



KAZUNGULA BRIDGE PROJECT AND THE ONE STOP BORDER POST

Enhancing trade facilitation and revenue collection.

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Women Leadership Forum

Getting more women in leadership roles

Up-Close With Fanwell Nyirongo

Working with dedication



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

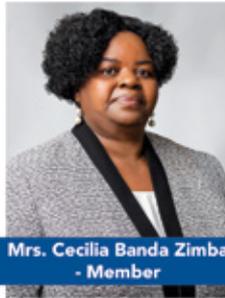
Congratulations!

THE MANAGEMENT AND STAFF OF ZAMBIA REVENUE AUTHORITY WISH TO CONGRATULATE THE NEWLY APPOINTED GOVERNING BOARD MEMBERS TO THE AUTHORITY.

WE LOOK FORWARD TO THEIR STRATEGIC LEADERSHIP.



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- Board Chairman



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- Member



Mr. Fredson K. Yamba
- Member



Dr. Denny Kalyalya
- Member



Mr. Andrew Nkunika
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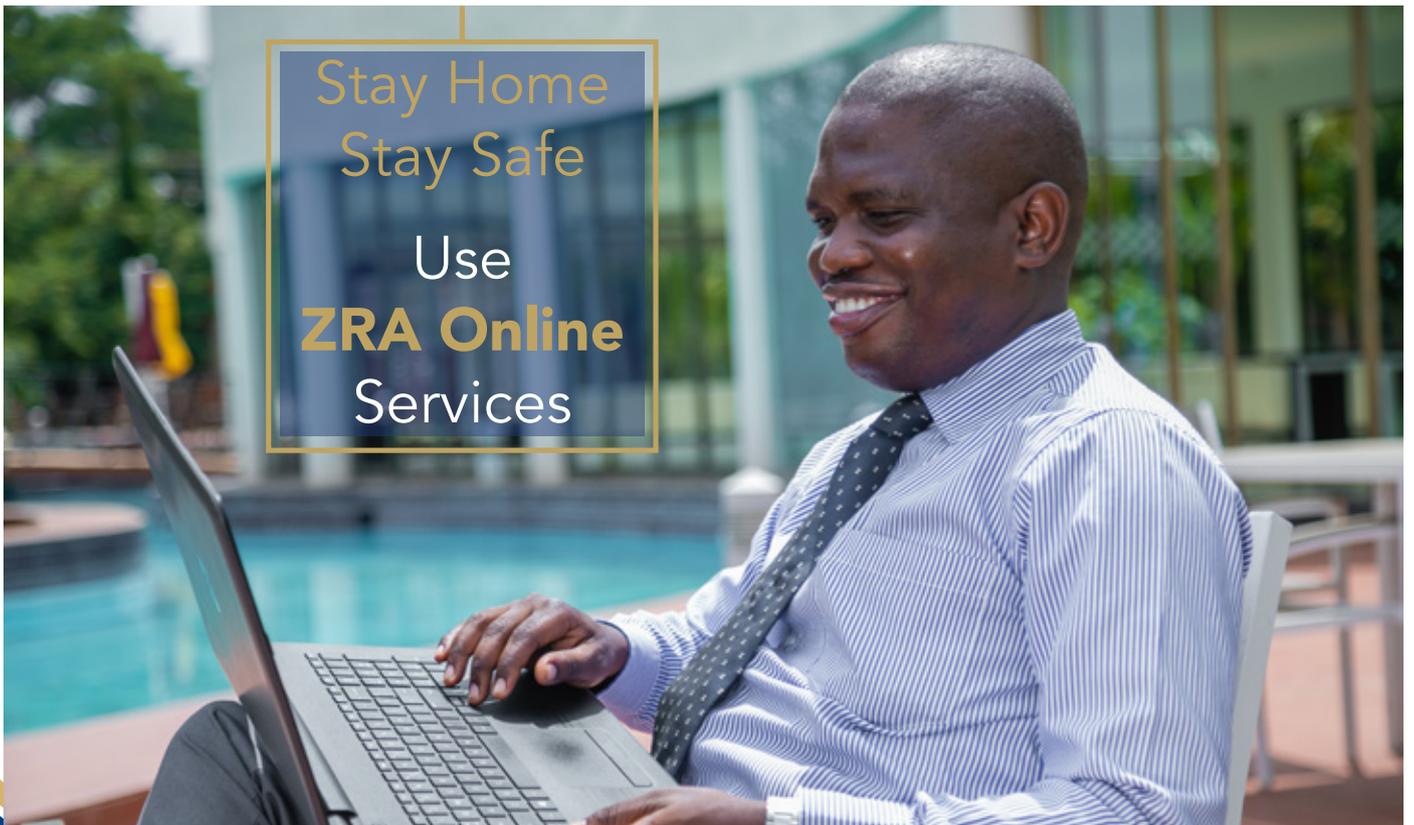
Ms. Gertrude Musyani
- Member



Mr. James Koni
- Member

Stay Home
Stay Safe

Use
ZRA Online
Services



EXECUTIVE FOREWORD

Mr. Kingsley Chanda
ZRA Commissioner General

Our transformation agenda is undoubted and unstoppable. The ultimate objective is to realise an efficient and effective Zambia Revenue Authority that will support the Vision 2030 through mobilisation of resources for government and implementation of growth-oriented initiatives for the private sector.

This journey that we embarked on in 2016 has resulted in a lot of structural reforms that have yielded both tangible and intangible benefits for all our stakeholders. We have consistently delivered our revenues above target despite unfavourable macroeconomic indicators in some years.

We have successfully aligned our operational structure to the tax laws, implemented a staff promotion policy that considers our employees first before looking at outsiders, abolished employment contracts at lower ranks and replaced them with permanent and pensionable jobs, digitalised most of our processes thereby simplifying tax compliance requirements, decentralised our taxpayer services by setting up service centres in shopping malls, increased our training budget and started commercialising our training centres.

We have also introduced police and intelligence training for customs enforcement officers, implemented a zero tolerance policy to corruption and developed our own TaxOnline II system thereby saving a lot of money (forex) in system development and support. The promotion of e-payments have helped in achieving efficiency and reduction in cash pilferage. We have started integrating our systems with other tax administrations in the region in order to reduce on smuggling and under valuations. These are some of the many achievements we have made together as a team and with the valuable support of our government, cooperating partners and our taxpayers.

The survival of our economy and ultimately our people depends on this institution now more than ever before. Our difficult responsibility of collecting revenues, facilitating trade, promoting local business growth and protecting our borders and airports from illicit imports and exports has never been greater in the history of our country in the face of adverse global economic dynamics. It is for this reason that I constantly urge all Zambians to ensure that we cultivate and internalise the spirit of voluntary compliance because that is the only way we can grow and protect our local economy.

Our drive towards ensuring that there is voluntary tax compliance has been yielding

success. Tax education programs are in place to help taxpayers with knowledge on their rights and obligations. While the idea is to reward compliant taxpayers and punishing non-compliant taxpayers to the maximum, we remain resolute to having knowledgeable and satisfied taxpayers. This will create an environment where there is trust and mutual collaborations with our stakeholders.

In the first quarter of 2020, the world was hit with the Coronavirus pandemic. People across the world have been infected and deaths recorded. Zambia is not an exception resulting in serious health and security concerns. Our government responsibly has responded with a variety of preventive and curative measures some of which have affected economic activities.

Consequently, our revenue collection has negatively been affected as consumption has slumped, imports and exports have declined. However, I remain optimistic that we will continue to deliver the best results for our government and our people in these difficult times.

In December, 2019 I launched the wellness program for the Authority and I am glad that different stations have come up with programs of ensuring that they meet to exercise and take care of their health. In line with our wellness program and through the example given by His Excellency, President Edgar Lungu, I call upon all of us to keep our surroundings clean at all times within and outside our work premises.

The Authority has continued to thrive on its modernisation reform programme in order to provide the right business processes for our stakeholders. On 5th January, we rolled out the TaxOnline II system which has provided a lot of benefits to our taxpayers. Taxophone is another reform that has enabled taxpayers meet their tax obligations on their mobile phones without having to use a computer or internet. Such institutional innovations have given us hope that we can do more if we continue to invest in technology. To that effect, the Kalundu House which was used to develop TaxOnline II is now our Innovation Hub and shall be managed by our Innovation and Project Management Director. We will continue innovating and developing our own systems designed to improve our service delivery.



The implementation of the TaxOnline II system has reduced the administrative costs of updating tax systems in line with the ever-changing business environment while increasing compliance for taxpayers because it is easy to use.

The Authority has also managed to establish an online interface of pre-arrival information of goods with the Democratic Republic of Congo (DRC) and Tanzania. This will enable ZRA to profile importations destined for Zambia or transiting, ahead of the arrival of the goods. Additionally, this will help the Authority in risk management interventions thereby, utilising resources prudently and at the same time enhance trade facilitation.

Other reforms include the opening up of service centres at East Park and Cosmopolitan Malls, respectively. Anytime this year, we will open another one at the ECL Mall in Kitwe.

Under Customs Services, we recently implemented standardised taxes on used motor vehicles in order to make taxes more predictable and enable our importers plan ahead. The standard rates also eliminated corruption in the determination of values for duty purposes.

Finally, let me pay tribute to all staff, taxpayers, the government, cooperating partners and everyone else who has been involved in combating the Corona virus pandemic. This disease is a global health and economic threat that we cannot afford to ignore.

Thank you very much and enjoy reading this publication.

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ReveNews is your publication and your contribution in form of letters, comments, ideas and articles you wish to share will go a long way in meeting the objectives of this newsletter.

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Editorial

Topsy Sikalinda
Corporate Communications Manager

Dear readers,

It is my pleasure to share the first edition of ReveNews for 2020.

In this publication, we highlight the roll out of the TaxOnline system other staff related activities. We also have the message from our Commissioner General outlining the strategic direction of the Authority in 2020, the key roles that women play in ZRA including the launch of the ZRA Women's Leadership Forum. We further profile ZRA's loyal employees as he bids farewell to the Authority.

We wish to thank everyone who contributed the inspiring articles to this publication.

As with anything in life, the more you put in to the ReveNews, the more you will get out of it. Please feel free to write articles, case studies and any other tips or tools that could be of value to your peers and our taxpayers.

It is gratifying to note that ever since the Authority started implementing its Corporate Strategic Plan (CSP) 2019-2021; a lot has changed especially aspects of tax compliance resulting from increased stakeholder engagements and collaborations.

We wish to thank our taxpayers for the cooperation and support they continue giving us.

With Covid-19, we are

hopeful that everyone is keeping safe and ensuring all hygiene standards are being met. This is why we shall have more electronic copies than printed copies for this publication.

We always strive to make our ReveNews more than just a publication by being informative and using it to serve our taxpayers. We are always open to any ideas that will help us improve. Please email your ideas to the editor.

Together we become stronger!



FINANCE MINISTER IMPLORES ZRA TO GET MORE REVENUE

By Mildred Chama



Finance Minister (c) Dr. Bwalya Ng'andu with ZRA Commissioner General (r) Kingsley Chanda

Minister of Finance Dr. Bwalya Ng'andu has implored the Zambia Revenue Authority (ZRA) to continue enhancing taxpayer education as a way of encouraging compliance.

Speaking when he toured the ZRA Head Office in Lusaka, Dr. Ng'andu congratulated ZRA for collecting beyond the targets but added that more revenue could be collected if taxpayer education is enhanced.

He said tax elements should be included in the school curriculum and pledged to work with the Ministry of General Education to ensure this is achieved.

“Tax compliance has always been a challenge and the burden of paying taxes rests mostly on the local people. Tax should be one of the elements to be included in the school curriculum”, he said.

Dr. Ng'andu further pledged to support the Authority in its quest to collect more revenues.

“ZRA is worth supporting because we need more revenue. We have given you a target and it is important to give you financial and human resource support”

the Minister added.

Dr. Ng'andu also encouraged ZRA to install point of sale terminals in order to avoid cash transactions.

Meanwhile, ZRA Commissioner General Kingsley Chanda bemoaned the continued rampant smuggling and the deliberate disregard for tax laws in the country.

Mr. Chanda also raised concern about tax incentives that are given to investors and businesses from various places.

“The incentives Honourable Minister are being offered everywhere including

VAT. They are done uphazardly and are affecting revenue collection”, said Mr. Chanda

He appealed to the Minister to assist the Authority in ensuring all tax regulations are enacted without delay.

ZRA Senior Management Members accompanied the Minister and his entourage on the tour of various ZRA project offices and the East Park service Centre.



Dr. Ng'andu greeting Commissioner Customs Services, Sydney Chibbabbuka (c), Commissioner Finance (l) Brigitte Muyenga and Commissioner Indirect Taxes (r) Moses Shuko

TAXONLINE EASES COMPLIANCE



By Oliver Nzala

In 2016, the Zambia Revenue Authority (ZRA) made a decision that all procurements in ZRA should be preferred and reserved for Zambian citizens and local bidders. This move was aimed at ensuring that Zambian entrepreneurs are empowered and also enabled provide home grown solutions to some of the socio-economic challenges that institutions and the country face.

In line with some of the key result areas of the Corporate Strategic Plan (CSP) 2019-2021 which was about to be launched, ZRA signed a Memorandum of Understanding with the Copperbelt University (CBU) with the sole aim of coming up with local solutions. On the other hand, this was also aimed at promoting indigenous minds to shape the future of the country.

The MoU was for the two institutions to cooperate in the area of developing innovative home-grown solutions that will be specially customised to meet the local challenges in tax administration. The task seemed simple but daunting: develop the TaxOnline system.

A team of over forty-five ZRA and CBU staff was assembled to start developing an online tax system which would respond to the needs of the taxpayers. Considering the nature of the work, the team needed its own working environment devoid of all distractions. A separate location was identified in Kalundu, a place which has

now become an ICT innovation hub for the Authority.

ZRA Commissioner General Kinglsey Chanda said the collaboration with CBU was a significant step in the modernisation agenda by ensuring that the Authority is a model in tax administration through effective, automated and user-friendly business processes.

“It is our expectation that our cherished taxpayers will utilise the new system to carry out registrations, filing of returns, payments and other services offered. We assure you that we are available at all times to help you navigate through the portal and all enquiries will be attended to promptly”, Mr. Chanda said.

ZRA management was aware that there was no option for halting this project because this was the right time to change what needed to change and simplify business processes for taxpayers.

In order to come up with a system that meets the needs of the local taxpayers, ZRA also provided an opportunity to the team to conduct a study tour with the South African Revenue Service (SARS). This learning opportunity provided more insight on how to come up with the system, foreseeable challenges and the change management strategies that can be used.

“It was never an easy task from the onset. We had to change a lot of things

regarding how we wanted the system to look like. We even had to change the structure of the system on a number of occasions. There were verbal quarrels in the exchange of ideas but of course that is normal and in the end, it was very fruitful”, adds Chimambo Chibale, Director Innovation and Project Management.

In preparation of the roll-out, taxpayers were to requested update their demographic information such as names, address and contact details. Taxpayers were also requested to submit all pending returns and pay all outstanding balances on their accounts for a smooth transition to the new system before 31st December 2019.

A support desk was set up to provide support to taxpayers who may have challenges using the new system. The call centre personnel were equally trained to assist taxpayers with queries. This move was supported by taxpayer service centres dotted across the country.

The TaxOnline system offers seamless processes designed to enhance taxpayer experience but cutting down on bottlenecks and processes that made it difficult for taxpayers to use the previous system.

ZRA TO MAXIMISE VOLUNTARY COMPLIANCE

By Oliver Nzala

At the beginning of the year 2020, the Zambia Revenue Authority (ZRA) announced that it would work under the theme “maximising voluntary tax compliance for enhanced revenue mobilisation”.

ZRA Commissioner General Kingsley Chanda said the Authority’s focus on voluntary tax compliance is important so that Zambians can develop a culture of voluntarily doing the right thing.

Mr. Chanda also highlighted how the Authority was spending so much money, annually on enforcement activities due to lack of compliance by some taxpayers.

Mr. Chanda has urged taxpayers to voluntarily comply with all tax obligations and ensure that they contribute to national development. He said the ideal situation should be where the Authority spends less on enforcement activities and channel resources into other business processes for improved productivity and efficiency.

The Chief Taxman’s call towards Zambians is to take keen interest in meeting their tax obligations because tax evasion deprives the government of the revenue needed to drive forward the collective aspirations of Zambians. Tax collected is used for

socio-economic programmes that meet people’s daily aspirations such as construction of roads, hospitals, schools and providing other amenities by Government.

Speaking at a press briefing on the performance of the Zambia Revenue Authority in 2019, Mr. Chanda said the focus in 2020 will be to assist taxpayers to comply with their tax obligations voluntarily.

Mr. Chanda also announced that government had set the revenue target for ZRA in 2020 at K59 billion.

“We are hopeful that with the support of our taxpayers and other stakeholders, we will meet this target. We will leverage on technology and our staff to attain this enormous task in 2020”, Mr. Chanda said.

Mr. Chanda informed the nation that ZRA surpassed its revenue target of K51.8 billion for the fiscal year 1st January 2019 to 31st December 2019 by K1.1 billion.

“Under the current Corporate Strategic Plan (CSP) 2019-2021, the Zambia Revenue Authority is putting a focus on satisfied and knowledgeable taxpayers for improved public perception and customer experience. This is because the Authority recognises the fact that an efficient tax sys-

tem is important. The relationship between taxpayers and the Authority is equally of paramount importance in promoting a tax culture based on voluntary compliance”, Mr. Chanda said.

In essence, the ZRA Commissioner General is concerned about having a citizenry that is built on a good relationship with the Authority and also ensuring that citizens know that it is law to pay tax. Citizens should be willing to abide by that law from a moral perspective because of the overall national benefits of paying tax. This calls for having the right attitudes towards paying tax.

A substantial aspect of the work of a tax administration includes activities that cover both compliance and customer service. Many of the functions of tax administration depend to a certain extent on the voluntary compliance of taxpayers.

He said in 2019, ZRA collected K63.8 billion in gross revenues, while the refunds stood at K10.9 billion resulting in a net collection of K52.9 billion. The net collection of K52.9 billion translated to 17.6% of the projected Gross Domestic Product (GDP) estimate for 2019 compared to the targeted 17.3%.

The Commissioner General attributed the good performance in 2019 to higher than programmed



ZRA Commissioner General Kingsley Chanda with Senior Management addressing the media at Pamodzi Hotel in Lusaka.

revenue collections under indirect and trade taxes which posted surpluses of K264.8 million and K906.3 million, respectively.

Mr. Chanda also said there is a lot of commitment through government to dismantle Value Added Tax (VAT) refunds.

“We will ensure that current refunds in 2020 are honoured while a plan will be agreed with the Ministry of Finance on dealing with refund arrears without distorting the input/output performance of VAT in 2020”, he added.

The Commissioner General thanked the Government, the Governing Board, the German government through GIZ, European Union, the World Bank, the International Monetary Fund (IMF), the African Development Bank, the US Treasury and the world customs organization for the continued support rendered to the Authority.

Mr. Chanda added that the Authority has implemented structural changes and modernization reforms such as the TaxOnline II, Taxophone, Electronic Fiscal Devices (EFDs), fresh start which gave taxpayers an opportunity to start

the new year on a clean slate and the implementation of the Customs Self-Assessment (CSA) at the five Centralised Processing Centres (CPCS) among other reforms.

Mr. Chanda said in 2019, the Inspectorate and Customs Enforcement (ICE) unit focused on risk-based operations driven by intelligence information and intercepted 2,861 consignments on the customs side and made 594 visits to VAT registered suppliers in order to verify whether they were issuing tax invoices.

He said the enforcement interventions in 2019 resulted in total revenue collections of K88.6 million especially from customs anti-smuggling operations.

Further, ZRA heightened its compliance enforcement activities in the betting and gaming industry through the block management system. Revenue from this sector has seen an upswing from K10.9 million in 2018 to K48.9 million in 2019.

Mr. Chanda said in 2019, the Authority intensified efforts to ensure completeness and accuracy in returns and declarations filed by taxpayers, with particular

emphasis on the mining sector.

He said after a detailed review of selected taxpayers' VAT returns and import declarations, assessments of more than K10.4 billion were raised against erring taxpayers in the mining industry and K364.2 million was collected at the end of 2019.

Furthermore, audits of all customs transactions of some mining companies spanning the period 2013 to 2017 were also done, resulting into assessments of K425.0 million which was collected.

It is expected that the country will continue to witness rising levels of tax compliance because of satisfied and knowledgeable tax payers who believe that paying tax will have a rewarding national destiny.

Members of the press and invited guests at the press briefing



SPLITTING OF DOMT



By Mildred Chama

As part of the re-structuring process, the Zambia Revenue Authority has re-aligned some divisions within the Authority aimed at enhancing revenue collection and service provision.

The restructuring has led to the Modernisation and Domestic Taxes Divisions, respectively, ceasing to exist in ZRA. Departments that were under the modernization division have been integrated into other divisions.

Prior to the splitting of Domestic Taxes Division, a review conducted to establish reasons for the dismal performance of certain tax types such as VAT revealed several aspects in tax administrations that needed attention.

The split became inevitable after realizing that the Domestic Taxes Structure in its previous state did not allow for adequate attention to be paid to the particular tax types across the various revenue administration functions. This scenario for instance reflected in the number of challenges related to Value Added Tax (VAT), the number of outstanding

unaccompanied returns, the number of outstanding disputed assessments, high incidence of fraud, outstanding VAT refunds audits, narrow tax base, to mention a few.

The Authority therefore, needed to find solutions that would provide

The Authority therefore needed to find solutions that would provide positive solutions to tax types that required closer monitoring,

positive solutions to tax types that required closer monitoring, timely detection and intervention by skilled staff to ensure higher and sustained compliance to mitigate the identified tax leakages. Consequently, this led to the splitting of Domestic Taxes Division into Direct Taxes and Indirect Taxes Divisions. This structural change will therefore enable the Indirect Taxes Division to

address issues around enhanced revenue mobilization, Customer and stakeholder focus as well as human capital capacity issues.

The long shot of it all is that, dealing with these issues directly will enable the achievement of significant reduction in the number of un-reconciled VAT accounts for taxpayers, reduce outstanding VAT debt, sustain, to a minimum the number of outstanding unaccompanied returns and the number of outstanding disputed assessment. It will also lead to lowering the high incidence of fraud, increased refund audit throughput and eventual broadening of the tax base.

The re-organisation is set to provide better services to taxpayers across the country through upgrading of stations. It will also help the Authority to regain focus on key areas by building a specialised knowledge base for the administration of taxes with a view of improving voluntary tax compliance.

ZRA ACTS AGAINST COVID-19

By Mildred Chama

By the time you are reading this, you could probably be working from home or at the office under the job rotation schedule due to the novel coronavirus pandemic that has left thousands dead and more than one million people infected across the globe. Zambia has not been spared of this pandemic.

At national level, different interventions have been put across to prevent further infections and the spread of the virus. This has trickled down to institutional interventions where employers both in the public and private sector, respectively have had to put measures that help protect employees and the public from the risks of getting infected.

As a public institution that serves the nation by collecting revenue, the Zambia Revenue Authority (ZRA) immediately responded to the call by Government to implement both health and operational measures. Other than the recommended washing of hands and sanitizing, Republican President, Edgar Lungu made it mandatory for members of the public to wear masks. The pandemic has evidently disrupted social and economic activities, but one thing is clear: life is more important.

The ZRA was quick in its reaction to health recommendations and set up a COVID-19 Task Force to spearhead the implementation of health measures and make administrative and operational recommendations to management on the best practices of managing the

working environment as a result of the pandemic. The foremost identified recommendation was consistent and effective communication to staff and the taxpayers about the virus: that is its transmission, symptoms, prevention and how to deal with any suspected cases of an infection.

The measures under implementation by ZRA have been cascaded to all areas of operations and this has proved effective

The pandemic has evidently disrupted social and economic activities, but one thing is clear: life is more important.

such as the job rotation method. This measure is meant to avoid crowding of officers in work spaces as a preventive measure. It is applicable to work areas that require the presence of an officer at the office to attend to both external and internal clients. However, employees alternate on a weekly basis, meaning that some of them work from home and others work from offices.

This move has been further supported by making it easier for officers working from home to connect to ZRA ICT operational services. This has ensured that the institution is fully operational and executing its mandate. In another

effort to decongest ZRA offices, the Authority has continued encourage taxpayers to avoid visiting its premises but use the online platforms available. On these platforms, taxpayers can register, file returns and make payments without physically visiting the Authority. Importers and exporters are also being encouraged to utilise e-services as much as possible including pre-lodgment of documents to help manage dwell time at ports of entry.

However, for those in dire need of help and decide to visit a ZRA office, 'keep a distance'; messages have been put on the floor and chairs to ensure that the public adheres to the measure of observing social distance.

Further, the Authority has heightened hand washing and sanitization in the institution for both staff and visitors. Face masks that cover the mouth and nose and gloves have also been distributed to staff to ensure they are further protected as they go about their daily work. Virtual meetings have also replaced the physical ones given that officers work from different places at various times.

While the world continues to research for a vaccine or cure, the effectiveness of the measures implemented so far can only yield better results if communities, nations and the world remain united in this fight. The Revenue Authority will continue to implement these measures in order to protect society.

Tax Revenue Collection in Zambia; a Historical Perspective

By Laban Simbeye

1. Early History of Governance and Politics

The earliest known taxation system in precolonial Zambia was the tribute system within chiefdoms and kingdoms. At that time, the territory now known as Zambia, was inhabited by various warring tribes who themselves had fled from the Luba-Lunda kingdom in the Congo and, from the Mfecane in the south. Native chiefs and kings required their subjects and conquered tribes to make regular tributes of livestock, jewellery, grain, salt, animal skins and beer. The chief or king would, at his discretion redistribute to meet communal needs such as during traditional ceremonies, during war, famine or to pay members of his staff such as messengers and guards. Strictly, however, such a system could not have been said to qualify as a taxation system because it was largely voluntary. Moreover, there was no social contract between the rulers and their subjects.

In 1891 King Lewanika of the Lozi, fearing the arrival of yet another conquering tribe from the South following his kingdom's conquest by the fearsome Makololo, requested British protection. On 17 October 1900, he was informed that the protection of Her Majesty's Government had been extended to his kingdom and he and his chiefs and representatives of the British South African Company (BSA) signed the Barotse Concession. The British Secretary of State confirmed the concession in due course for the Colonies and under its terms, the company acquired trading and mineral rights over

the whole of Lewanika's dominion, in exchange for an annual subsidy of £850, among other advantages.

North Eastern Rhodesia however remained dominated by Arab slave traders. Before 1899 the whole Territory had been vaguely included in the Charter granted to the British South Africa Company. In the same year however, the Barotseland-North Western Rhodesia Order in Council placed the Company's administration of the western portion of the country on a firm basis. It was closely followed by the North-Eastern Rhodesia Order in Council of 1900 which had a similar affect. The two territories were

torney-General, the Financial Secretary, the Senior Provincial Commissioner, and the Director of Medical Services, the first cabinet. Provision was also made for the inclusion of extraordinary members on special occasions. The Order in Council also provided that a Legislative Council should be constituted in accordance with the terms of the Northern Rhodesia Order in Council, dated 20 February, 1924, to consist of the Governor as President, the members of the Executive Council ex officio, nominated official members not exceeding four in number, and five elected unofficial members. In 1929 the number of elected unofficial members was increased to

seven as a result of the very considerable increase in the European population. During the year 1938 the numbers of official and unofficial members were equalised by an amending Order in Council which made provision for a nominated unofficial member to represent native interests and a reduction by one of the number of official mem-

bers. This was the first parliament. The seat of government was then transferred from Livingstone to Lusaka in 1935

2. The First Taxes in Zambia

As early as 1924, the governance structure of Northern Rhodesia was well defined both in terms of the executive and the legislature; cultural and economic transformation had already begun at a rapid pace. Whereas the indigenous peoples of Zambia had long been trading by barter, the coming of the colonial settlers introduced a monetary economy based on the British coinage. In order to coerce the native inhabitants to offer their



amalgamated in 1911 becoming Northern Rhodesia, and the Company continued to administer the territory, subject to the exercise of certain powers of control by the Crown, until 1924. However, in that year the British Crown assumed the administration of the territory and terms of a settlement were arrived at between the Crown and the Company. In addition, on 1st April, 1924, Herbert Stanly was appointed first Governor of the territory of Northern Rhodesia with Livingstone as capital.

The Governor was advised by an Executive Council which consisted of five members—the Chief Secretary, the At-

labour to exploit the resource potential of the territory, the colonial government introduced both a poll tax and a hut tax. The poll tax (personal tax) was payable by every man of working age in both the urban and rural areas. A hut tax (property tax) was also payable by the owner of every hut beginning in 1901 (figure 1). Since the taxes could only be settled using the settler's currency, natives had to find work with the settlers so as to earn some money with which to pay their taxes. In this way, the natives were introduced to the monetary economy and wage employment thus setting the stage for a modern taxation system.

3. Early Tax Policy Frictions

Following the discovery of copper and other minerals at present Kabwe (Broken Hill), on the Copperbelt and in the Katanga region of the Congo, there was a rush of European investment to the region. The railway from the Cape was extended in record time from present day Bulawayo to reach Ndola in 1909. By 1940, the major copper mining towns of Luanshya, Rhokana, Mufulira and Nchanga had sprung up as reported by Henderson (1973). Estimates show that up to 32,000 African workers were employed in mining operations in the mines of Northern Rhodesia. Such was the rapid economic transformation that the first recorded industrial action in the history of Northern Rhodesia was ignited by an increase in the native poll tax in 1935. For a racial class already suffering wage discrimination, the tax was oppressive and proved to be the tipping point, which sparked widespread industrial action on the copper mines reports Henderson (1973). Historians now recognise this maiden strike action as the genesis of the Zambian independence struggle.

4. Fiscal Affairs in the Colonial Era

Comparing the revenue basket from nearly a century ago with the present, one finds both striking similarities and stark contrasts. For example, the 1938 revenue report shown in Figure 2 details that Income Taxes, Customs and Excises have always been staples of government revenue. However, there have been additional sources of revenue such Sales Tax,

Licences	...	...	...	...	...	...	...	£	60,888
Native Tax	...	...	...	...	...	...	...		133,625
Customs and Excise Duties...	...	...	...	...	...	...	...		414,120
Income Tax	...	...	...	...	...	...	...		757,200

Value Added Tax and mineral royalties that were introduced at various stages in the nation's history. It is astounding to learn that the native tax was a significant revenue contributor in the colonial era. History has not told of the sacrifice since colonial times of ordinary Zambians for the economic development of the country. I believe this is a message the Zambia Revenue Authority must carry to the people Zambia to demonstrate the power of taxes.

The Colonial Government faced a large fiscal challenge in maintaining law and order in the vast territory. Infrastructure

was rudimentary and malaria presented a constant threat to the settlers. Despite this, the British government was unwilling to send resources to the territory and largely expected the territory to fend for itself. Figure 3 shows the expenditure outlay, the 'yellow book', of the colony in 1930. District administration absorbed the largest share of expenditure while the police and health were second and third respectively. Fast forward to 2020, there is uncanny consistency in the pattern of public resource allocation since colonial times.

<i>Head of Expenditure.</i>		<i>Actual Expenditure to 31st March, 1930.</i>	
		£	
I.	The Governor	...	6,339
II.	Secretariat	...	7,746
III.	European Education	...	20,697
IV.	Printing and Stationery	...	8,489
V.	Native Affairs	...	18,709
VI.	District Administration	...	111,055
VII.	Treasury and Income Tax	...	12,123
VIII.	Customs	...	7,966
IX.	Posts and Telegraphs	...	37,120
X.	Lands	...	2,142
XI.	Survey	...	12,245
XII.	Audit	...	3,489
XIII.	Judicial	...	6,445
XIV.	Legal	...	4,425
XV.	Northern Rhodesia Police	...	66,820
XVI.	Prisons	...	12,945
XVII.	Health	...	54,716
XVIII.	Veterinary	...	20,575
XIX.	Agriculture	...	15,281
XX.	Mines	...	2,668
XXI.	Public Works	...	6,927
XXII.	Public Works Recurrent	...	26,018
XXIII.	Percentage of Tax	...	8,650
XXIV.	Miscellaneous Services	...	27,928
XXV.	Pensions and Gratuities	...	24,949
XXVI.	Interest Account	...	6,900
Total Ordinary		...	£532,367
<i>Extraordinary.</i>			
XXIX.	Posts and Telegraphs	...	1,008
XXX.	Public Works	...	20,119
XXXI.	Land Purchase	...	1,033
Grand Total		...	£554,527

International Customs Day

By Mildred Chama



Acting Commissioner General, Moses Shuko, Commissioner Customs Services Sydney Chibbabuka pose for a photo with recipients of the ICD awards



The Zambia Revenue Authority (ZRA) joined the world customs community in celebrating the International Customs Day (ICD) 2020, on 26th January, 2020 under the theme “Customs Fostering Sustainability for People, The Planet, and Prosperity”.

This came at an appropriate time, as it gave the administration an opportunity to enhance its response to various environmental issues. A number of activities were held throughout the week leading to the ICD, after a televised launch by the Commissioner General, Kingsley Chanda.

The activities included the destruction of expired and counterfeit goods worth K700, 000 (ZMW) which had been intercepted during various Customs operations. The event was witnessed by the Town Clerk, Steven Mwansa ZRA Commissioner of Customs, Sydney Chibbabuka and Customs officers.

The destruction demonstrated how Customs protects human health, the environment, and promotes prosperity for local businesses by preventing unfair competition in the market. The week of commemoration was also a good time to engage stakeholders through open days at three major ports.

Customs officials, and those from the Judiciary, Forestry department, District and Civic administration, held a tree planting event at Chilenje Local Court in Lusaka. This was meant to champion for a green environment by planting forty trees and owers. Donations of forfeited gas oils were also made to some agencies involved in enforcement activities relating to the Country’s environment.

The week of commemoration was wrapped up with a Gala dinner at which officers were awarded for

their role in trade facilitation, long and dedicated service. Former customs officials, and some stakeholders involved in Environmental protection were also awarded.

Acting Commissioner General Moses Shuko urged customs officers to reflect on their achievements, challenges and future strategic direction in trade facilitation and investments.

“Improved processing efficiency with reduced turnaround time for transporters will help business grow while increasing the tax yield for customs”, Mr. Shuko said during the commemoration of the International Customs Day at Mulungushi International Conference Centre. Mr. Shuko said customs plays an important role in protecting people by contributing to the security of supply chains. He said customs officers guard against the importation of illicit products that are detrimental to society such as narcotic drugs.

“Customs also monitors the importation and exportation of goods to ensure they meet sanitary and phytosanitary standards that have been set”, Mr. Shuko said. “Safeguarding our people and communities from emerging threats in health and security cannot be overemphasised especially as the world continues to merge as a global village”, he said.

He further commended ZRA officers for their individual and collective contributions to making the Authority a model of excellence in trade facilitation and customs administration.



ENHANCED TAX EDUCATION



By Mildred Chama

The Zambia Revenue Authority's (ZRA) approach to taxpayer education and service provision is ever changing significantly. Now more than ever, the Authority is determined to make taxpayer education a priority to ensure taxpayers can easily comply.

Having appreciated that ZRA deals with taxpayers who come from various backgrounds, diversifying modes of information dissemination and varying the messages, are issues that need to be addressed to reach many if not all stakeholders. Evidently, there is an ever-growing awareness at ZRA on the importance of upholding best practices in the provision of tax services.

As demonstrated in the recent national budgets, now more than ever, the Zambian government is striving to mobilise resources domestically through tax revenue to fund the budget. To do so, there is need to engage current and future taxpayers. Therefore, laws and regulations surrounding tax and related policies are constantly changing. It is important for ZRA to provide regular taxpayers education.

Tax administration has seen the introduction of various initiatives aimed at im-

proving tax compliance among taxpayers and in turn contribute to increased revenue collection. Most of these key developments in taxation have been influenced by the digital economy. Technology is a fast-moving industry and it is impossible for all taxpayers to keep up with the pace if they do not have access to credible information and skills.

Perhaps the major way of dealing with taxpayer compliance is education and awareness creation among the many challenges attributed to failure by stakeholders to meet their obligations.

Over the years, ZRA has been developing comprehensive educational and awareness programs aimed at meeting taxpayers needs in a timely, less costly and effective manner.

For the ZRA, education is about building on and inculcating a culture of voluntary tax compliance. The idea is to make taxpayers' responsibilities clearer and easier to understand, which, in turn, makes taxpayers appreciate their responsibility of paying taxes.

To this effect, the Authority has dedicated funds towards information dissemina-

tion to various taxpayers through various media channels, which include the Zambia National Broadcasting Corporation (ZNBC), Times of Zambia Print Park, the Zambia Daily Mail and other provincial community and commercial radio stations. To cut across language barriers, the information will be disseminated in English and the seven (7) official local languages.

This holistic approach effectively will help the Zambian government and ZRA collect more revenue.

ZRA hopes to shift taxpayers' perceptions of the tax authority by; increasing tax literacy among citizens, promoting social acceptance of paying taxes, explaining why taxes need to be paid, increasing the number of taxpayers meeting their obligations (filing returns and paying taxes), providing information on methods and how to pay taxes. Future taxpayers will also be empowered with information on general taxation issues.

Undoubtedly, taxpayer education is the bridge, linking tax administration and citizens, hence a key tool in the cultural transformation of a tax paying citizenry.

ADVANCE TARIFF RULINGS

By Merindah Moonga

Trade Facilitation has been recognised as an enabling factor for promoting economic growth and competitiveness of countries. A country's economic activities will in most cases involve among other things importing and exporting goods by either the informal, public or private sector. The structure of the economy will be a determinant of what activities are predominant. In the case of Zambia with an infant manufacturing base, importing of finished goods becomes unavoidable.

On the other hand, the deliberate policy by the government to encourage value addition to most of the raw materials, grow the manufacturing industry and produce for purposes of export entails rampant importation of machinery and other technological equipment to be used in these industries. In other cases, these importations can include raw materials for the production of finished goods in Zambia. It is therefore inevitable to make imports and exports more efficient and seamless.

Advance Rulings are a proven means of facilitating trade, promoting transparency and consistency in all Customs operations, and fostering the participation of small and medium business in global commerce. A well implemented advance ruling system provides certainty to traders and their agents on how their goods will be treated at the time of importation; it promotes consistency application of customs rulings and laws, foster trust between customs and traders and encourage transparency as well as compliance. It can be an advance ruling on Origin and or Tariff.

When making decisions on what to import or export, it is important to ascertain the correct tariff classification of the merchandise entering or exiting the country as the tariff classification affects the revenue of the government and the private sector. This is because the tariff classification, commonly known as the HS Codes is usually the primary determinant of the applicable duties and taxes to which the imports are subject.

Traders will sometimes have disputes on how what they have imported should be classified for duty purposes. This often raises delays in the clearing of goods and revenue collection. The role of the Authority is to facilitate trade smoothly while collecting revenue according to the



provisions of the law. In doing so, ZRA strives to reduce associated cost burdens on the importer or exporter as well as the Authority.

The objectives and benefits of advance rulings are consistent with the mandate of the World Trade Organisation Trade Facilitation Agreement which calls for expediting movement, release and clearance of goods including those in transit. Member countries are required to issue Advance Tariff Rulings (ATR) for goods when requested to do so by an importer or exporter.

An Advance Tariff Ruling (ATR) is a written decision provided by customs on the tariff classification of goods that are yet to be imported or exported pursuant to Section 84 of the Customs & Excise Act, CAP 322 of the Laws of Zambia. The ruling is issued upon request in writing by the importer or exporter who foresees an importation or exportation. This entails that the ruling is given prior to the importation as the name "advance" suggests.

It is important to note that no ATR will be issued in respect of any goods that have been either imported or pending clearance at the border. Most Advance Tariff Rulings applications are for machinery and other equipment that are to be imported in disassembled or unassembled state for purposes of transportation. ATR ensures that such merchandise is not classified as parts at the time of importation but a whole functional unit.

Prior to the importation or exportation, an importer, exporter, or an agent can apply for an Advance Tariff Ruling to the International & Policy Unit of the Customs Services Division on the prescribed Form CE 37 by either email or by post. Each application must be accompanied by relevant documents listed below:

Bill of lading and/or road manifest whichever is applicable;

Commercial Invoice

Detailed Packing list showing up all the main components for the equipment and machinery;

Sales contract;

Proof of payment (that is a letter of credit (L/C), or a Telegraphic money transfer when requested for,

Purchase order.

Additionally, a full description of goods is required for making a tariff decision together with any other necessary supporting information that may relate to the goods such as trade name/brand; specific characteristics of goods, composition of goods, production formula, chemical structure, production process by which the goods are manufactured, a description of packaging, the anticipated use of goods, manufacturer's product literature, drawings, photographs, samples, catalogue, information on the tariff classification on the similar goods previously imported, etc.

Applicants of an ATR are always advised to provide the correct information in their application. Failure to do so can result in the application being denied or ATR revoked if it was already issued.

Advance tariff rulings have the benefits of providing taxpayers with information which can help either an importer or exporter to plan prior to conducting business by providing certainty and predictability of how goods will be classified. This helps reduce disputes between ZRA and taxpayers, leading to high levels of voluntary compliance.

The more the number of advance rulings made, the more uniformity and fairness created and this usually creates an enabling environment for payment and collection of taxes because the tariff is known. In the long run, this builds cooperation and confidence among the different stakeholders involved in trade.

KAZUNGULA BRIDGE PROJECT AND THE ONE STOP BORDER POST



By Mildred Chama

Travel by road from one country to another can be exciting until you think of the hustles at the borders. This is even worse when you have to cross a river bordering countries by pontoon (ferry).

Therefore, to a cross traveller who has to cross the Zambezi river at Kazungula, the near completion of the construction of the Kazungula bridge brings much joy, especially to those afraid of water.

However, the completion of the bridge will also cheer the cross border trader and the Zambia Revenue Authority because the bridge brings with it the new one stop border post on the Zambia and Botswana sides.

The completion of the Kazungula bridge and the one stop border bring with it some expectations like enhanced trade facilitation and more revenue collection. It is also expected that the facilities will boost the regional and global trade and competitiveness of goods in the region due to reduced dwell time at the border for both passengers and freight hence reducing the cost of doing business.

The one-stop border boasts of state of the art facilities that will include several offices for customs agents, parking truck yard, scanner area for trucks, passenger traffic, terminals, and cargo scanner. It will also include isolation points for livestock.

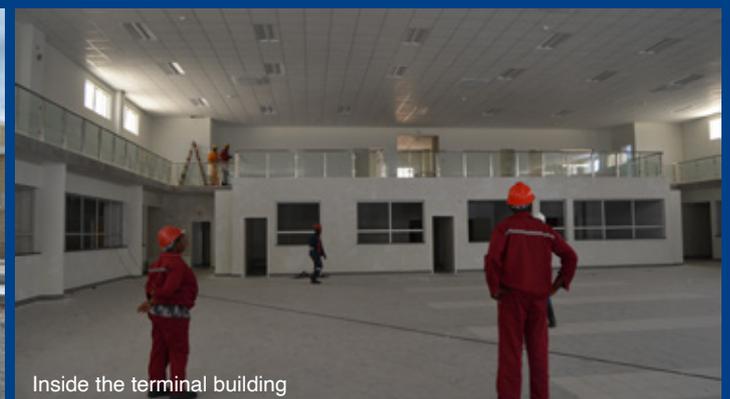
In 2014, the Governments of the Republic of Zambia and the Republic of

Botswana embarked on a joint project to build a 924m bridge at Kazungula to replace the use of ferries for cross border movement. The One Stop Border Post (OSBP) is part of the Kazungula project and it will house facilities where Zambia and Botswana Customs, Immigration, health and all other border agencies will operate under one roof on either side of the border.

The Kazungula bridge which will connect Zambia and Botswana is being constructed at the Kazungula crossing, where Botswana and Zambia share a border over the Zambezi River at the confluence of Zambezi and Chobe rivers. This is also the point where Botswana, Zambia, Namibia, and Zimbabwe meet.



New Passenger Terminal building under construction



Inside the terminal building

HEALTH IS WEALTH

By Oliver Nzala & Dominic Chungu



ZRA Commissioner General, Kingsley Chanda addressing ZRA employees on wellness and fitness at OYDC in Lusaka.



Director Human Resource, Moffat Nyirenda addressing ZRA employees on wellness and fitness in Kitwe.

In the ever changing competitive business environment, the Zambia Revenue Authority (ZRA) has now prioritised employee wellness in order to ensure consistent productivity and efficiency. This comes after an intrinsic realisation that employee wellness goes beyond not having a disease but captures the physical, social, psychological and even spiritual health of a human being. However, while all these matter, the Authority has put an emphasis on the physical and psychological health of its employees.

For this reason, the ZRA Governing Board approved the Employee Wellness Policy in 2018 and by January, 2019, implementation had started to which each employee contributes K45 every month meant to be used for employee wellness activities. In December, 2019 the Wellness and Health program was officially launched to help employees under the importance of taking care of their physical health.

Speaking during the launch, ZRA Commissioner General Kingsley Chanda said the wellness and Health day would become a permanent feature in the wellness activities of the Authority which will be conducted every month.

“We shall be having this fitness day monthly, we are all expected to make it a habit in our own way to keep fit as well as reducing on alcohol for those who drink excessively, at the same time observing our diets. This will help us go a long way in our fitness programme. Let us emulate our president, Mr. Edgar Chagwa Lungu who is championing wellness activities through his regular morning runs”, Mr. Chanda added.

He implored on all employees to take wellness seriously by engaging in different forms of keeping fit and healthy as further explained below.

Regular exercise prevents diseases such as heart disease, cancer, arthritis and diabetes. Regular exercise does not entail daily workout, like an athlete preparing for Olympics. Experts have advised that working out two to three times a week is efficient for good health. Jogging or taking walks is also highly recommended.

Regular exercise not coupled with good diet is futile. We are of a culture where fruits are mostly eaten only in times of illness. However, the importance of having fruits on a more regular basis can't be overemphasized. They are of manifold health benefits. Fruits which help against

obesity and deal with belly fat include; watermelon, apple, Grapefruit, Orange, lemon, banana and pineapple. Nutritionists further advise eating less fats. Hydration levels also have to be monitored, with an intake of at least between 2.5 to 3 litres of water daily.

The significance of rest and enough hours of sleep, is at times underplayed. Adequate rest and sleep is of vital importance and can reduce stress. It can also increase concentration and productivity. Studies show that poor sleepers have a greater risk of heart disease and stroke. Poor sleep habits have also strongly been linked to adverse effects on blood sugar in the general population.

Moderate consumption of alcohol is harmless but excessive drinking has complications. These include; high blood pressure, liver disease, heart disease, brain damage, cancer and ulcers. Daily excessive consumption of alcohol is detrimental to health. If alcohol is to be consumed, it must be in moderation.

Healthy individuals are more likely to increase productivity. Higher productivity would necessitate higher public revenue, which is a requisite for economic growth. Health brings wealth.



Assistant Director - HR Operations & Employee Relations, Patrick Chupa addressing ZRA employees in Livingstone on wellness and fitness.



ZRA employees participating in 200m race



TAXPAYERS HELPED MY FAMILY

By Natasha Phiri

One of the frequently failed adventures that mankind has undertaken is trying to understand the complex nature of life. This is because we all have different destinies to which life will give you what you wish for and what you don't. However, when you are still young, most often you have no idea of what you want in life.

At the age of Eight, I lost my father. I can remember very well at that time I was only in Grade 3. This was a very devastating moment for my unemployed mother who remained with three children to take care of. The first six months were so hard for our mother who had to deal with the denial of losing her partner and bread winner.

She started losing weight and we were there watching her mourn her husband. Sometimes, I could hear her cry in her bedroom when it was time to sleep. I would not help it but shed tears as well in my room. My mother knew things were about to get tough and she had no option but to raise her children the way she wanted. She had to make ends meet and provide for all our needs.

For my mother, her goal was to have her children get an education so that they can also take care of themselves. On the other hand, she had to deal with her

failing health because of a chronic illness. This was another blow to the family especially us the kids. Despite this sad news, my mother overturned this into positive energy like a gladiator. She sought the help of family and friends, became consistent with her medication and with time, she was back on her feet.

Being the eldest child, I saw how my mother struggled to keep us in school, myself in particular. I went to a Government school in my community where we only paid a minimal amount of which my mother afforded to pay. I completed my secondary school with very good grades and enrolled at Evelyn Hone College in 2015 to pursue a Diploma in Environmental Health and later completed in 2017.

That cycle of life has not however reached its end because now I am taking care of my mother as she continues with her treatment. I am also able to take care of my siblings. The most gratifying thing is that my mother has never lacked nor run out of her drugs and for me, I attribute this to the taxpayers who voluntarily pay their taxes and enable government to buy medicines and provide other health essentials.

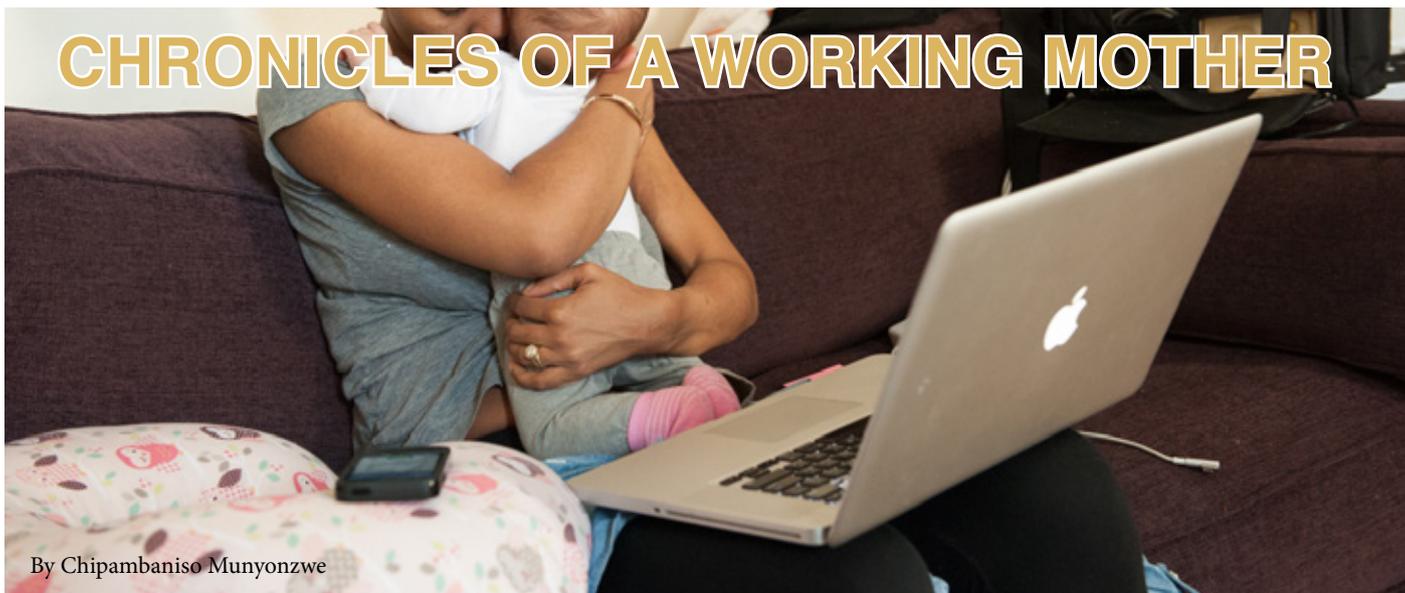
The support and care that my mother has received all these years has been an

individual experience on my part on why it is important to pay tax. One has to always look at an issue from different angles to have a clear picture of the situation.

At the same time, I have come to learn and understand that the revenue collected by the Zambia Revenue Authority (ZRA), is used by the Government of Zambia to construct road, build hospitals, schools, pay civil servants' salaries, provide security and many other social services.

From a personal experience, I want to thank all ZRA employees and taxpayers for the recommendable patriotic job they are doing towards socio-economic development of the country. I also make an appeal to every citizen to be compliant and voluntarily pay taxes. It is through these taxes that my mother and many people are constantly receive good health services. Your tax saves lives in our communities in many ways. Above that, paying tax is a moral and civic responsibility of every citizen. Paying tax is an aspect of national patriotism that helps nations to develop. By paying tax, we are guaranteed of a rewarding destiny. **Your Tax, My Tax, Our Destiny.**

CHRONICLES OF A WORKING MOTHER



By Chipambaniso Munyonzwe

It was 02:00 am, my son had a fever and I was typing an SMS in my head, wondering how I would tell my supervisor that, once again, I needed a day off to take my son to the clinic. My supervisor is such a good man that you have to morally balance your genuine excuses between work and an emergency.

The peak day for collections was fast approaching and this meant that enforcement activities had to be heightened in order to meet our monthly target. I thought to myself “this is a bad time to tell my supervisor that my son was sick”. Nothing was making sense.

After doing a mental calculation of my annual leave days, somehow there was a way out in my mind. It was like a heavenly choir suddenly appeared and begun to sing a hallelujah chorus. Of course, this was not real, but I am sure you catch my drift. The solution was just in two words: compassionate leave. Hallelujah! Overthinking very early in the morning can make you imagine things. At that time, I imagined Thanos was in our living room, about to do that finger clicking thing..... I digress.

Anyway, I waited for daylight and at a reasonable time, typed that text, ‘Good morning Sir...’ I can imagine how many other mothers were typing similar texts that morning. Balancing the demands of a career and the responsibilities of raising a young family can truly lead to some very humbling moments. You want to

lean in and conquer the corporate world, the super woman in you is hungry to be successful, but then a chubby little hand, covered in porridge *ya nshaba* (mixed with groundnuts), touches your freshly laundered power suit, because you forgot to wear a chitenge ...

Work life balance is so overhyped. Something always suffers. I think as a woman, it is possible to aim for the stars and break those ceilings, but sometimes, it comes at a great personal cost, especially if you do not have a strong support system. Children will get sick, the school run is not going anywhere, and your administrative assistant at home- Amake Rhoda will not show up, things will fall apart.

Sheryl Sandberg, the Chief Operating Officer (COO) of Facebook, in her book, *Lean In: Women, Work and the Will to Lead*, says “*perhaps the greatest trap ever set for women was the coining of this phrase. Banded about in speeches, headlines, and articles, these three little words are intended to be aspirational but instead make all of us feel like we have fallen short. I have never met a woman, or man, who has stated emphatically, “Yes, I have it all.” Because no matter what any of us has—and how grateful we are for what we have—no one has it all.*”

What then? You want children, a husband, and the three-bedroom house in Ibex Hill, but you also want a flourishing career. These are huge commitments that

require you to give your very best. How will you manage? This can be a daunting question yet simple to deal with. Recognize your limitations and never, ever be afraid to ask for help from your partner or your supervisor. No matter how amazing you are, you cannot do it all alone and acknowledging this aspect of reality is the first step to flying high.

There is no shame in paying somebody to pack the lunchboxes or deal with the school errands for you, if it will help you finish that report and get home in time to tuck the little angels in bed.

Separating home life from work life can sometimes feel like being encouraged to develop a split personality. After all, there is only one you. There will be moments when it just doesn't feel worthwhile, but dear sister, every time you report for work and commit your time to being productive in whatever space you are in, and give it your very best. You are contributing to the development of the nation, and you are doing it in stilettos and aprons too!

Never mind that in the rush to leave the house, you put your wig on, the wrong way. This is what the mirrors in the ladies' room are intended for. Put that wig back on, the right way, walk out with your chin up and meet those revenue targets again. Then go home and watch Paw patrol or Mpali.

You are more stronger than you know!



ZRA IMPLEMENTING WORK PLACE SAFETY

By Mwenya Mulenga

People that have worked in the mines or stayed on the Copperbelt Province are familiar with a saying “sefuti kuisunga wemwine” meaning “safety begins with me”. Definition of Safety according to Merriam Webster is the condition of being safe from undergoing or causing hurt, injury, or loss. Occupational Health and Safety (OHS) or workplace health and safety, is a multidisciplinary field concerned with the safety, health, and welfare of people at work.

The Zambia Revenue Authority (ZRA) has a Health, Safety and Environment unit under Administration Department whose major objective is to prevent workplace accidents as well as injuries through the promotion of a positive safety work

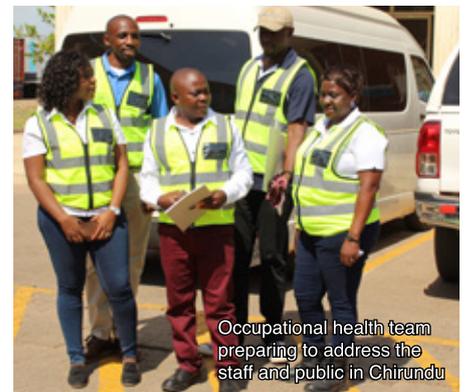
culture.

Some of the responsibilities of the unit amongst others are;

1. Conducting of Risk Assessments for all routine and non-routine projects and suggest remedial actions
2. Conducting of routine safety inspections of workplaces and advise on necessary corrective/preventive measures.
3. Coordinating and conducting of general health and safety awareness sensitizations
4. Coordinating and conducting of emergency drills aimed at raising awareness on emergency preparedness amongst all employees/clients across the authority.
5. Conducting of incident investigations of all incidents/accidents involving employees at work, contractors, clients and equipment as well as suggest preventive measures.
6. Facilitate and provide First Aid to casualties at workplace

The unit has already started engaging employees and taxpayers in sensitization programmes across the country where assimilation, talks with staff and members of

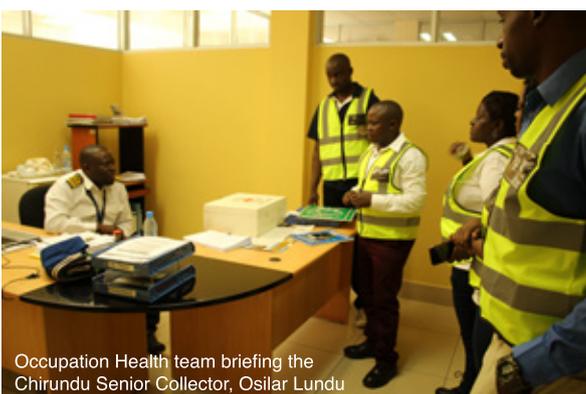
the public were conducted. The aim of the assimilation is to assess how prepared the ZRA stations are when responding



to emergencies because the Authority is a busy institution attending to people on a daily basis such as clearing agents, cross border traders, truckers and passengers .

The unit strives to coordinate all OHS activities and continues to appeal to all staff to realize that individual Safety and that of others is a responsibility of everyone.

Together we can achieve ZERO Target of Zero Accidents, Zero Ill-Health and Zero damage to property.



Occupation Health team briefing the Chirundu Senior Collector, Osilar Lundu

UP-CLOSE WITH FANWELL NYIRONGO



By Oliver Nzala

“When I am given something to do, I take it as something that is needed and someone is depending on it. I always take it that anything that comes to my desk should be treated with urgency and dedication because someone needs help. I want to think that such an attitude is what has made the Authority recognise my work since 1997”.

These are words of a man who believes that he was destined to serve people in the best way possible whenever he has an opportunity. He believes that in order to so, one needs to be receptive to everyone that approaches him or needs help. Where he is not able to provide a solution, he will certainly direct you to the right person or find out what needs to be done.

“I don’t leave a request or task unattended to, never”, he adds. With this attitude, he won the hearts of ZRA employees. At this point, you might as well agree that Fanwell Nyirongo is Heaven sent.

Fanwell was born on 15th May, 1965 in Chibamu Village of Chief Magodi in Lundazi district. He attended Lower Primary School education at Chizingizi Primary School and Upper Primary at Nkhanga Primary School. His attempt to have his secondary school education at Chizongwe Secondary School was thwarted after just a term due to the introduction of boarding fees, compound-

ed by the number of children his parents had to take care of and being merely peasant farmers. The only option was to ask for a transfer to go to Lundazi Secondary School and do a day school from 1986 to 1990.

Having completed school, in 1991, his quest for greener pastures resulted in him moving to Lusaka, hoping to find something to keep him busy. However, he could not settle easily, so he moved to Kabwe to live with his cousin. Again, nothing was fulfilling in the Broken Hill town, prompting him to move back to Lusaka just after three months. It is in Lusaka that he discovered his humble beginning to a fulfilling life.

“I was only a Grade 12 certificate holder so I started frequenting Intercontinental Hotel to wash cars for members of staff and hotel clients with the hope that I will one day find employment. Luckily, an opportunity for casual workers at the hotel came through. I was recruited as a Waiter occasionally, depending on the kind of events that were taking place. Certain events would go all the way up to 02:00 hours and I would spend the nights under the tables using table linens to cover myself. I would go home in the morning or continue working if I was in an early shift”.

It was a lifestyle that his relatives mostly the guardians had to get used to since he

was trying to make ends meet. In the beginning, they would get worried because the capital city was buzzing with all sorts of things during that decade.

In August 1992 during the Agricultural and Commercial Show, there was demand for manpower in the kitchen at the hotel, so Fanwell was among the ten that were picked to help. Fanwell was tasked to be making chips because of the high demand at the show. After the show, everyone else was released back to continue as casual workers of being waiters and waitresses except Fanwell. He was retained to continue working in the kitchen.

In October, he was transferred to Makumbi Kitchen where he underwent some training such as cleaning and cutting vegetables. With time, he started learning how to prepare salads and soups. God was on his side and he found himself in the shifts where every Monday, Intercontinental Hotel would host the Italian Nights. The Italian Nights promotion gave Fanwell a chance to improve his skills for cooking and eventually, he won the award for Best Cook for Italian Nights.

“At some point, my supervisor resigned, so I was given an opportunity to supervise trainees attached to the unit. However, I felt it was time to move on and find another job. In March, 1997 I

came across an advert for a Cook at the Zambia Revenue Authority. I applied and was successful with both oral and practical interviews. My dream to join ZRA was becoming a reality”.

On 10th April, 1997, Fanwell reported for his new position as a Cook at the ZRA Training Centre in Chelston. On the other hand, within days, his former workmates at Intercontinental hotel would call him to narrate how clients were complaining of bad food from the time he left. Unfortunately, the complaints also culminated into the end of the Italian Nights promotion.

“It did take a long time for me to realise that at my new workplace (training centre), some of my colleagues had a negative attitude towards personal development, which was the same case at Intercontinental. This was worrying for me because I needed an environment which could nurture my ambitions. I took it upon myself to enrol for a course in Hotel and Catering and my supervisor had no problem with the step I had taken”.

In order to make it easier for him to attend school and work at the same time, Fanwell requested he can be put in the morning shift so that in the afternoon, he could attend classes. He knew that in order to achieve his goals, he needed to go back to school and get another qualification other than the Grade 12 certificate. To that effect, Fanwell was also allowed to get a loan from ZRA and paid tuition fees at Kanyama Youth Programme Trust.

In October, 2000 ZRA management put on hold all trainings at the training centre in order to carry out renovations. This meant that everyone at the centre was going to be at home. Again, Fanwell was lucky because in January, 2001, he received a phone call from the Human Resource Directorate requesting him to report for work at the Head Office.

He reported for work and was told to work with the HR Manager-Employee Relations Mr. Botain Kalunga. Fanwell was given a small desk in Mr. Kalunga’s office and briefed on what was required of him in his new role.

“Mr. Kalunga was very kind and patient with me considering that I had no knowledge of anything to do with human resource. He started by teaching on how to prepare a file for disciplinary cases, that is, all the necessary documents which should be included. He also asked me to know how to verify bills in case the person who was in charge was not working on a particular day” says Fanwell.

It was a fast-paced environment for Fanwell, from being a cook to handling HR files and it was really job on training. In the process of all the HR work he was learning, he was also given a computer to use. This was another setback because he had no idea of how to use a computer and within minutes of connecting the computer, Fanwell was tasked to do a memo for paying bills. The good part

“The good part is that when your path is clear, all unknown obstacles get cleared one way or the other.”

is that when your path is clear, all unknown obstacles get cleared one way or the other and with this setback at hand, John Lwenje (now in ICT) and Evelyn Mwalusaka (now in Direct Taxes), came to his aid and got him up to speed with how to use a computer.

Fanwell’s job was very challenging and interesting at the same time. While doing employee relations work, the HR operations office also requested him to help with verification of leave days for employees, records management and filing. So he was practically juggling between units doing different types of assignments.

In 2002, Fanwell was awarded with the award for Most Improved and Promising Employee, Hardworking and dedicated to duty. Added to this recognition, there was a vacancy in Registry and he was asked to permanently move to that unit. That is where he found more work to do because there were files in boxes

which needed to be manually put in order. His supervisor was fair enough and asked him how many months he would need to sort everything. Fanwell assured his supervisor that he only needed three months to sort all the files but within two months, he had exceeded his target. At this time, Fanwell’s job title was still that of a Cook, doing employee relations, operations and resourcing work in HR.

In the Resourcing unit, they had no system of keeping Master File for each interview type. Documents were put anywhere and anyhow and Fanwell is privileged to have introduced that concept which is there to date. This applies to the filing system for casual and temporal employees.

Being a goal-oriented person, the idea of personal development through school never left his mind. Again, he floated his desire to get another qualification to his supervisor who had no problem with it. He asked him to consider a course related to the work he was doing and told him to get a quotation for the same course. Fanwell managed to get one from Passwell Training Institute along Chachacha Road.

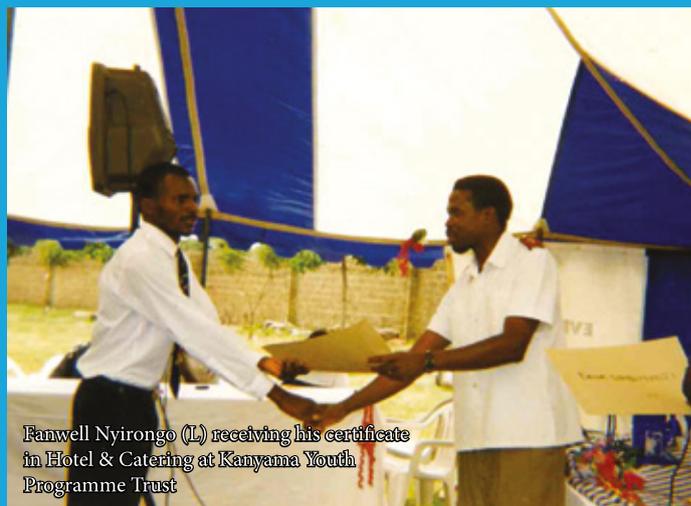
“My supervisor guided me through the application process including applying for a study loan from the Authority.

....Continued on page 24





Fanwell Nyirongo with his family



Fanwell Nyirongo (L) receiving his certificate in Hotel & Catering at Kanyama Youth Programme Trust

Unfortunately at that time, the HR Manager gave a comment that I was not entitled for a study loan and rejected the application. Luckily on my way back to the office, I met Mr. Benjamin Simpungwe from Payroll (current Director Finance) and was shocked to hear that I didn't qualify for a loan and he immediately recommended that I get a loan. That is how I managed to enrol for school", Fanwell recalls.

At Passwell Training Institute, Fanwell had to write two different exams, one from Institute Commercial Management (ICM) and one for Passwell. He managed to get a certificate in Human Resource Management and single diplomas from ICM. That gave him motivation to do other modules and get an advanced diploma. Again, finances were a problem but all the same, this was a personal project he could not abandon, so he had to find money one way or the other.

"I remember very well that the last examination paper, I had no money whatsoever for transport to come into town and write the final paper. Since the exam was scheduled for 14:00 hours, I started off walking from Mtendere at 09:00 hours and reached town at 12:00 hours. I managed to rest and do a bit of revision. After the exam, I had to walk back again and reached home around 21:00 hours. Like I said, this was not the time for me to give up".

The diploma 'opened doors' for Fanwell. In 2008 when there was a vacancy for an Assistant Human Resource Officer. He was transferred from Registry to the

position of Acting Assistant HR Officer until it was advertised. He applied for the job and was among those that were shortlisted and by the grace of God, got the job at ZRA Grade 06. This is after having joined the Authority in 1997 at Grade 09.

With this blessing in mind, Fanwell gave himself another target - that by the end of his first contract, he should have obtained a Bachelor's degree. He enrolled for evening and weekend classes at the Livingstone International University of Tourism Excellence and Business Management (LIUTEBM). Luckily, since he had a diploma, he was exempted for some courses. In 2011, Fanwell obtained his degree in Business Administration.

"Generally, what has helped me to be where I am today is because of the support I have had from ZRA. My wife and children (three boys and a girl) always supported me throughout my journey. They understood my financial position throughout this journey of developing myself and at the same time, provide for the family", says Fanwell.

Fanwell has so far received four different Labour Day awards since joining ZRA in the following categories:

1. 2002: Most Improved and Promising Employee, Hardworking and Dedicated to duty
2. 2004: Most Improved, Hardworking and Promising Employee
3. 2012: Dedicated Long Service with Exemplary behaviour and Good

Performance

4.2019: Dedicated Long Service with Demonstrated High Professionalism

"I always identify my weaknesses when I receive a query. Any query that comes to my desk, I take it as a weakness. It doesn't matter where it is coming from or who sent it within ZRA. For example, someone can ask why their leave application is still pending with me. I start asking myself questions as to why I haven't worked on the request. If I had a lot of things to do, it signals that I am not allocating my time properly hence, some things are not done. This then, makes me create a balance between tasks", he adds with a wide smile signalling fulfilment for serving the Authority with passion.



Fanwell Nyirongo receives his first labour day award from ZRA

WOMEN LEADERSHIP FORUM

Getting more women in leadership roles By Chiseche Ngoma & Oliver Nzala



ZRA Commissioner General, Kingsley Chanda at the Launch of the Women's Leadership Forum



Gender Minister, Elizabeth Phiri (l), ABSA CEO Mizinga Melu (c) and ZRA Commissioner Finance Brigitte Mutyenga (r) at the launch of The Women's Leadership Forum

Gender equality and getting more women into leadership roles are trending topics in the world. Zambia is not an exception, more so now at an institutional level such as the Zambia Revenue Authority (ZRA).

Women are not new to leadership but the low levels of representation in decision-making positions from boardrooms to National Assembly, have caused reason for more voices of reason to speak out. Organizations have appreciated the need to step up efforts to boost hiring, promotion and retention of women in work places.

The world has come a long way in its quest for gender equality and strides made in ensuring that gender disparities are bridged up in order to provide a level playing field. Success has been scored in several areas and women continue rising to decision-making positions, some of which are high ranking global positions. On the other hand, those in low-ranking positions outnumber the desired situation. Women are still occupying what are still considered as caretaking and support roles.

In a fast changing world, both men and women have been acquiring new academic qualifications and skills because of the increasing demand for qualified skilled labour. There have been deliberate efforts but governments throughout the world to ensure that the girl child and women are educated and provided leadership opportunities in different arenas. In the case of Zambia, different programs have been implemented that even allow the girl

child to be readmitted into school after a pregnancy. This has resulted into having more women in the workforce in the past two decades. However, observations have been made that there is still a lot more of work to be done in ensuring that the gap between men and women is reduced in occupying decision-making positions. From a societal perspective, it is however easy to conclude that there are some inherent hindrances to women reaching their potential of ascending to leadership positions such as the difficulty in juggling between work and personal life, particu-

The world has come a long way in its quest for gender equality

larly caring responsibilities for children and aged parents; break or extended absences due to maternity leave during child raising years. These are the most common reasons for women absenteeism from work.

Secondly, there is a general lack of self-confidence and belief that women can also be in the same positions that men occupy. While this is not a leadership war between men and women, women should always remember that they are equal to men in fulfilling their duties both at home

and at work.

Of course, there are certain positions that look like they are for men but history has proven societal wrong. From President to Engineer, women have played these roles and performed well. To that effect, men have become more supportive of women and women should realize that the world aspires to see them take the lead in decision-making as well. Many women lack confidence to put themselves forward unless they are almost certain of getting the position (they won't come forward unless they meet all the criteria to a very high degree and are harsh self-critics), whereas their less talented male colleagues often won't think twice.

Thirdly, whilst society is slowly transforming from the notion of a woman's role of taking care of the home, women are still bewildered about their role in society because of mixed messages given in relation to the workplace career guidance and their roles at home. Traditionally being a woman was easy because the woman took care of the home and supported the man.

The mere fact that women tend to be more emotional than logical can be seen as a disqualifier for women to attain leadership roles. Emotional intelligence is one of the keys assets to both personal and professional success.

Some of the challenges women face are compounded with lack of support from the significant other. Women have remained rooted to their traditional household duties because some men continue

This is changing but the pace at which it is happening has not helped in shaping society to see women as equal partners in development. Whilst women have always played the role of taking care of the

home and children, it is now seen as vital for both a man and woman to share equal time in building their families away from their work. Raising a family is the duty of both the husband and wife.

ment and therefore, should never be discriminated on the basis of sex whenever there is an opportunity for leadership considerations.



ZRA Commissioner Finance Brigitte Muyenga (R) at the launch of The Women's Leadership Forum

At the end of the day, why should we care about women occupying leadership positions? Having gender equality at the top benefits everyone. It is good for both men and women to shift stereotypical ideas around gender roles — just as the status quo is holding women back from leadership roles, it is holding men back from embracing caretaking and supporting roles. It is good for families, whether they rely on women as the sole breadwinners or share a two-earner income. It is good for business to draw on the creativity of a diverse staff and recognize the significant role women can play in advancing institutional objectives when given decision-making powers.

And ABSA Chief Executive Officer Mizinga Melu, who was the Guest Speaker, encouraged the women to prepare themselves for leadership by becoming comfortable being uncomfortable.

“Never allow yourself to reach a situation where you are so comfortable in your current possible. You should be comfortable being uncomfortable. It is the only way you are going to progress in life and rise through the ranks of leadership”, Mrs. Melu said.

She challenged the women to do an introspection of what kind of leadership roles they could be read for and make strides in ensuring that should there be any opportunity for leadership, they will be found prepared and ready to lead with humility.



ZRA Employees pose for a photo at the launch of The Women's leadership Forum

In recognizing and preparing the women in ZRA for leadership roles, the Authority has launched the Women's Leadership Forum. During the inaugural ceremony held at Radisson Blu Hotel on 6th March, 2020, ZRA Commissioner General Kingsley Chanda assured the women that management is keen to ensure that women take up leadership roles in the institution.

At the launch of the ZRA Women's Leadership Forum, some employees received recognition awards in different categories as show below:

Mr. Chanda said ZRA recognizes the fact that women are not helpers but equal partners in national develop-

to see it as the place for a woman.

NAME	TITLE	DIVISION	AWARD
Violet Mulubwa	Ethics Manager	HR	Outstanding Customer Focused Woman
Chiseche Ngoma	Assistant Director - Treasury	Finance	Outstanding Goal Achievement
Musole Katempa	Senior Treasury Officer	Finance	Networking Excellence
Memory Mwila	Customs Officer	Customs	Most Innovative Woman
Mukuka Sichula	Senior Collector	Customs	Most Professional Woman
Beauty Musonda	Customs	Customs- L & D	Networking Excellence
Mary Mulenga	Senior Inspector	DOMT	Outstanding Customer Focused Woman
Martha Tembo	Assistant Inspector	DOMT	Outstanding Goal Achievement
Juanita Banda	Confidential Secretary	RPD	Most Professional Woman



1. Donation of seized cooking oil to various organisations
2. Official opening of the Nakonde-Tunduma One-Stop border post by H.E President Edgar C. Lungu & Tanzanian President John Magufuli
3. Customs Officers attending a Customer Service Training
4. ZRA Snr.Corp.Aff. Officer Robert Zawe handing over a donation in Livingstone
5. The new Kazungula Border post nearing completion
6. Snr. Coll. Sifuniso Sifuniso explaining how self - assessment works at Chirundu border post
7. ZRA CG. Mr Chanda, Comm.Cust. Mr. Chibbabbuka & staff at Cosmopolitan Mall Service Centre
8. Pontoon crossing Zambezi River at Kazungula Border Post
9. ZRA roadshow on e-payments & TaxOnphone
10. Commissioners General & Customs visiting the Makeni Warehouse
11. ZRA employees participating in a 200m race
12. ZRA CG, Kingsley Chanda & ZNBC-DG Malolele Lusambo signing an MOU between the two organisations
13. Daily Mail MD, Mr. Mbewe & ZRA CG Mr. Chanda signing an MOU between the two institutions
14. Comm.ITE. Mr.Shuko, Dep.Comm.Ops. Mrs. Lungu & Snr.Coll. Mr. Petimoya with Customs Basic Course graduates
15. Taxpayer education in colleges

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