------------------|--------------------|-------------|-------------|-------------|-------------|
| Annual Income Bands (ZMW) | 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 | 5% of norm value | 5% of norm value | 5% of norm value | 5% of norm value |
| Energy and Industrial Minerals | 5% of gross value | 5% of gross value | 5% of gross value | 5% of gross value | 5% of gross value |
| Gemstones | 6% of gross value | 6% of gross value | 6% of gross value | 6% of gross value | 6% of gross value |
| Precious Metals | 6 % of norm value | 6 % of norm value | 6 % of norm value | 6 % of norm value | 6 % of norm value |
| Cobalt and Vanadium | | 8 % of norm value | 8 % of norm value | 8 % of norm value | 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

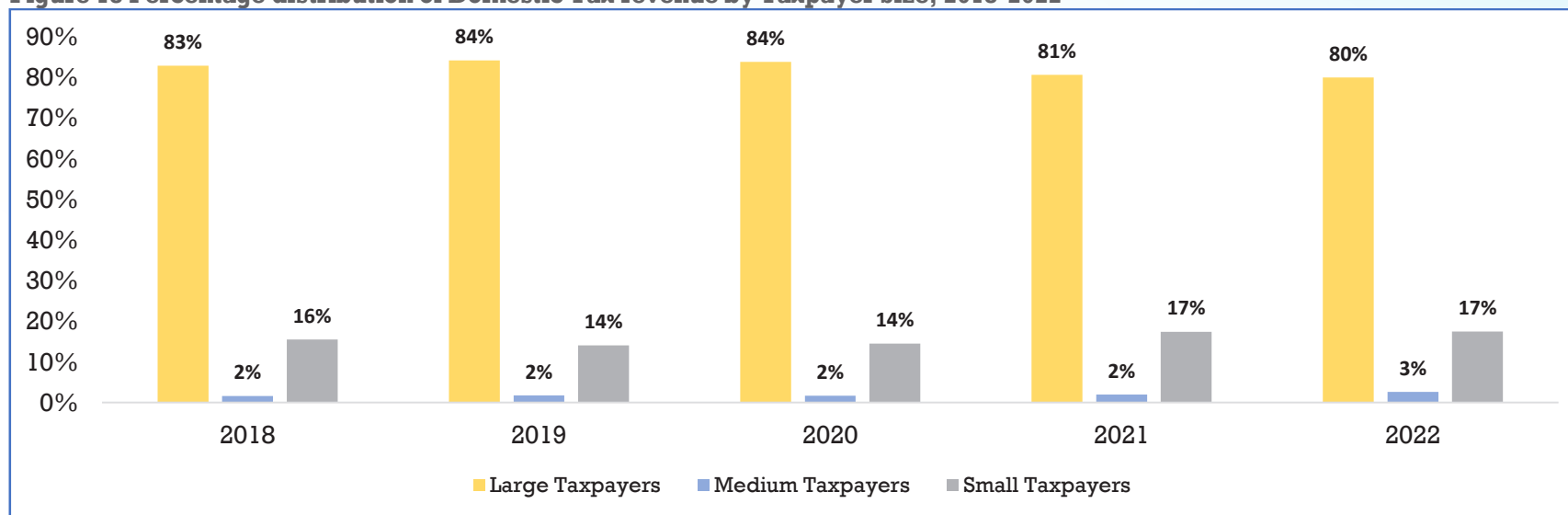


Table 59 Gross Domestic Tax Revenue (K' million) by Tax Type and Taxpayer Size, 2018-2022

| 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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