



ZAMBIA REVENUE AUTHORITY

DIRECT TAXES DIVISION

INCOME TAX (AMENDMENT) ACT 2004

PRACTICE NOTE NO. 1/2004

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1.0 GENERAL

This **PRACTICE NOTE** describes the various changes introduced by the Income Tax (Amendment) Act 2004.

The commentary is for general guidance only and is not to be taken as authority in any particular case.

The commentary is not exhaustive and does not, therefore, affect any person's right of appeal on any point concerning their liability to tax, nor does it preclude any discretionary treatment which may be allowed under the Act.

Inquiries may be made at the nearest office of the Zambia Revenue Authority, Direct Taxes Division or Advice Centres, Lusaka and Kitwe.

COMMISSIONER-GENERAL

2.0 A SUMMARY OF PRINCIPAL CHANGES

AMENDMENT EFFECTIVE ACT CLAUSE	ITA SECTION	SUBJECT	DATE
1	1	Title and Commencement.	01- 04 – 04
2	12	Provides for notices to be served electronically	01- 04 - 04
3(a)	64A(1)	Makes reference to Part I of the Ninth Schedule	01– 04 - 04
3(b)	64A(2)	Introduces a presumptive tax on annual turnover of two hundred million Kwacha and below at the rate of 3 percent as a final tax.	01-04– 04
4	79	Provides for structuring of the payment of overdue tax.	01-04– 04
5	82A	Increases the exempt portion of interest from K25,000 to K62,500 per month.	01-04– 04
6(a)	2 nd Sch. para. 6A(1)	Clarifies the tax treatment of interest on treasury bills, etc. received by exempt organisations subject to withholding tax	01-04-04
6(a)	2 nd Sch. para. 6A(2)	Defines the meaning of securities	01-04-04
6(b)	2 nd Sch. paras.9(4) and 9(5)	Increases the annual exempt portion of interest from K300,000 to K750,000	01-04-04

7	4 th Sch. para. 2(2)(b)(i)	Allows a refund of employer's contribution under a defined contributory pension scheme	01-04-04
8	6 th Sch. Para.1	Increases farm dwelling allowance, from K5,000,000 to K10,000,000.	01-04-04
9	9 th Sch.	Repeals and replaces the Ninth Schedule.	01-04-04
10(a)	Charging Sch.	Provides for the taxation of employers' contribution from a defined contributory fund or scheme.	01-04- 04
10(b)(i)	Charging Sch.	Increases the threshold of exempt income from K1,920,000 to K3,120,000 per annum	01-04-04
10(b) (ii) & (iii)	Charging Sch.	Broadens and increases the tax bands	01-04-04
10(c)(a)	Charging Sch.	Removes preferential corporate tax rate on companies listed on the Lusaka Stock Exchange and introduces modified tax incentives for new listed companies	01-04-04
10(c)(b)	Charging Sch.	Clarifies the taxation of companies carrying on mining operations.	01-04-04

2.1 OTHER CHANGES

Section 44(L)	Increases the amount of the Personal - to – holder car benefit disallowed	01-04-04
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3.0 COMMENTARY

3.1 SECTION 12: NOTICE AND SERVICE

Business is to a greater extent being conducted using electronic media such as e-mail, telefax, etc. The amendment allows the Commissioner-General to serve notices electronically.

Taxpayers may also serve notices to the Commissioner-General electronically.

3.2 SECTION 64A(i): STANDARD ASSESSMENT

The rates of presumptive tax on individuals or partnerships carrying on the business of public passenger transport are now set out in Part I of the Ninth schedule.

3.3 SECTION 64A(ii): STANDARD ASSESSMENT

The amendment empowers the Commissioner-General to make a standard assessment requiring any person carrying on any business, with a turnover of K200,000,000 or less to pay tax on turnover at the rate of 3%.

This amendment excludes individuals and partnerships carrying on the business of public passenger transport.

3.4 SECTION 79: RECOVERY AND PROCEEDINGS

The amendment authorises the Commissioner-General to reschedule the payment of tax due.

The Commissioner General shall notify the individual or person in writing, of the dates in which he has to settle the tax owing.

The amendment further gives authority to the Commissioner-General to allow the tax debt to be paid in instalments.

3.5 SECTION 82A(1): DEDUCTION OF TAX FROM CERTAIN PAYMENTS

The exempt portion of bank interest paid to an individual per month, has been increased from K25,000 to K62,500.

3.6 SECOND SCHEDULE: EXEMPTIONS

(a) Paragraph 6A(1)

The amendment reaffirms that any interest on treasury bills, Government bonds, corporate bonds, development bonds or any financial instruments or securities received by any charitable institution, body, person or trust listed below shall be subject to withholding tax under section 82A.

(b) Paragraph 6A(2)

The definition of 'securities' in the Income Tax Act, will have the same meaning as assigned to it by section 2 of the Securities Act chapter 354 of the Laws of Zambia.

The current practice of the Zambia Revenue Authority has been to deduct withholding tax on interest earned on Government bonds, corporate bonds, or any other financial instrument by the following organisations listed under:

(a) Sub paragraph (1) of paragraph 5;

- ❑ Local authorities
- ❑ Registered trade unions
- ❑ Agricultural society, mining society or commercial society, whether corporate or unincorporated, or any other society having similar objects, not operating for the private gain or profits of its members.
- ❑ Club, society or association organised and operated only for social welfare, civil improvement, pleasure, recreation or like purposes, if its income, whether current or accumulated, may not in any way be received by any member or shareholder.

- Approved fund or medical aid society or approved share option scheme.

- Employee's savings scheme or fund, if approved by the Commissioner-General;
- Political party registered as a statutory society under the Societies Act (Cap. 119).

(b) Subparagraph 1 of paragraph 6

All organisations, which have been approved under section 41 of the Income Tax Act.

The lists of these organisations are available at the Zambia Revenue Authority – Direct Taxes offices and Advice Centres.

(c) Paragraphs 9(4)

The exempt portion of interest earned by an individual on sums deposited or invested in a registered building society or deposited in a savings or deposit account in a financial institution registered under the Banking and Financial Services Act has been increased.

The exempt portion is increased from K300, 000 to K750, 000 per annum.

(d) Paragraphs 9(5)

The exempt portion of interest earned by an individual on treasury bills or any other similar financial instruments sold at a discount from face value has been increased.

The exempt portion is increased from K300, 000 to K750, 000 per annum.

3.7 FOURTH SCHEDULE: APPROVED FUNDS

(a) Para. 2(2)(b)(i)(a)

The amendment allows the Commissioner-General to approve pension schemes that refund employer and employee's pension

contributions made towards an individual member's pension benefit under a defined contribution scheme.

The refunded employer's pension contribution will be subjected to tax under the PAYE system.

The refunded employee's pension contribution will continue to be subjected to tax at the rate of 10 % as provided under the charging schedule.

(b) Para. 2(2)(b)(i)(b)

The amendment allows the Commissioner-General to approve pension schemes that refund employee's pension contribution made towards an individual member's pension benefit under a defined benefit scheme.

The refunded employee's pension contribution will continue to be subjected to tax at the rate of 10 % as provided under the charging schedule.

**Table 1
Summary of Changes**

TYPE OF SCHEME	Defined contribution scheme	Defined benefit scheme
Employer's contribution	Refundable (taxed under PAYE)	Non Refundable
Employee's contribution	Refundable (taxed at 10%)	Refundable (taxed at 10%)
Interest on Employer's contribution	Refundable (taxed under PAYE)	Non Refundable
Interest on Employee's contribution	Refundable (taxed at 10%)	Refundable (taxed at 10%)

3.8 SIXTH SCHEDULE: FARM IMPROVEMENT ALLOWANCE

PART I

The amendment has increased the farm dwelling allowance per unit from K5,000,000 to K10,000,000 per annum.

3.9 NINTH SCHEDULE: PRESUMPTIVE TAX

The amendment categorises the ninth schedule into Part I and Part II.

Part I relates to presumptive tax on individuals and partnerships carrying on the business of public passenger transport. It is a final tax.

Part II relates to presumptive tax on annual turnover of K200,000,000 and below at the rate of 3%.

Turnover tax is also the final tax.

PART I

TAX ON MOTOR VEHICLES FOR THE CARRIAGE OF PERSONS

Type of Vehicle (Sitting Capacity)	Amount of Tax per vehicle (per annum)
64 seater and above	K7,200,000.00
50-63 seater	K6,000,000.00
36-49 seater	K4,800,000.00
22-35 seater	K3,600,000.00
18-21 seater	K2,400,000.00
12-17 seater	K1,200,000.00
Below 12 seater (including Taxis)	K 600,000.00

PART II

TAX ON TURNOVER

<i>Turnover per annum</i>	<i>Tax rate</i>
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K200,000,000 and below

3 per centum

3.10 CHARGING SCHEDULE

(a) Clause (a) of Subparagraph 1 of Paragraph 2

The proviso to paragraph 2(1)(a) gives powers to the Commissioner-General to tax, under the PAYE scheme, the refunded employer's contribution from a defined contribution fund or scheme.

(b) Subparagraph 1 of Paragraph 2

The amendment increases the annual tax-free income threshold for individuals from K1,920,000 to K3,120,000.

The income of an individual will now be taxed as follows:

Income Bands	Rates
First K3,120,000	@ 0%
Between K3,120,001 and up to K11,760,000	@ 30%
Between K11,760,001 and up to K60,000,000	@ 35%
Above K60,000,000	@ 40%

This means that persons earning up to K260,000 per month or K3,120,000 per annum will not pay tax.

In the case of persons with disabilities, income earned up to K265,000 per month or K3,180,000 per annum will be tax-free.

(c) Subparagraph 1 of paragraph 3

The amendment has the following effects:

- (i) removes the preferential tax rate for companies already listed on the Lusaka stock exchange.

- (ii) Introduces a 2% discount below the applicable tax rates for companies listing shares on the Lusaka Stock Exchange.

In addition, a 5% discount below the applicable tax rates shall be granted to companies that offer and sell one third of their shares to indigenous Zambians.

The discounts shall only apply in the first year the company lists its shares on the Lusaka Stock Exchange.

The discounts will be granted to companies listing their shares on the Lusaka Stock Exchange on or after 1st April 2004.

- (iii) Rates of Taxes for companies that will qualify for discounts.

- ❖ On the income of any company other than a bank, at the rate of 33 per centum per annum;

- ❖ On income of all banks:

- (i) On income up to 250,000,000 at the rate of 33 per centum per annum;

- (ii) On income in excess of K250,000,000 at the rate of 43 per centum per annum;

- ❖ On the income from mining operations of any former Zambia Consolidated Copper Mining Company or any mining company carrying out mining operations in copper and cobalt at the rate of 23 per centum per annum;

- ❖ On income from farming at the rate of 13 per centum per annum;

- ❖ On income from export of non-traditional products at the rate of 13 per centum per annum;
 - ❖ On income from chemical manufacture of fertilizer at the rate of 13 per centum per annum;
- (iv) The rates listed above will only be applicable for the charge year in which, the company lists the shares.

ILLUSTRATIONS

(a) Company X engaged in farming activities, lists for the first time its shares on LUSE on 15/01/04

The tax rate for 2004/05 charge year will be 15%

(b) Company Y engaged in farming activities, lists for the first time its shares on LUSE on 02/04/04

The tax rate for 2004/05 charge year will be 13% (i.e. 15% – 2%)

(c) Company Z engaged in farming activities, lists for the first time its shares on LUSE on 02/04/04 and offers and sell one third of its shares to indigenous Zambians.

The tax rate for 2004/05 charge year will be 8% (i.e. 15% - 2% - 5%)

4.0 OTHER MATTERS

4.1 TAXATION OF BENEFITS

(i) Payment of employees' bills

Where an employer, discharges the liability of an employee by paying, his or her rent, electricity, telephones, water bills, school fees or association and club membership fees etc., the employer is required to add such payments to the employee's emoluments and deduct tax under PAYE.

(ii) Benefits that cannot be converted into Cash

Benefits, which cannot be converted into cash, are not taxable on employees. However, no deduction in respect of the cost of providing the benefit may be claimed by the employer (section 44(L)).

(a) In the case of free residential accommodation provided by an employer in a house owned or leased by the employer, the cost to be disallowed in the employer's tax computation is 30% of the taxable income paid to the employee.

(b) In the case of the provision of motor vehicles to employees on a personal-to-holder basis, the benefit to be disallowed in the employer's tax computation is as follows:

(i) Luxury cars (2800cc and above)
K20,000,000 per annum.

Other cars

(ii) (above 1800cc and below 2800cc):
K15,000,000 per annum.

(iii) (below 1800 cc)
K9,000,000 per annum

N.B. A personal - to - holder vehicle means a vehicle provided for an employee's personal use and usually involves payment by the employer of all the expenses associated with running and maintaining the vehicle.

(iii) **Cash Benefits paid in the form of Allowances.**

All cash benefits paid in the form of allowances are taxable on the employee under PAYE.

Examples of such cash benefits are:

- Education allowance;
- Housing allowance;
- Transport allowance
- Domestic Utility allowances e.g. for electricity, telephone, and water.
- Commuted car allowance
- Settling in allowance

4.2 EMOLUMENTS THAT ARE NOT SUBJECT TO PAYE

The following emoluments are exempt or otherwise not chargeable to income tax and, consequently, need not be included in the chargeable emoluments from which PAYE tax is to be deducted:

(i) Ex – Gratia Payments:

A voluntary, non – contractual, non – obligatory payment made by an employer to the spouse, child or dependant of a deceased employee is exempt (ITA Para. 7 (t), 2nd Schedule).

(ii) Labour Day Awards:

Labour Day awards paid to employees either in cash or kind are regarded by ZRA as non – taxable.

(iii) Medical Expenses:

Medical expenses paid or incurred by an employer on behalf of an employee or refunds of actual medical expenses incurred by an employee are exempt (S.I No. 104 of 1996).

(iv) Funeral Expenses:

Funeral expenses paid or incurred by an employer on behalf of an employee are exempt (S.I. No. 104 of 1996).

(v) Sitting Allowances for Councillors:

Payments by Local Authorities to councillors as Sitting Allowances are exempt (ITA 2nd Schedule Para. 7(s)).

4.3 TAX TREATMENT OF EXPENSES INCURRED ON ENTERTAINMENT, HOSPITALITY AND GIFTS

Expenses incurred in entertainment, hospitality and gifts are not allowable, subject to the following exceptions:

- a) Where the business is one whose purpose is to provide entertainment or hospitality, e.g. hotels, restaurants, cinemas and theatres, the cost of providing these services is allowable.
- b) Where the entertainment is provided free with the purpose of obtaining publicity to the general public, e.g. free seats for critics at a cinema, this is allowable.
- c) Where an employer provides entertainment or hospitality for employees, e.g. meals, accommodation etc. on business trips or a Christmas party for employees, this is allowable.
- d) Where a person gives gifts which bear an advertisement for the donor, e.g. calendars, pens, ashtrays, spirits, food, etc. and the cost of the gift to any one person does not exceed K25,000, this is allowable. Costs in excess of K25,000 to the same person would be disallowable.
- e) Employees receiving entertainment allowances would be chargeable and the amount would be disallowable to the employer. Where an employer defrays entertainment expenses directly, the cost would be disallowable to the employer but there would be no charge on the employee unless the normal rules as to benefits apply.

4.4 TAX TREATMENT OF CANTEEN EXPENSES, REFRESHMENTS, ETC.

Where the employer incurs expenditure on the provision of refreshments or canteen meals or any other meals (except on business trips) to employees, the benefit arises in the hands of the employees.

As the benefit cannot be converted into money's worth, it is not taxable on the employee.

Under the provisions of Section 44(L) of the Income Tax Act, the whole expenditure on refreshments, canteen meals, etc. is disallowable on the employer.

4.5 PAYMENTS ON CESSATION OF EMPLOYMENT

Payments on cessation of employment fall into the following categories;

- (a) Payments made on dismissal or resignation;
- (b) Payments made to an employee at the end of a contract;
- (c) Payments made to an employee on being made redundant;
- (d) Payments made to an employee on retirement; and
- (e) Payments made on termination of employment due to death.

(a) DISMISSAL OR RESIGNATION OF AN EMPLOYEE

Where an employee has been dismissed or resigns, he may receive the following payments:

- Emolument (i.e. salary, wage, overtime, leave pay, commission, bonus, fee etc.)
- Cash in lieu of leave (leave days due but not taken)
- Salary in lieu of notice
- Severance pay

These payments are taxable by reference to the PAYE Tax Tables applicable for the month in which the payment is made and do not qualify for the K5 million exemption under Section 21(5) of the Income Tax Act.

(b) EXPIRY OF EMPLOYMENT CONTRACT

Where employment ceases on the expiry of a contract, the following payments are usually made to the employee:

- (i) Final Salary

- (ii) Gratuity
- (iii) Leave pay
- (iv) Repatriation pay

These payments are taxed as follows:

- Leave pay, repatriation pay and the salary are added and taxed under PAYE with respect to the tax table applicable for the month in which payment is made.
- Gratuity paid is taxed at the graduated rates of tax, as follows;
 - (a) Qualifying gratuity is taxed at the graduated rates of tax,

Qualifying gratuity Bands	Rates
First K3,120,000	@ 0%
Between K3,120,001 and up to K11,760,000	@ 30%
Between K11,760,001 and up to K60,000,000	@ 35%
Above K60,000,000	@ 40%

- (b) Non - qualifying gratuity is added to the salary for the month in which it is paid and taxed with reference to the appropriate P.A.Y.E tax table.

(For more details, refer to our leaflet No. 3 on Taxation of Gratuities under PAYE.)

(c) REDUNDANCY / RETRENCHMENT

The following payments may be made to an employee who has either been declared redundant or has been retrenched:

- (i) Salary
- (ii) Leave pay
- (iii) Repatriation pay
- (iv) Refund of pension contributions (from an approved pension scheme)
- (v) Salary in lieu of notice
- (vi) Severance pay

- (vii) Accrued service bonuses
- (viii) Compensation for loss of office

The above payments are taxed as follows:

- Salary, Leave pay and Salary in lieu of Notice are taxed under PAYE in the month in which they are paid;
- Accrued service bonuses, repatriation pay, severance pay and compensation for loss of office are added together and taxed as follows:
 - The first K5 million is exempt from tax
 - The balance is taxed at 10%
- The refund of employee's pension contribution is taxed as a lump sum payment at the rate of 10% (section 82).
- The refunded employer's pension contribution under a defined contribution scheme will be subjected to tax under the PAYE system.

(d) EARLY OR NORMAL RETIREMENT

Where an employee has been retired early or normally, the following payments may be made:

- (i) Salary
- (ii) Leave pay
- (iii) Repatriation pay
- (iv) Pension from an approved pension fund (Fourth Schedule)
- (v) Accrued service bonuses
- (vi) Severance Pay

The above payments are taxed as follows:

- Salary and Leave Pay are taxed under PAYE in the month in which payment is made.

- Repatriation Pay, Severance pay, Accrued Service Bonuses, and compensation for loss of office are added together and taxed as follows:
 - the first K5 million is exempt from tax (with effect from 01/04/2002)
 - the balance is taxed at 10%
- Pension is exempt from tax (2nd schedule).

(e) TERMINATION OF EMPLOYMENT DUE TO DEATH

The following payments may be made upon the death of an employee:

- (i) Salary
- (ii) Leave pay
- (iii) Gratuity
- (iv) Ex-gratia payment
- (v) Accrued service bonuses

The above payments are taxed as follows:

- The salary up to date of death and leave pay is taxed under PAYE in the month in which payments are made.
- Gratuity is taxed as in paragraph 4.5(b).
- Ex-gratia payments are exempt from tax.
Where an employee dies when he is eligible for retirement, the tax treatment of payments made is the same as early or normal retirement in 4.5(d) above.

4.6 TAX TREATMENT OF LEAVE PAY AND SALARY IN LIEU OF NOTICE

All employers should take note that Leave Pay and Salary in Lieu of Notice received on resignation, dismissal, expiry of contract, redundancy or retrenchment, early retirement, or on termination of employment due to death, will not be classified as terminal benefits under section 21(5) of the

Income Tax Act. Payments made in such cases should be subjected to tax under PAYE scheme in the normal way.

4.7 LUMP SUM PAYMENTS MADE ON MEDICAL GROUNDS

Where the employer, on medical advice, determines that an employee is permanently incapable of discharging his duties through infirmity of mind or body, he may terminate the services of an employee.

With effect from 1st April 2001, a lump sum payment made to an employee on termination of employment on medical grounds, is exempt from tax.

4.8 TAX TREATMENT OF SETTLING IN ALLOWANCES

Settling in allowances, or whatever name called, paid to new employees and employees on transfer constitute emoluments and should be subjected to tax under the PAYE scheme.

4.9 SEVERANCE PAY

In most cases employers make payments of "severance pay" upon the dismissal or resignation of an employee. Payments made in such cases should not be classified as terminal benefits under section 21(5) of the Income Tax Act.

However, where severance pay is paid as part of the package when an employee is retrenched, declared redundant, retires normally or opts for early retirement, the payment should be classified as terminal benefits. The tax treatment is covered under section 21(5) of the Income Tax Act Cap 323.

4.10 INCOME TAX RATES

(a) Personal Income Tax Rates:

Personal Income tax rates, with effect from 1st April 2004, are as follows:

Income Bands	Rates
First K3,120,000	@ 0%
Between K3,120,001 and up to K11,760,000	@ 30%
Between K11,760,001 and up to K60,000,000	@ 35%
Above K60,000,000	@ 40%

(b) Company Tax Rates:

Former ZCCM and any Mining companies carrying out mining operations in the production of copper and cobalt	@	25%
Other Mining companies	@	35%
On income from manufacturing & other	@	35%
On income from banks registered under the Banking and Financial Institutions Act;		
Income up to K250,000,000	@	35%
Income in excess of K250,000,000	@	45%
On income from farming	@	15%
On income from non – traditional exports	@	15%
On income from chemical manufacture of fertilizer	@	15%
On income of Trusts, Deceased or Bankrupt Estates	@	35%

On income from rural enterprises:
 The tax chargeable is reduced by one seventh for a period of five years.

(c) Charitable Organisations

On income from business @ 15%

(d) Withholding Tax Rates:

(i) Individuals:

Dividends (final tax) @ 15%

Interest on Government bonds (final tax) @ 15%

Interest (final tax) @ 25%

Royalties, Management and Consultancy Fees @ 15%

Rents @ 15%

Commissions @ 15%

(ii) Persons other than individuals

Dividends (final tax) @ 15%

Interest on Government bonds (final tax) @ 15%

Interest (not final) @ 15%

Royalties, Management and consultancy Fees @ 15%

Commissions @ 15%

Other payments

Non resident contractors @ 15%

Public Entertainment Fees
(Non residents only) @ 15%

(iii) Exempt Organisations

Interest on treasury bills and
Government bonds (final tax) @ 15%

(iv) Former ZCCM Companies

On payments paid by former ZCCM companies;

Dividends @ 0%

Interest @ 0%

Royalties @ 0%

Management Fees @ 0%

5.0 DIRECT TAXES CONTACT ADDRESSES:

If you have any problems concerning your taxes, please contact the Advice Centres or your nearest Direct Tax Office at the following addresses:

1. Advice Centre
2nd Floor Revenue House
Private Bag W136
LUSAKA
Tel: 226227/236227
Fax 222717
2. Assistant Commissioner
Lusaka "A" Tax Office
P.O. Box 31926
LUSAKA
Tel: 221497
3. Assistant Commissioner
Lusaka "B" Tax Office
P.O. Box 31936
LUSAKA
Tel: 221496
4. Assistant Commissioner
Lusaka "C" Tax Office
P.O. Box 31988
LUSAKA
Telefax: 01-236892
5. Assistant Commissioner
Commissioner
Ndola Tax Office
P.O. Box 70181
NDOLA
Tel: 02- 614694
Fax: 02- 614096
6. Assistant
Kitwe Tax Office
P.O. Box 20855
KITWE
Tel: 02-230362
Fax:02-229942
7. Assistant Commissioner
Lusaka Taxes Central Unit
P.O Box 35710
LUSAKA
Telefax: 01-224935
Fax: 01- 224935
8. Assistant Commissioner
Direct Taxes Inv. Unit
P.O. Box 33675
LUSAKA
Telefax: 01-235252
9. Assistant Commissioner
International & Coordination
10. Senior Inspector
Kabwe Tax Office

P.O Box 35710
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Telefax: 01-221493

P.O. Box 80909
KABWE
Telefax: 05-223642

11. Senior Inspector
Chipata Tax Office
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CHIPATA
Telefax: 062- 21155

12. Senior Inspector
Mongu Tax Office
P.O. Box 910110
MONGU
Telefax: 07-221380

13. Senior Inspector
Kasama Tax Office
P.O. Box 410728
KASAMA
Telefax: 04- 221810

14. Senior Inspector
Mansa Tax Office
P.O. Box 710112
MANSA
Telefax: 02-821333

15. Senior Inspector
Solwezi Tax Office
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SOLWEZI
Telefax: 08-821682

16. Senior Inspector
Livingstone Tax Office
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