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## List ofAbbreviations

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Expansion</th>
</tr>
</thead>
<tbody>
<tr>
<td>FAQ</td>
<td>Frequently Asked Question</td>
</tr>
<tr>
<td>TPIN</td>
<td>Tax Payer Identification Number</td>
</tr>
<tr>
<td>UM</td>
<td>User Manual</td>
</tr>
<tr>
<td>URL</td>
<td>Uniform Resource Locator</td>
</tr>
<tr>
<td>VAT</td>
<td>Value Added Tax</td>
</tr>
<tr>
<td>WHT</td>
<td>Withholding Tax</td>
</tr>
<tr>
<td>ZRA</td>
<td>Zambia Revenue Authority</td>
</tr>
</tbody>
</table>
1. Introduction

The Zambia Revenue Authority (ZRA) has launched a web portal with Uniform Resource Locator (URL): http://www.zra.org.zm. This web portal offers different kind of information on domestic taxes in Zambia.

The portal offers the following major functionalities:

1. e-Services namely e-Registration, e-Returns, e-Amendment, e-Communication, e-Payment and also other e-Services for Motor Vehicle Registration, Driving Permit, Stamp Duty and so on.
2. News, updates, circulars and notifications
3. 'Search' functionality
4. Tracking the status of various applications on-line
5. Virtual keyboard for entering password
6. FAQs, Query posting and replying
7. Subscribe/view the RSS feeds introduction
2. Introduction to e-Registration

e-Registration is designed to enable the dealers to get them registered online. They need not go to the Excise and Taxation Department for registration.

This functionality's architecture can be described as following two units:

1. **e-Registration**: This module is designed to enable dealers to get them registered. An acknowledgement receipt is generated on successfully filing of all the required forms.

2. **Track Your Status**: This module is designed to enable dealers to view their request form and also track the status of registration request made by them through the portal. By entering the acknowledgement number and the search code provided in the acknowledgement receipt, the dealer can re-print the acknowledgement receipt and registration form uploaded by them on portal.
3. Navigation of e-Registration

e-Registration shall allow the tax payer to apply online for registration in domestic taxes.

3.1 Getting Started

The web portal visitors provide with an e-Registration link under e-Services on the web portal. On selection of the link portal prompts the user to select a New Registration or To Continue with a Previous Registration.

The section of New Registration, allows the Tax Payer to file a New Registration Application while selection of Continue with Previous Registration allows the Tax Payer to continue ahead with a previously incomplete Registration Application.

3.1.1 Starting with e-Registration

To start the application:

1. Click the Internet Explore icon. The Browser appears. Type the URL: http://www.zra.org.zm, in the address bar. The website at this URL will be replaced with new website developed whose screen shots are attached from development/staging servers.
2. Once the website is connected ZRA home page will appears as shown in Figure 1.
3. Click the e-Registration link which appears on the left hand corner of the home page.

Figure 1: Home Page
After clicking the e-Registration link, the following screen appears.

**Figure 2: Tax Payer Registration Form**

4. Select the form type from the Tax Payer Registration drop-down list.

**Figure 3: Taxpayer Registration Form**

After selecting the form type from the drop-down list, the new TAX PAYER REGISTRATION form appears (as shown in Figure 3). This screen display the details that dealer should be complete while applying for the new registration.
3.1.2 Downloading Necessary Template

To apply for registration dealer has to download the template from the website. It is advisable to always download the latest template for application. The user should have Microsoft Office Excel (version may be 97, 2000, 2003 or 2007) installed in the computer for this purpose.

To download the necessary templates:

1. Click the **Tax Payer Registration** on NEW TAX PAYER REGISTRATION form.
2. Download template for the respective tax payer registration.

![Figure 4: Downloading Tax Payer Registration Template](image)
3. Click the **Save** button to save template in the system.

![File Download](image)

**Figure 5: Save/Open Downloaded Tax Payer Registration Template**

4. Open the saved template for the tax payer registration.

![Zambia Revenue Authority](image)

**Figure 6: Saving Template for Registration**

5. Fill the respective tax payer registration details in the template for name, physical address, tax type, business details.
3.1.3 Filling the Detail for Template

After downloading the requisite template, data can be entered in the template.

To enter the data in the template:

1. Fill the template with appropriate data.

2. Enter the data as per the colour shown in the background and as per the mentioned comments. The colour scheme used for templates are as follows:
   a. Salmon → Only Alphanumeric values are to be entered in the cell.
   b. Blue → Only Numeric/Decimal values are to be entered in the cell.
   c. Yellow → Only Alphabets are to be entered in the cell.
   d. Gary → Select the data from the displayed drop-down list only.
   e. Pale Yellow → Only Date is allowed to be entered in the cell.
Following figure depicts the sample template for tax payer registration.

![Figure 8: Filling the Details for Tax Payer Registration](image)

3. Click the **Validate** button to validate the data and to generate the validated sheet which you need to upload. After uploading the data template size will be increased to 20 kb. The **Registration** dialog box with the message ‘Your sheet is validated successfully, Do you want to generate upload sheet’.
4. After entering the form details will be validate by the system and if they are found correct, system will give no error message box will appear otherwise list of error messages will be displayed.

5. Click the Yes button. The Save As pop-up window appears.

Figure 9: Validate Tax Payer Registration
Following tables explains the data to be filled in fields for uploading registration.

**Table 1: Description of Buttons**

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Button</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Save</td>
<td>Save the Template at the desired location.</td>
</tr>
<tr>
<td>2.</td>
<td>Cancel</td>
<td>Cancel the process.</td>
</tr>
</tbody>
</table>

**Table 2: Description of Labels Boxes**

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Labels</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>File Name</td>
<td>Enter the Name of the file.</td>
</tr>
<tr>
<td>2.</td>
<td>Save as type</td>
<td>Select Excel files from the Dropdown (default).</td>
</tr>
</tbody>
</table>
6. Type relevant name in file name and click to **save** button. You will get following dialog box (as shown in Figure 11).

![Figure 11: Upload File Confirmation](image)

7. On upload file is generate which has to be uploaded for the registration process.

Following table explains the data to be filled in fields for upload confirmation.

**Table 3: Description of Button**

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Button</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Ok</td>
<td>Confirm with the process.</td>
</tr>
</tbody>
</table>

**3.1.4 Upload and Submit the Form**

1. After downloading the templates please fill the templates as per the comments mentioned. For uploading the filled template Tax Payer Registration page again.

2. Click the **Register for OTP**, an alert will pop up for confirmation message as shown in Figure 12.
3. Click on OK from confirmation message, an alert will pop up with OTP details as shown in Figure 13.

![Figure 13: OTP Details](image)

Following table explains the data to be filled in fields for OTP registration.

**Table 4: Description of Label Boxes**

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Label Type</th>
<th>Data Type</th>
<th>Action to be performed</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Applicant Name</td>
<td>Characters</td>
<td>Name of the Applicant.</td>
</tr>
<tr>
<td>2.</td>
<td>Email Id</td>
<td>Characters</td>
<td>Enter a valid email Id.</td>
</tr>
<tr>
<td>3.</td>
<td>Mobile Number</td>
<td>Numeric</td>
<td>Enter Mobile number.</td>
</tr>
<tr>
<td>Sr. No.</td>
<td>Button</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>---------</td>
<td>-------------------------</td>
<td>------------------------</td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Ok</td>
<td>Confirm with the process.</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Cancel</td>
<td>Cancel the process.</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Register for OTP</td>
<td>Register with the process.</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Re-Generate OTP</td>
<td>Re-Generate OTP details.</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Verify OTP</td>
<td>Verify OTP details.</td>
<td></td>
</tr>
</tbody>
</table>

Fill the OTP details for following screen.

![Zambia Revenue Authority](image)

**Figure 14: Filling the OTP Details**

4. On clicking **Verify OTP** Button, will pop up confirmation message for whether asking “Want to Continue” or not. Click **ok**, the uploading page will be open as shown in Figure 16.
Figure 15: Confirmation of OTP Submission

Figure 16: Uploading Registration Page

5. Check all the detail and tick on "I Agree to terms and conditions". On clicking Upload, an alert will pop up for confirmation message as shown in Figure 18.
Following table explains the data to be filled in fields for upload document.

Table 6: Description of Label Boxes

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Label Type</th>
<th>Data Type</th>
<th>Action to be performed</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Upload</td>
<td>File</td>
<td>Select the downloaded filled template for Tax Payer Registration form. The dealer can upload filled template in .xls format or upload file generated by validating the filled template.</td>
</tr>
<tr>
<td>2.</td>
<td>Back</td>
<td>Button</td>
<td>Back from current page.</td>
</tr>
</tbody>
</table>

6. After filling up the details as mentioned above click on the Browse button to select the generated upload file. Clicking the Submit button will upload the file. After uploading the form details will be verified by the system and if they are found correct, system will give no error message otherwise list of error messages will be displayed. Dealer needs to correct the data and upload the template again.

7. On uploading the template, it will show you status of the process running on the portal.

8. Following are the screen layouts showing that the template is getting uploaded status. If there are no errors in the uploaded template you will find a submit button on the summary page.
9. After uploading, an alert will pop up for **Transaction Id** as shown in Figure 19.

10. This transaction id has been displayed randomly. This code will be used continues with previous registration. Click **ok** button, directly it's going to next process.

11. On click the **Submit** button to Save the **Tax Payer Registration** data.

**Figure 18: Confirmation of Uploading File**

**Figure 19: Transaction ID Generating**

**Note:** The system will not allow submission/upload of registration sheet till the errors are corrected.
3.1.5 Continue with the Process Registration

The section of New Registration, allows the Tax Payer to file a New Registration Application while selection of Continue with Previous Registration allows the Tax Payer to continue ahead with a previously incomplete Registration Application.

Entering the Transactional Id and click **Submit** button, will pop up confirmation message asking whether “want to continue” or not. Click **ok**, directly going to summary of upload page.

Figure 20: Continue With the Process Registration Screen

Figure 21: Confirmation of Continue Process

3.2 Additional Place of Business Annexure Form Submission

1. To apply for registration dealer has to download the template from the website. It is advisable to always download the latest template for application. The user should have Microsoft Office Excel (version may be 97, 2000, 2003 or 2007) installed in the computer for this purpose.
2. Click on the download link next to the form name to download the template for the respective Additional Place of Business Annexure.

3. Have to fill respective details in application for Additional Place of Business Annexure.

4. Once you have completed filling of the sheet, press Validate button to validate the data and to generate validated sheets which you need to upload.

![Figure 22: Upload Sheet Validated Confirmation for Additional Place of Business](image)

5. After filling up the details as mentioned above click on the Browse button to select the generated upload file. Clicking the submit button will upload the file. After uploading the form details will be verified by the system and if they are found correct, system will give no error message otherwise list of error messages will be displayed.

6. After validation if there is any error in data, then the error list showing the error message with the row number and sheet details will be displayed. Dealer needs to correct the data and upload the template again.
7. Click on **Submit** button, will pop up confirmation message asking whether “Want to Continue” or not. Click **Ok**, will displaying submission confirmation for summary of upload.

Figure 24: Uploading File for Additional Place of Business

8. On clicking **Submit** button, will displaying acknowledgement receipt for e-Registration.

Figure 25: Confirmation for Uploading File

Figure 26: Summary of Uploading File
3.3 PAYE Annexure Form Submission

1. To apply for registration dealer has to download the template from the website. It is advisable to always download the latest template for application. The user should have Microsoft Office Excel (version may be 97, 2000, 2003 or 2007) installed in the computer for this purpose.

2. Click on the download link next to the form name to download the template for the respective PAYE type.

3. Click Have to fill the respective details in application for Pay as Your Earn (PAYE).

4. Once you have completed filling of the sheet, press Validate button to validate the data and to generate validated sheets which you need to upload.

![Figure 27: Downloading PAYE Annexure](image-url)
Figure 28: Filling the PAYE Application Sheet

Following are the steps to save a XLS file:

i. Fill the template according to the comments and the background colour used.

ii. Click on validate button.

iii. After entering the form details will be validate by the system and if they are found correct, system will give no error message box will appear otherwise list of error messages will be displayed.

iv. Click on Yes and you will get following dialogue box as shown in Figure 30.

v. An Upload file is generated which has to be uploaded for PAYE process
5. After filling up the details as mentioned above click on the **Browse** button to select the generated upload file. Clicking the **submit** button will upload the file. After uploading the form details will be verified by the system and if they are found correct, system will give no error message otherwise list of error messages will be displayed.

6. After validation if there is any error in data, then the error list showing the error message with the row number and sheet details will be displayed. Dealer needs to correct the data and upload the template again.

7. Click on **Submit** button, directly going to next process.
Note: The system will not allow submission/upload of registration sheet till the errors are corrected.

3.3.1 Acknowledgement Receipt

After completing all individual/Non Individual applications, you will have screen which shows list of registration made in group registration. User requires to generate acknowledgment receipt by clicking on submit for each application.

Figure 31: Summary of Upload

Figure 32: Acknowledgment Receipt for Tax Payer Registration

3.3.2 Upload Document

1. Click **Continue to Online Document Upload**, Upload Document screen will displaying with
acknowledgement number with search code. Click **Search**, new screen will open as shown as Figure 34.

![Figure 34: Uploading the Documents for Attachments](image)

2. Select document for mandatory attachments for Tax Payer Document Type from drop down list and **Browse** the respective documents. Click **Upload** button, document details have added by row (as shown as Figure 36).

![Figure 35: Browsing the Attachment Document Screen](image)
3. On clicking **Submit** button, will pop up confirmation message asking whether “Final Submission of Documents” or not.
9. Click **Ok**, will pop up confirmation message for “Successfully Submitted”.

![Figure 38: Submission Confirmation of Upload Documents](image1)

![Figure 39: After Submitting Documents Uploaded Screen](image2)

### 3.4 Approval of e-Registration

This section describes the process for approval, which includes the following:

- **a)** Opening of task of Approval
- **b)** Initiation of Interview/Inspection
- **c)** Approval of Application

#### 3.4.1 Opening Task of Approval

You can do so by traversing through **Tasks** → **Approve** → **Registration** → **First Time e-Registration** → **TPIN e-Registration** on the home page. A list of acknowledgement numbers will be displayed.
On clicking **TPIN e-Registration** link, a page with the list of task pending for approval will be displayed as shown in Figure 41. On clicking the Reference number, the form will open for approval.
During approval process if any details are found in correct authority can modify the data.

Figure 42: e-Registration Approval Page 1
Figure 43: e-Registration Approval Page 2
Figure 44: e-Registration Approval Page 3
### Figure 45: e-Registration Approval Page 4

<table>
<thead>
<tr>
<th>Table</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor Vehicles</td>
<td>100.00</td>
</tr>
<tr>
<td>Plant and Machinery</td>
<td>150.00</td>
</tr>
<tr>
<td>Furniture and Fittings</td>
<td>200.00</td>
</tr>
<tr>
<td>Office Equipment</td>
<td>200.00</td>
</tr>
<tr>
<td>Land and Buildings</td>
<td>500.00</td>
</tr>
<tr>
<td>Stock of Finished Goods</td>
<td>100.00</td>
</tr>
<tr>
<td>Shares in Companies</td>
<td>100.00</td>
</tr>
<tr>
<td>Treasury Bill and Govt. Bonds</td>
<td>150.00</td>
</tr>
<tr>
<td>Cash at Bank</td>
<td>150.00</td>
</tr>
<tr>
<td>Cash in Hand</td>
<td>400.00</td>
</tr>
<tr>
<td>Stock of Materials for Manufacture of Goods for resale</td>
<td>300.00</td>
</tr>
<tr>
<td>Other (Please Specify)</td>
<td>Yes</td>
</tr>
</tbody>
</table>

| 21. **Details of Source of Capital and Amount of Capital** |
| No. | Source of Capital | Amount of Capital (K) | Source of Capital | Amount of Capital (K) |
| 1 | Bank | 3,500,000.00 | Share | 5,000.00 |

| 22. **Business Property** | Choice: *Rented,* **Yes** | **No** |

| 23. **Amount of Rent Paid (K)** | 36,000.00 |

| 24. **Details of the Landlord and Address of Rented Property, if Rented** |
| Name | Forename* | Surname* |
| Middle Name | P.O. Box | Email ID |
| Plot/House No. | Street | Landline Number |
| Area* | Town* | |
| Province* | Country** | |
| Mobile Number* | |

| 25. **If you have a Tax Agent to Conduct your Tax Affairs, fill in their details below** |
| TFN* | 1000123456 | Income Tax Account Name* | Company Business Income Tax |
| Title* | Forename* | Surname* |
| Middle Name | P.O. Box | Email ID |
| Plot/House No. | Street | Landline Number |
| Area* | Town* | |
| Province* | Country** | |
| Mobile Number* | |

*All fields marked with * are mandatory.
3.4.2 Approval of the Application

Once the Acknowledgement completed, system will consider this application for Approval process. During Approval/Rejection process if any details are found in correct authority can modify the data.
User can view the uploaded documents details. Click **View Upload Document** button, new screen will pop up with documents details.

![View Upload Document](image)

**Figure 48: View Uploading Attachments**

After filling the Approval remarks, click on **Approval** button. Will pop up confirmation message asking weather “Process the Application” or not. Click **Ok**, submission confirmation page will be open.

![Confirmation of Submission](image)

**Figure 49: Confirmation of Submission**
3.5 Notice/Certificate Printing

After the completion of approval/rejection process, printing of notice takes place. To open the task for Notice Printing.

3.5.1 Approval Notice

You can do so by traversing through by Task → Notice/Certificate Printing → Registration → Notice for Approval.

After click the Notice for TPIN Approval, you can click on respective acknowledgment number to open the Notice of Approval.
On clicking Reference number, will displaying Approval Notice.

![Approval Notice of TPIN Registration](image)

Dear Sir / Madam,

Re: Approval Notice of TPIN Registration

Following your application for a Taxpayer Identification Number (TPIN), this serves to inform you that you have been allocated a Taxpayer Identification Number as shown above. The effective date of your registration is 16/06/2013.

Please use your TPIN in all future transactions and correspondence with the Zambia Revenue Authority. Any changes of your business details (e.g. change of address, telephone number, addition of new partners, ceasing of business etc.) should be communicated to the Zambia Revenue Authority in writing within two (2) weeks of the change.

Please contact the undersigned, should you require further information.

Yours Faithfully,

[Signature]

Detailed data entry authority
Commissioner Domestic Taxes
200-211323888

NOTE: This notice has been issued for and on behalf of the Commissioner General.

---

Figure 53: Approval Notice for TPIN