

TAXPAYER SERVICE CHARTER



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

OUR VISION

- To be a world class model of excellence in revenue administration and trade facilitation.

OUR MISSION

- To optimize and sustain revenue collection and administration for a prosperous Zambia.

OUR MANDATE

- The Zambia Revenue Authority is charged with the responsibility of collecting revenue on behalf of the Government of the Republic of Zambia under the supervision of the Minister of Finance.

CORE VALUES

Our commitment to serving all stakeholders is embedded in our corporate values

Taxpayer Focus

- We value our taxpayers and believe in delivering excellent services. We aim to provide timely, responsive and proactive service. We take time to understand taxpayers' needs and always strive to surpass their expectations.

Integrity

- We will do what we say we will do. We will uphold professional and ethical business practices. The company's interactions with stakeholders will be done transparently for mutual benefit. We will ensure honesty, integrity and respect for all.

Professionalism

- We uphold high standards of etiquette and professional competence in our dealings to enhance service delivery.

Innovation

- We are creative, bold and believe in continuous learning and improvement. We believe these will sustain total quality consciousness in the organization.

Networking

- We collaborate with stakeholders to maximize our shared knowledge and bring greater value to one another and most importantly, to our customers. We work together as one ZRA family, in partnership with other organizations, and always embrace diversity and inclusiveness.

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COMMISSIONER GENERAL'S FOREWORD

The Zambia Revenue Authority is the tax and customs authority of Zambia. Our mandate to collect tax and other revenue on behalf of the Government of the Republic of Zambia, is at the core of national sovereignty and is the principal vehicle of national development. We take pride in our work because we know that it embodies the aspirations of millions of Zambians. In our quest to reinvent our service standards, we at ZRA have gone out of our way to modernise a number of our operations through system enhancements, infrastructure deployment and also new systems implementations. Simultaneously, we are building front office capacity and presence across the country in order to improve service delivery to the taxpayer. We are intentional about it because we want to boost tax compliance by providing quality information and service to the taxpayers.

It is therefore a great pleasure that we are launching the second edition of our Taxpayer Service Charter which is a demonstration of the Authority's commitment and utmost desire to provide quality service. We have revised the charter to strengthen the confidence you have in the administration system and build a relationship with you based on mutual trust and respect considering evolving of the business environment over time. The new Charter sets out precisely what our taxpayer can expect from the Authority. As the Authority, we will foster that relationship by being fair, transparent and accountable while discharging our duties. We will remain professional and responsive to assisting you to comply with tax laws and procedures.

The new Charter comes at a time when we have rejuvenated our vision, *"to be a world class model of excellence in revenue administration and trade facilitation in the world"* along with a mission statement is to match namely; *"to optimize and sustain revenue collection and administration for a prosperous Zambia"*. We have also refocused our tagline to read: *"My Tax, Your Tax, Our Destiny"* and sharpened our core values namely Taxpayer focus, Integrity, Professionalism, Innovation and Networking or "TIPIN" in short. These changes have one underlying theme: to provide excellent tax services to our taxpayers for a progressive Zambia. In all our achievements, we remain grateful for the support of our taxpayers.

While there is still work to be done and there may be some challenges ahead, we make a promise to serve our taxpayers, pushing ourselves to the limit, simplifying processes, building systems, renewing ourselves and restoring confidence in our taxpayers. Our goal is that our tireless effort and your support shall bring us to a point where we can look back together and be proud of our achievements.



Dingani Banda
Commissioner General

INTRODUCTION

The Zambia Revenue Authority (ZRA) was established on the 1st of April, 1994 as a semi-autonomous agency under the Zambia Revenue Authority Act, Chapter 321 of the Laws of Zambia. The Authority has four (4) divisions namely; Indirect and Excise, Direct Taxes, Customs Services and Finance.

The Zambia Revenue Authority is responsible for administering and collecting the following tax types, levies and fees;

- Income Taxes
- Value Added Tax
- Mineral Royalty
- Excise Duties
- Customs Duties
- Property Transfer Tax
- Carbon Emissions Surtax
- Export Duties
- Skills Development Levy
- Rural Electrification Levy
- Insurance Premium Levy
- Tourism Levy
- Motor Vehicle Fee.

DUE DATES FOR DOMESTIC TAXES (DIRECT, INDIRECT & EXCISE DUTY)

TAX TYPE	MODE OF FILING/CYCLE	DUE DATES
Value Added Tax (Suppliers)	Manual Return	5 th day of the following Month
	Electronic Return	18 th day of the following Month.
Withholding VAT (WVAT)	Manual Return	5 th day of the following Month
	Electronic Returns	16 th of the following month
Turnover Tax	Manual Return	5 th day of the following Month
	Electronic Return	14 th day of the following Month.
Income Tax Provisional	Manual Return	By 5 th March of the charge year the return relates to
	Electronic	By 31 st March of the charge year the return relates to. Provisional payments to be done 10 th day after the end of every quarter.
Pay As You Earn/Skills Development Levy	Manual Returns	5 th day of the following Month
	Electronic Returns	10 th day of the following Month
Annual Income Tax	Manual Return	5 th June of the following Year.
	Electronic Return	21 st June of the following Year.
Withholding Tax	Manual Return	Manual Return 5 th of the following month of deduction
	Electronic Returns	Electronic Returns 14 th of the following month of deduction
Excise Return	Manual Return	5 th day of the following Month
	Electronic returns	15 th day of the following Month

Property Transfer Tax	In case of land	As and when land is being transferred
	In all other cases	Within 30 days of the transfer
Mineral Royalty	Manual Return	5 th day of the following month in which the sale of the minerals was done
	Electronic	14 th day of the following month in which the sale of the minerals was done
Insurance Premium Levy	Manual	5 th day of the following month.
	Electronic	18 th day of the following month
Tourism Levy	Manual Return	5 th day of the following Month
	Electronic Return	14 th day of the following Month
Oil Marketing Companies VAT/Excise (Return due within 5 days after uplift)	1 st to 10 th	15 th of same month
	11 th to 20 th	25 th of same month
	21 st to monthend	5 th of the subsequent month

CUSTOMS PROCEDURES	STANDARD TIME LIMIT
Goods In Transit	If the transit is by road, the goods being moved must report at the port of exit within five (5) days from date of exit from the Customs yard at the port of entry. The corresponding period for transits by rail is 30 days.
Assessed Declaration	An assessed declaration should be paid within 3 days
Bonded Warehouse	Goods removed in a bond if not warehoused must be cleared within 5 days from the date the goods are released from the entry point. For goods placed in a warehouse, clearance must be effected within 12 months of the goods' placement in a warehouse
Intergrated Border Declaration Form (IBDF) formerly known as Customs Import Permit (CIP)	IBDF must be acquitted or renewed within 30 days
Temporary Import Permit (TIP)	TIPs must be acquitted or renewed within 12 months. Upon expiry, a client who intends to extend the duration of the TIP needs to make an application to the Commissioner-General who may extend the maximum allowable period for goods imported for developmental programs for not more than 12 twelve months

THE TAXPAYER CHARTER

The Taxpayer Charter serves as a standard for service delivery, promising stakeholders the best service not only once but always at various levels of engagement with the Authority. The second edition of the Taxpayer Charter has been prepared to replace the first edition for the purpose of taking into account the changing economic environment and more specifically the administration of tax. The Charter will help the taxpayer to understand:

- Their rights
- Their tax obligations

While not legally binding, the Charter is an important performance standard. The aim of this Charter is that of nurturing a mutual relationship of trust and respect between the Zambia Revenue Authority and Taxpayers we serve. It explains what you can expect from us in administering the tax system and how we are committed to following it in all our dealings with you.

TAXPAYER RIGHTS AND OBLIGATIONS

Your Rights

ZRA will observe and respect the following rights:

Treatment

You have the right;

- To be treated with courtesy, consideration and respect.
- To be treated with fairness in accordance with the law.
- To be treated professionally.

Information

You have the right to;

- Clear, accurate and consistent information on tax matters
- Timely responses to your enquiries and requests

Privacy and Confidentiality

- You have the right to privacy and confidentiality regarding the information you provide to ZRA.

Right to Appeal

- You have the right to object, appeal and request a review in accordance with the provisions of the Tax legislation.

Identification

- You have the right to demand for an official ZRA identification from our officers visiting you on official duties.

Demand for Payment Receipt

- You have the right to a payment receipt.

YOUR OBLIGATIONS

Registration

- You have an obligation to register for taxes that you are eligible for on time.

On-time Filing of returns

- You have an obligation to file all tax returns within the periods prescribed
- You have an obligation to take reasonable care in providing complete and accurate information in your tax returns and other documents you are required to provide.

Timely Payment of Taxes

- You have an obligation to pay the correct taxes by the due dates
- You have an obligation to remit by due dates all taxes withheld or collected on behalf of others.

Keeping Records

- You have an obligation to prepare and retain proper, sufficient and accurate information about your tax matters as required by law.
- You have an obligation to issue valid tax invoices

Obligation to inform ZRA about changes in circumstances

You have an obligation to notify ZRA immediately of any changes in your personal and business circumstances that affect the way your taxes and entitlements are determined. Such changes include;

- Personal and business addresses
- Contact details
- Change in business activity
- Tax residency status (Jurisdiction)
- Any other circumstances that affect your tax status



Accurate returns, refund claims and customs entries

You have an obligation to provide complete, accurate and full disclosure of information relating to transactions backed by valid supporting documents.

Cooperation with ZRA officers

- You have an obligation to be cooperative with ZRA officials at all times.
- You have an obligation to treat ZRA officials with courtesy, consideration and respect; and not to influence them in any manner whatsoever, whether financial or otherwise. You have an obligation to comply with requests for further information by providing and disclosing all relevant information or documents as and when required

Report on any tax malpractices

- You have an obligation to promptly report on any tax malpractices to the ZRA integrity committee secretariat

SERVICE STANDARDS

ZRA provides services to taxpayers through its operating divisions and support units, Therefore, This service charter sets out to define and enlighten our stakeholders on who we are, our mandate, our core values and the service standards you can expect when you deal with us.

This Service charter is based on activities, policies, set standards and guidelines already in place within the Zambia Revenue Authority. It also aims at providing our stakeholders with a clear description of roles and responsibilities as they apply to Customer Service activities and also sets out our baseline service targets. The Service Charter also provides you, our stakeholders, the steps for expressing yourselves in the event that you are dissatisfied with our service delivery.

This Service charter is a living document and will be amended and reviewed regularly taking into account our stakeholders suggestions , findings on surveys and new changes within the business environment. Continuous assessment and monitoring of our performance will be carried out and reported in our annual reports.

DOMESTIC TAX STANDARDS

SERVICE	COSTS	STANDARD
Acquisition of a Tax Payer Identification Number (TPIN)	Free	1 Day
Tax type Registration		3 days
Business Deregistration		30 Days
Amendment of Business Demographic Details		<ul style="list-style-type: none"> • 1 day where no additional requirements are needed • 3 days where additional requirements apply
Tax type Amendment		<ul style="list-style-type: none"> • 1 day where no additional requirements are needed • 3 days where additional requirements apply
Income Tax Refund	Free	<p>If an Income Tax refund is due to you and:</p> <ul style="list-style-type: none"> • No other debt is due • All obligations have been met • No inspection, verification or audit is required or has been initiated, we will endeavour to pay within 60 days from the date of lodgement of a refund claim
PAYE Refund	Free	<p>If a PAYE refund is due to you and:</p> <ul style="list-style-type: none"> • No other debt is due • All obligations have been met • No inspection, verification or audit is required or has been initiated, we will endeavour to pay within 60 days from the date of lodgement of a refund claim

Tax Clearance Certificate	Free	<ul style="list-style-type: none"> • Instant (where there are no outstanding obligations) • 3 days (provisional Tax clearances)
Property Transfer Tax Assessment		7 days
Motor Vehicle change of ownership		3 days
Recommendations for approval of Public Benefit Organisations’ considering that approval is by the Ministry.		60 days
Excise Licensing		<ul style="list-style-type: none"> • 3 days (if compliant) • 5 days (where inspection is needed)
Mineral Royalty Tax Clearance Certificate		48 hours
Acknowledge Objection		5 days
Settle Objection		90 days

CUSTOMS SERVICES STANDARDS

SERVICE	COSTS	STANDARD
Customs Refund (Duty Drawback, General, Estreated deposits)	Free	Within 30 days from the date of submission.
Customs Declaration	K666.80	<ul style="list-style-type: none"> • 1 day (where there are no queries/inspections/ other border interventions) • 2 days (where there are queries/inspections/ other border interventions)
Customs Amendments (Declarations)	K111.20	1 day
Licensing of Clearing Agencies	K8,000 Licensing Fee	90 days
Customs Carriers License	K 1200 (Fleet Charge) – Valid for calendar year i.e, Jan - Dec	1 day
Request for Customs Exemptions (Public Benefit Organisation, Investment Companies under ZDA, QDP, Persons with Disabilities)	Free	5 days

CUSTOMER SERVICES AND RIGHTS		
SERVICE	COSTS	STANDARD
Service Efficiency	N/A	Within 20 minutes of arrival at the service desk
Respond to received messages through Social Media.	N/A	Within 48 hours
Respond to correspondence	N/A	Within 15 days
Tax Appeals (Commissioner General's Office)	Free	<ul style="list-style-type: none"> • Acknowledged within 5 days • Appeal concluded within 30 Days
Acknowledge comments and complaints	N/A	Within 5 days
Respond to comments and complaints	N/A	Within 14 days
Phone call	Network charges	<ul style="list-style-type: none"> • Answer calls within 3 minutes during non-due date periods • Answer calls within 5 minutes during due date periods • Call you within 2 business days, where additional specialist support is required
Data Requests	Free	Within 15 days
Emails		Acknowledged within 1 day

CONTACT DETAILS

Head Office

Revenue House,
Kabwe Roundabout,
Kalambo Road, LUSAKA.
P.O Box 35710,
Tel: +260 211 380000, +260 211 382831, +260 211 382819
Call Centre: +260 211 381111

Taxpayer Service and Education/ Customer Service centre

Kalambo Road,
Head Office,
New Revenue Hall
Private Bag W138
Lusaka.
Email advice@zra.org.zm
Tel: 4111
Fax: 01 226227

National Call Centre:

Tel: 4111
Email: contactcentre@zra.org.zm

More information is also available on the ZRA website www.zra.org.zm

You may also reach us via our social media platforms: search for “ZRA Revenue Authority” on Facebook , LinkedIn and Twitter.

You may also visit your nearest ZRA offices

If you believe that the ZRA has not delivered a service in accordance with this Taxpayer Charter please contact us, as follows;

ZRA Integrity Committee Secretariat

Revenue House, 4th Floor

Kabwe Roundabout,

Kalambo Road, LUSAKA.

P.O Box 35710,

Email: zraic@zra.org.zm

Tel: +260 978701701

For Tax related Appeals, If you believe ZRA do not produce a result satisfactory to you, you may please contact the Tax Appeals Tribunal on the following address:

TAX APPEALS TRIBUNAL

Kepa Complex,

Plot no 35, Roan Road, Kabulonga

Private Bag RW 565X

Lusaka,

Zambia.

Tel: +260 211 228 975/ +260 211 232 688

Email: rat@zamnet.zm