



ZAMBIA REVENUE AUTHORITY

Direct Taxes Division

Income Tax Return for Partnerships Self-Assessment Form Income Tax Charge Year ended 31st December.....

	<input type="checkbox"/> Original	<input type="checkbox"/> Amended	(Tick as applicable)
	If Amended, Amendment Approval Number		
Sr No	Description	Details	
1.	Taxpayer Identification Number (TPIN)		
Taxpayer Details (Please notify the Tax Office if there has been any change in details under 3 to 9)			
2.	Name of Partnership		
3.	Postal Address	PO Box	
		Town	
		Province	
		Country	
4.	Physical Address	Plot / House No	
		Street	
		Area	
		Town	
		Province	
		Country	
5.	E-mail Address		
6.	Telephone / Cell Number	Country Code	
		Area Code	
		Number	
7.	Accounting Period		

NOTES:

This return with any balance of payment should be submitted to Zambia Revenue Authority NOT later than **21st June**
 If the return is submitted later than this date, you will be liable to a penalty under Section 46(4) of the income tax act.
 Failure to submit or submitting a false return is also subject to penalties and/or prosecution. All fields on page 1 are mandatory

FOR OFFICIAL USE ONLY

Officer's Name		<div style="border: 3px double black; padding: 10px; display: inline-block;"> Receiving Office Date Stamp </div>
Officer's Signature		
Date Received		

Part 1 (a) RENTAL INCOME

SOURCE	TAXABLE INCOME	WHT SUFFERED ON RENTAL INCOME
RENTAL INCOME	xxx	XXX

Part 1 (b) Appropriation of rental Income to Partners

Name of Partners	TPIN of Partners	Profit Sharing Ratio	Rental Income Attributable to Partner	Share of WHT suffered on rental income
(A)	(B)	(C)	(D)	
Partner 1			xx	xx
Partner 2			xx	xx
Partner 3			xx	xx
Partner 4			xx	xx
Partner 5			xx	xx
Total			xxx	xxx

Part 2 Income other than Rental Income

Section A: Statement of Financial Position (Balance Sheet) as at__

APPLICATION OF FUNDS	1.	Fixed Assets / Non-Current Assets			
	a.	Land and Buildings			
	b.	Plant and Machinery			
	c.	Motor Vehicles			
	d.	Furniture and Fixtures			
	e.	Capital works in Progress			
	f.	Other Assets			
	g.	Intangible Assets			
	h.	Total Fixed Assets $(a+b+c+d+e+f+g)$			
	i.	Accumulated Depreciation / Amortization			
	j.	Net Book Value of Fixed Assets $(h-i)$			
	2.	Investments			
	a.	Shares			
	b.	Debentures			
	c.	Fixed Deposits			
	d.	Government Securities			
	e.	Other Investments			
	f.	Total Investments $(a+b+c+d+e)$			
	3.	Current Assets, Loans and Advances			
	a.	Current Assets			
		i.	Inventories		
			a.	Stores / consumables including packing materials	
			b.	Raw Materials	
			c.	Work-in-Progress	

			d.	Finished Goods or Trade Goods		
			e.	Other		
			f.	Total Inventory $(a+b+c+d+e)$		
		ii.		Accounts Receivables/Debtors		
			a.	Trade Receivables/Debtors/Loans		
			b.	Prepayments		
			c.	Other Receivables/Debtors/Loans		
			d.	Total Receivables/ Debtors $(a+b+c)$		
		iii.		Cash and Bank Balances		
			a.	Bank Balances		
			b.	Cash in hand and cash equivalents		
			c.	Total balance available $(a+b)$		
		iv.		Other Current Assets		

		v.		Total Current Assets $[i(f)+ii(d)+iii(c)+iv]$		
		b.		Loans and Advances		
		i.		Loans and advances to related Parties		
		ii.		Loans and Advances to Staff		
		iii.		Deposits (Other than Fixed Deposit)		
		iv.		Loans and Advances to Others		
		v.		Tax Assets		
		vi.		Total of Loans and Advances $(i+ii+iii+iv+v)$		
		c.		Total Current Assets, Loans and Advances $(a(v)+b(vi))$		
4.		d.		Current Liabilities and Provisions		
		i.		Current Liabilities		
			a.	Trade Payables/Creditors		
			b.	Liability for leased assets		
			c.	Other Current liabilities		
			d.	Total current liabilities $(a+b+c)$		
		ii.		Provisions		
			a.	Provision for Taxes		
			b.	Provision for Bad Debts		
			c.	Employment Related Provisions		
			d.	Other Provisions		
			e.	Total Provisions $(a+b+c+d)$		
		iii.		Total Current Liabilities and Provisions $[i(d)+ ii(e)]$		
	5.			Net Current Assets $(c-d(iii))$		
	6.			Deferred Tax Assets		

	7.	Total Assets <i>(1j+2f+5+6)</i>			
SOURCES OF FUNDS	8.	Partners' Funds			
	a.	Partners' Capital Accounts <i>(Part 6 Sum of column E)</i>			
	b.	Partners' Current Accounts <i>(Part 7 Sum of column H)</i>			
	c.	Total Partners' Capital(a+b)			
	d.	Reserves and Surpluses			
	i.	Revaluation Reserves			
	ii.	Translation Reserves			
	iii.	Other Reserves			
	iv.	Retained Earnings / Accumulated Profit or Loss or Surplus or Deficit			

		v.	Total Reserves and Surpluses (<i>sum of i to iv</i>)		
	e.	Total Partners'/Owners' Funds (<i>c+d(v)</i>)			
9.	Long Term Liabilities/non-current liabilities				
	a.	Secured Liabilities			
		i.	Loans from Financial Institutions		
		ii.	Other Loans		
		iii.	Due to related Parties		
		iv.	Total Secured Liabilities (<i>i+ii+iii</i>)		
	b.	Unsecured Liabilities			
		i.	Loans from Financial Institutions		
		ii.	Other Loans		
		iii.	Payables/Creditors for more than one year		
		iv.	Due to related Parties		
		v.	Total Unsecured Liabilities (<i>i+ii+iii+iv</i>)		
	c.	Total Long term/non-current liabilities (<i>a(iv)+b(v)</i>)			
10.	Deferred Tax Liability				
11.	Partners' Funds and Long Term Liabilities (<i>8e+9c+10</i>)				

Section B: Statement of Comprehensive Income (Profit and Loss Account) for the Year Ended __

1.	Sales / Gross Receipts from business or profession (From all sources)				
a.	Sales / Gross Turnover				
2.	Cost of Sales				
a.	Opening Inventory				
i.	Raw materials				
ii.	Work in progress				
iii.	Trading/Manufactured goods				

	iv.	Other		
	v.	Total opening Inventory (<i>i to iv</i>)		
	b.	Purchases (raw materials/trade goods)		
	i.	Local Purchases		
	ii.	Imports		
	iii.	Total Purchases and Imports(<i>i+ii</i>)		
	c.	Direct costs		
	i.	Direct wages		
	ii.	Direct Expenses		
	iii.	Total of other direct costs (<i>i+ii</i>)		
	d.	Overheads		
	i.	Rent and rates		
	ii.	Depreciation		
	iii.	Other overheads		
	iv.	Total overheads (<i>i to iii</i>)		
	e.	Closing Inventory		
	i.	Raw materials		
	ii.	Work in progress		
	iii.	Trading/Manufactured goods		
	iv.	Other		
	v.	Total Closing Inventory (<i>i to iv</i>)		
	f.	Cost of sales [<i>2a(v)+2b(iii)+2c(iii)+2d(iv)</i>]-[<i>2e(v)</i>]		
3.		Gross Profit [<i>1(a)-2(f)</i>]		
4.		Other Income		
	a.	Interest earned from sources inside Zambia		
	b.	Interest earned from sources outside Zambia		
	c.	Dividends earned from sources inside Zambia		
	d.	Dividends earned from sources outside Zambia		
	e.	Rent		
	f.	Commissions and Fees		
	g.	Royalties		
	h.	Realized exchange gains		
	i.	Unrealized exchange gains		
	j.	Profit on disposal of assets		
	k.	Hedging Income		
	l.	Management / Consultancy/ Technical Fees		
	m.	Any other income		
	n.	Total other income (<i>total of a to m</i>)		
5.		Operating Expenses		

	a.	Advertisement/Sales Promotion		
	b.	Bad Debts Written Off		
	c.	Royalties		
	d.	Repairs and maintenance		
	e.	Repairs of Building		
	f.	Donations		
	g.	Freight and Transport		
	h.	Operating Lease Charges		
	i.	Power and Water		
	j.	Fuel and lubricants		
	k.	Provision for Bad and Doubtful Debts		
	l.	Depreciation		
	m.	Rent and Rates		
	n.	Preliminary Business Expenses		
	o.	Stationery and Printing		
	p.	Telephone Expenses		
	q.	Training Expenses		
	r.	Traveling Expenses including foreign traveling		
	s.	Total Operational Expenses [total from 5(a) to 5(r)]		
6.	Other Expenses (Specify)			
	a.			
	b.			
	c.			
	d.			
	e.			
	f.			
	g.			
	h.	Total of Other Expenditure [total from 6(a) to 6(g)]		
7.	Administrative Expenses			
	a.	Audit Expenses		
	b.	Depreciation		
	c.	Donations		
	d.	Entertainment		
	e.	Legal Expenses		
	f.	Loss on disposal of assets		
	g.	Management/Consultancy Fees		
	h.	Staff Welfare Expenses		
	i.	Commissions		
	j.	Rent and rates		

	k.	Research and Development Expenses		
	l.	Hedging Expenses		
	m.	Technical Fees		
	n.	Employment Expenses		
	i.	Salaries and wages		
	ii.	Subscriptions		
	iii.	Pension Contributions		
	iv.	Employment Costs for expatriate staff		
	v.	Any other employment costs		
	vi.	Total employment expenses (total of i to v)		
	o.	Total Administrative Expenses [total from 7(a) to 7(n)(vi)]		
8.		Financing Expenses		
	a.	Financing Lease Charges		
	b.	Interest		
	c.	Bank charges		
	d.	Incidental Costs(Commitment, Guarantee, Arrangement fees etc.)		
	e.	Insurance		
	f.	Realized exchange losses		
	g.	Unrealized exchange losses		
	h.	Total financing expenses [total from 8(a) to 8(g)]		
9.		Expenses and Income related to partner's account		
	a.	Salary or Remuneration to Partners		
	b.	Interest on Capital of Partners		
	c.	Commission to Partners		
	d.	Interest income on drawings of partners		
	e.	Total Amount appropriated to partners current account (a+ b+ c- d)		
10.		Profit to be appropriated [3 + 4(n) - 5(s) - 6(h) - 7(o) - 8(h) - 9(e)]		

Section C: Computation of Chargeable Income from Business as per source

SOURCE 1

INCOME CODE _____
(See Code Table for Income Codes)

	Summary Statement of Comprehensive Income (Profit and Loss Account) as per source		
1		Sales / Gross Receipts of business or profession	
2		Cost of sales	
3		Gross Profit [1-2]	
4		Total other income	
5		Total Operating Expenses	

6	Total of Other Expenditure			
7	Total Administrative Expenses			
8	Total Financing Expenses			
9	Profit / Loss per source [3 + 4 - 5 - 6 - 7- 8]			
10	Add non-allowable deductions/expenses			
	a.	Depreciation		
	b.	Donations <i>(to the extent not allowable)</i>		
	c.	Entertainment Expenses		
	d.	Loss on disposal of assets		
	e.	Balancing charge		
	f.	Provision for bad and doubtful debts if debited to P&L		
	g.	Preliminary Business Expenses <i>(to the extent not allowable)</i>		
	h.	Unrealized foreign exchange loss		
	i.	Research and Development Expenses		
	j.	Non cash benefits		
	k.	Motor and housing expenses		
	l.	Other non-allowable deductions/expenses (specify)		
		i.		
		ii.		
		iii.		
		iv.		
		v.	Others	
		vi.	Total other disallowable expenses <i>(i+ii+iii+iv+v)</i>	
	m.	Total amount to be added back (total from a to l(vi))		
11.	Less allowable deductions			
	a.	Profit on disposal of assets [Section B line 4(l)]		
	b.	Capital allowances (portion that relate to source as per schedule 4)		
	c.	Mining prospecting expenditure		
	d.	Mining expenditure		
	e.	Unrealized foreign exchange gains [to the extent allowable]		
	f.	Other allowable deductions/expenses (specify)		
		i.		
		ii.		
		iii.		
		iv.	Total other allowable deduction <i>(i+ii+iii)</i>	
	g.	Total allowable deductions (total of item a to f(iv))		
12.	Adjusted Profit/ Loss [9+10(l)-11(g)]			

13.	Brought forward loss of previous year from business activity to be set off against current year of income (Schedule – 6 total of column A)	
14.	Adjusted Taxable Profit for appropriation to Partners [12-13] (Column G of Part 8 for the corresponding source)	
15.	Loss to be carried forward to next year for set off, if (12) is negative. If positive write “0”	
Note: Loss incurred by the taxpayer shall not be deducted against any other income of the taxpayer for the year of loss, but shall be carried forward and allowed as deduction in determining chargeable business income of the taxpayer in the following year for the same source, subject to loss carry forward limitations.		

Section C: Computation of Chargeable Income from Business as per source

SOURCE 2

INCOME CODE _____
(See Code Table for Income Codes)

Summary Statement of Comprehensive Income (Profit and Loss Account) as per source			
1		Sales / Gross Receipts of business or profession	
2		Cost of sales	
3		Gross Profit [1-2]	
4		Total other income	
5		Total Operating Expenses	
6		Total of Other Expenditure	
7		Total Administrative Expenses	
8		Total Financing Expenses	
9	Profit / Loss per source [3 + 4 - 5 - 6 - 7 - 8]		
10	Add non-allowable deductions/expenses		
	a.	Depreciation	
	b.	Donations <i>(to the extent not allowable)</i>	
	c.	Entertainment Expenses	
	d.	Loss on disposal of assets	
	e.	Balancing charge	
	f.	Provision for bad and doubtful debts if debited to P&L	
	g.	Preliminary Business Expenses <i>(to the extent not allowable)</i>	
	h.	Unrealized foreign exchange loss	
	i.	Research and Development Expenses	
	j.	Non cash benefits	
	k.	Motor and housing expenses	
	l.	Other non-allowable deductions/expenses (specify)	
	i.		
	ii.		
	iii.		
	iv.		
	v.	Others	

	vi.	Total other disallowable expenses (i+ii+iii+iv+v)		
	m.	Total amount to be added back (total from a to l(vi))		
11.	Less allowable deductions			
	a.	Profit on disposal of assets [Section B line 4(l)]		
	b.	Capital allowances (portion that relate to source as per schedule 4)		
	c.	Mining prospecting expenditure		
	d.	Mining expenditure		
	e.	Unrealized foreign exchange gains [to the extent allowable]		
	f.	Other allowable deductions/expenses (specify)		
	i.			
	ii.			
	iii.			
	iv.	Total other allowable deduction (i+ii+iii)		
	g.	Total allowable deductions (total of item a to f(iv))		
12.	Adjusted Profit/ Loss [9+10(l)-11(g)]			
13.	Brought forward loss of previous year from business activity to be set off against current year of income (Schedule – 6 total of column A)			
14.	Adjusted Taxable Profit for appropriation to Partners [12-13] (Column G of Part 8 for the corresponding source)			
15.	Loss to be carried forward to next year for set off, if (12) is negative. If positive write "0"			
Note: Loss incurred by the taxpayer shall not be deducted against any other income of the taxpayer for the year of loss, but shall be carried forward and allowed as deduction in determining chargeable business income of the taxpayer in the following year for the same source, subject to loss carry forward limitations.				

Section C: Computation of Chargeable Income from Business as per source

SOURCE 3

INCOME CODE _____
(See Code Table for Income Codes)

Summary Statement of Comprehensive Income (Profit and Loss Account) as per source			
1		Sales / Gross Receipts of business or profession	
2		Cost of sales	
3		Gross Profit [1-2]	
4		Total other income	
5		Total Operating Expenses	
6		Total of Other Expenditure	
7		Total Administrative Expenses	
8		Total Financing Expenses	
9	Profit / Loss per source [3 + 4 - 5 - 6 - 7- 8]		
10	Add non-allowable deductions/expenses		
	a.	Depreciation	

	b.	Donations <i>(to the extent not allowable)</i>		
	c.	Entertainment Expenses		
	d.	Loss on disposal of assets		
	e.	Balancing charge		
	f.	Provision for bad and doubtful debts if debited to P&L		
	g.	Preliminary Business Expenses <i>(to the extent not allowable)</i>		
	h.	Unrealized foreign exchange loss		
	i.	Research and Development Expenses		
	j.	Non cash benefits		
	k.	Motor and housing expenses		
	l.	Other non-allowable deductions/expenses (specify)		
		i.		
		ii.		
		iii.		
		iv.		
		v.	Others	
		vi.	Total other disallowable expenses <i>(i+ii+iii+iv+v)</i>	
	m.	Total amount to be added back (total from a to l(vi))		
11.	Less allowable deductions			
	a.	Profit on disposal of assets <i>[Section B line 4(l)]</i>		
	b.	Capital allowances <i>(portion that relate to source as per schedule 4)</i>		
	c.	Mining prospecting expenditure		
	d.	Mining expenditure		
	e.	Unrealized foreign exchange gains <i>[to the extent allowable]</i>		
	f.	Other allowable deductions/expenses (specify)		
		i.		
		ii.		
		iii.		
		iv.	Total other allowable deduction <i>(i+ii+iii)</i>	
	g.	Total allowable deductions <i>(total of item a to f(iv))</i>		
12.	Adjusted Profit/ Loss <i>[9+10(l)-11(g)]</i>			
13.	Brought forward loss of previous year from business activity to be set off against current year of income (Schedule – 6 total of column A)			
14.	Adjusted Taxable Profit for appropriation to Partners <i>[12-13] (Column G of Part 8 for the corresponding source)</i>			
15.	Loss to be carried forward to next year for set off, if (12) is negative. If positive write "0"			
Note: Loss incurred by the taxpayer shall not be deducted against any other income of the taxpayer for the year of loss, but shall be carried forward and allowed as deduction in determining chargeable business income of the taxpayer in the following year for the same source, subject to loss carry forward limitations.				

****Note:** Please use the continuation sheet if necessary for computation of chargeable income from business

Schedule 1: Summary for Capital Allowances

Sr. No.	Items form part of Capital Allowance	Amount
1.	Capital Allowances on Implements, Plant and Machinery (Part – 1 total of column H)	
2.	Industrial Building and Commercial Building Allowances (Part – 2 total of column H)	
3.	Farm Improvements, Development, Farm Works Allowances and Farm Dwelling (Part – 3 total of column H)	
4.	Capital Allowances on Motor Vehicles (Part – 4 total of column H)	
Total		

Sch1 i: Capital Allowances on Implements, Plant and Machinery

Sr. No.	Item	Type of Allowance	Qualifying Cost	Year of Purchase	Year of first use	Written down value B/F	Applicable allowance rate	Capital allowance for the year	Written down value C/F
	(A)	(B)	(C)	(D)	(E)	(F)	(G)=%	(H)=C*G	(I)
1.									
2.									
3.									
Total									

Sch1 ii: Capital Allowances on Industrial Building and Commercial Building

Sr. No.	Item	Type of Allowance	Qualifying Cost	Year of Purchase/ Construction / Alterations	Year of first use	Written down value B/F	Applicable allowance rate	Capital allowance for the year	Written down value C/F
	(A)	(B)	(C)	(D)	(E)	(F)	(G)=%	(H)=C*G	(I)
1.									
2.									
3.									
Total									

sch1 iii: Capital Allowances on Mining Deductions, Farm Improvements, Development, Farm Works and

Farm Dwelling

Sr. No.	Item	Type of Allowance	Qualifying Cost	Year of Purchase/ Expenditure for the year	Year of first use	Written down value B/F	Applicable allowance rate	Capital allowance for the year	Written down value C/F
	(A)	(B)	(C)	(D)	(E)	(F)	(G)=%	(H)=C*G	(I)
1.									
2.									
3.									
Total									

Sch1 iv: Capital Allowances on Motor Vehicles

Sr. No.	Item	Type of Allowance	Qualifying Cost	Year of Purchase/ Acquisition	Year of first use	Written down value B/F	Applicable allowance rate	Capital allowance for the year	Written down value C/F
	(A)	(B)	(C)	(D)	(E)	(F)	(G)=%	(H)=C*G	(I)
1.									
2.									
3.									
Total									

***Note: Please use the continuation sheet if necessary for part 1 to 4*

Schedule 2: Details of current year losses, if any to be carried forward to future years

Sr. No.	Source code of Income	Loss incurred during charge year
i.		
ii.		
iii.		
iv.		
vi.		
vii.		
Total		

Schedule 3: Details of losses of earlier years to be carried forward to future years

Sr. No.	Source code of Income	Charge year to which brought forward loss belongs to	Brought forward loss from earlier years for set off (A)	Loss set off from current year's income (B)	Loss carried forward to future years for set off (A-B)
i.					

ii.					
iii.					
iv.					
v.					
vi.					
Total					

Section D: Partner's details

Name of Partners	TPIN of Partners	Partner's Name	Profit Sharing Ratio
(A)	(B)		(C)
Partner 1			
Partner 2			
Partner 3			
Partner 4			
Partner 5			

Section E: a) Withholding Tax on Partnership Income

Sr. No.	TPIN of Withholding Agent *	Name of Withholding Agent	Type of Payment (Withholding Tax Codes)	Gross Amount	Date of Payment or Accrual (within the charge year)	Tax Deducted
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2						
3						
4						
Gross withholding tax deducted at source from income						

**Note: Please use the continuation sheet if necessary.

Section E: b) Apportionment of Non-Final Withholding Tax on Partnership Income to Partners

Name of Partners	TPIN of Partners	Profit Sharing Ratio	Withholding Tax Attributable to Partner
(A)	(B)	(C)	(D)
Partner 1			
Partner 2			
Partner 3			
Partner 4			
Partner 5			

Section F: Partners' Capital Accounts as at

Capital Account of Partners	Balance as at beginning of year	Additional capital	Capital withdrawn	Balance at the year end
TPIN of Partner				
(A)	(B)	(C)	(D)	[E=(B+C)-D]
Partner 1				
Partner 2				
Partner 3				
Partner 4				
Partner 5				
Total				

**Note: Please use the continuation sheet if necessary

Section G: Statement of Appropriation of Partnership Income

SOURCE 1

INCOME CODE _____
(See Code Table for Income Codes)

Name of Partners	TPIN of Partners	Profit Sharing Ratio	Profit from Business Income (for this source)	Interest on Capital Received	Salary, Bonus, Commission and Remuneration received from partnership	Total Income of Partner
(A)	(B)	(C)	(D)	(E)	(F)	(G = D+E+F)
Partner 1						
Partner 2						
Partner 3						
Partner 4						
Partner 5						
Total Income						

**Note: Please use the continuation sheet if necessary.

SOURCE 2

 INCOME CODE _____
 (See Code Table for Income Codes)

Name of Partners	TPIN of Partners	Profit Sharing Ratio	Profit from Business Income (for this source)	Interest on Capital Received	Salary, Bonus, Commission and Remuneration received from partnership	Total Income of Partner
(A)	(B)	(C)	(D)	(E)	(F)	(G = D+E+F)
Partner 1						
Partner 2						
Partner 3						
Partner 4						
Partner 5						
Total Income						

**Note: Please use the continuation sheet if necessary.

SOURCE 3

 INCOME CODE _____
 (See Code Table for Income Codes)

Name of Partners	TPIN of Partners	Profit Sharing Ratio	Profit from Business Income (for this source)	Interest on Capital Received	Partnership's remuneration.	Total Income of Partner
(A)	(B)	(C)	(D)	(E)	(F)	(G = D+E+F)
Partner 1						
Partner 2						
Partner 3						
Partner 4						
Partner 5						
Total Income						

**Note: Please use the continuation sheet if necessary.

Section H: Partners' Current Accounts as at

Current Account of Partners	Balance as at beginning of year	Partner's Salary	Interest on capital	Drawings	Interest on drawings	Partners share of profit(Section D total from all sources)	Balance as at end of year
TPIN of Partner							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H=B+C+D-E-F+G)
Partner 1							
Partner 2							
Partner 3							
Partner 4							
Partner 5							
Total							

**Note: Please use the continuation sheet if necessary

Section I: Interest in Related Business

Name of Business	TPIN	Shares / Interest Controlled

Part 10 Declaration

This return has been completed based on information and details supplied by the taxpayer (Attach ITF 56)	
Full Name of Tax Agent	
Signature.....	
Capacity.....	
We (full names in Block Letters):	
Name:	(1)
Name:	(2)
Name:	(3)
declare that this return contains a full and true statement of the income liable to tax for the year to which this form relates and that the information given in this form is true and correct. Given under our hands this Day of year	
Signature of person making return	(1)
Signature of person making return	(2)
Signature of person making return	(3)
Contact Phone	
* THIS RETURN WILL NOT BE ACCEPTED UNLESS THE DECLARATION IS SIGNED.	

NOTES:

Filing Requirements

You are required under the Income Tax Act, CAP 323 to furnish an income tax return to the Commissioner General of the Zambia Revenue Authority through any office of the ZRA located near you. The declaration must be furnished within six months from the end of that charge year. The Charge Year is a period of 12 months ending on December 31st of each year. This return must provide a true and accurate account of your financial information for the period shown. You are required to make payment of any tax due on or before the due date.

Conflicting Information

The following instructions are provided to assist you in completing this tax return. If there is any conflict between the information below and the Income Tax Act (CAP 323) or its Regulations the Income Tax Act and the Regulations will prevail.

Where do I file?

This form should be filed with your local Zambia Revenue Authority office. For directions to the office closest to you, contact the ZRA Call Centre 381111/0971-281111 or email: advice@zra.org.zm.

Who Should Use this Form?

This form must be filled by an Individual in receipt of income. Corporate taxpayers must file using Form ITF 2A whereas Partnerships must use Form ITF 3A.

Personal Information

- 1) Name of the Partnership – Enter the name as reflected on the Taxpayer Identification Number certificate issued to the partnership.
- 2) Taxpayer Identification Number – Enter the number as it appears on the certificate. If the firm is not registered for TPIN please apply for registration as this is a key requirement.

Filing Status

Note that this return serves as a self- assessment for this charge year and therefore any tax due on the share of profit appropriated must be paid upon submission of this tax return.

- 1) If this is the first Income Tax Return Form ITF 3A that you have filed for this tax period, tick the "Original" box. If this is an amended return, tick the "Amended" box and complete the additional lines.
- 2) If you had submitted an original return earlier please enter the acknowledgement receipt number issued to you in the space provided at item 2 on the first page of the return.
- 3) Enter a brief statement as to the reason you are filing an amended return.

Section A – Enter details of your balance sheet here.

Section B – Enter the Profit and Loss Account details here.

Schedule 1 – 3: This provides for reporting your income from different sources of income here. Should you have more than 3 sources of income please complete as many extra sheets as your circumstances require.

Part 1 – provides for reporting your Capital Allowances on Implements, plant and machinery. Note that each asset must be reported individually.

Part 2 – provides for reporting your industrial building and commercial building allowances. Note that each asset must be reported individually

Part 3 – provides for Farm improvements, Farm works and Farm dwelling allowances. Note that each asset must be reported individually

Part 4 – provides for capital allowances for motor vehicles. Note that each asset must be reported individually

Schedule 4 – This is the summary of capital allowances itemized in Parts 1 – 3 above.

Part 5(a) – Withholding tax deducted on Partnership income

Show all withholding tax deduction made on any income of the partnership.

Part 5(b) – Apportion non-final withholding tax on partnership income to the partners according to their profit sharing ratios.

Part 8 – Statement of Appropriation of partnership income

Any share of income to a partner which is exempt or subjected to withholding tax as a final tax must not be added under this part.

Penalty

Section 46(4) - Penalty for late filing: Any person who fails to furnish a return of income for the year of income within the time required, is liable to a penalty of 2000 penalty units for each month or part thereof late.

Declaration

Your signature in this section certifies that all of the information is correct.

Under sections 100 and 102 of the Income Tax Act, any person who submits an incorrect return will be liable a penalties on conviction as provided by law.

Should you have any further clarifications please do not hesitate to contact the nearest ZRA office or phone the Call Centre on 381111/097-281111 or email: advice@zra.org.zm

Annex 1 **Income Tax Codes and rates**

Income Code	Prevailing Tax Rate
AGRO PROCESSING	10%
AIR TRANSPORT	35%
APPROVED PBOS	15%
BANKING	35%
BRANCH PROFITS- WHT	15%
BUILDING AND OTHER CONSTRUCTION	35%
COLLECTIVE INVESTMENT SCHEME (WHERE INCOME HAS BE DISTRIBUTED TO PARTICIPANTS)	0%
COMMISSION (RESIDENT)	35%
CONSTRUCTION OF BUILDINGS	35%
CONSTRUCTION OF ROADS AND RAILWAY	35%
DIVIDENDS - ZAMBIA - BUSINESS	35
DIVIDENDS - ZAMBIA-WHT (Any person carrying on mining operations)	0%
DIVIDENDS - ZAMBIA-WHT – (Other than mining operations)	15%
EDUCATION	35%
ELECTRICITY GENERATION	35%
ELECTRONIC COMMUNICATIO BUSINESS OR SERVICE LICENSEE	35%
EXTRACTION OF CRUDE PETROLIUEM AND NATURAL GAS	35%
FARMING	10%
FISHING AND AQUACULTURE	10%
GUESTHOUSE	35%
HEDGING INCOME	35%
HOTEL, LODGE AND MOTEL	35%
INSURANCE- LIFE	35%
INSURANCE – NON LIFE	35%
INTEREST - GRZ BONDS - BUSINESS	35%
INTEREST - GRZ BONDS - ZAMBIA - WHT -	0%
INTEREST - ZAMBIA - BUSINESS	35%
LAND TRANSPORT AND TRANSPORT VIA PIPELINES	35%
LEGAL AND ACCOUNTING ACTIVITIES	35%
LUSE REGISTERED COMPANIES (FARMING AND AGROPROCESSING)	10%
LUSE REGISTERED COMPANIES (FARMING AND AGROPROCESSING FIRST YEAR OF LISTING) LESS 2% FROM THE PREVAILING RATE	10%
LUSE REGISTERED COMPANIES (NON TRADITIONAL EXPORTS, PRODUCTION OF ORGANIC FERTILISER AND THE CHEMICAL MANUFACTURE OF FERTILISER)	15%
LUSE REGISTERED COMPANIES (NON TRADITIONAL EXPORTS, PRODUCTION OF ORGANIC FERTILISER AND THE CHEMICAL MANUFACTURE OF FERTILISER- FIRST YEAR OF LISTING) 2% BELOW THE PREVAILING RATE	15%
LUSE REGISTERED COMPANIES (INCOME OF A COMPANY OTHER THAN ELECTRONC COMINICATIONS NETWORK OR SERVICE LICENSEE)	35%
LUSE REGISTERED COMPANIES (INCOME OF AN ELECTRONC COMINICATIONS NETWORK OR SERVICE LICENSEE THAT DOES NOT EXCEED K250, 000.00)	35%
LUSE REGISTERED COMPANIES (INCOME OF AN ELECTRONC COMINICATIONS NETWORK OR SERVICE LICENSEE THAT EXCEEDS K250, 000.00)	40%
LUSE REGISTERED COMPANIES (INCOME OF A COMPANY OTHER THAN ELECTRONC	35%

Income Code	Prevailing Tax Rate
COMINICATIONS NETWORK OR SERVICE LICENSEE) FIRST YEAR OF LISTING – 2% BELOW THE PREVAILING RATE	
LUSE REGISTERED COMPANIES (INCOME OF AN ELECTRONC COMINICATIONS NETWORK OR SERVICE LICENSEE THAT DOES NOT EXCEED K250, 000.00) FIRST YEAR OF LISTING- 2% BELOW THE PREVAILING RATE	35%
LUSE REGISTERED COMPANIES (INCOME OF AN ELECTRONC COMINICATIONS NETWORK OR SERVICE LICENSEE THAT EXCEEDS K250, 000.00) FIRST YEAR OF LISTING- 2% BELOW THE PREVAILING RATE	40%
LUSE REGISTERED COMPANIES (FARMING AND AGROPROCESSING OFFERS AND SELLS 1/3 OF SHARES TO INDEGINOUS ZAMBIANS- 5% BELOW THE PREVAILING RATE	10%
LUSE REGISTERED COMPANIES (FARMING AND AGROPROCESSING OFFERS AND SELLS 1/3 OF SHARES TO INDEGINOUS ZAMBIANS IN FIRST YEAR OF LISTING- 7% BELOW THE PREVAILING RATE	10%
LUSE REGISTERED COMPANIES (NON TRADITIONAL EXPORTS, PRODUCTION OF ORGANIC FERTILISER AND THE CHEMICAL MANUFACTURE OF FERTILISER OFFERS AND SELLS 1/3 OF SHARES TO INDEGENOUS ZAMBIANS- 5% BELOW THE PREVAILING RATE	15%
LUSE REGISTERED COMPANIES (NON TRADITIONAL EXPORTS, PRODUCTION OF ORGANIC FERTILISER AND THE CHEMICAL MANUFACTURE OF FERTILISER OFFERS AND SELLS 1/3 OF SHARES TO INDEGENOUS ZAMBIANS IN FIRST YEAR OF LISTING- 7% BELOW THE PREVAILING RATE	15%
LUSE REGISTERED COMPANIES (INCOME OF A COMPANY OTHER THAN ELECTRONC COMINICATIONS NETWORK OR SERVICE LICENSEE OFFERS AND SELLS 1/3 OF SHARES TO INDEGENOUS ZAMBIANS- 5% BELOW THE PREVAILING RATE	35%
LUSE REGISTERED COMPANIES (INCOME OF A COMPANY OTHER THAN ELECTRONC COMINICATIONS NETWORK OR SERVICE LICENSEE OFFERS AND SELLS 1/3 OF SHARES TO INDEGENOUS ZAMBIANS IN FIRST YEAR OF LISTING- 7% BELOW THE PREVAILING RATE	35%
LUSE REGISTERED COMPANIES (INCOME OF AN ELECTRONC COMINICATIONS NETWORK OR SERVICE LICENSEE THAT DOES NOT EXCEED K250, 000.00 AND OFFERS AND SELLS 1/3 OF THE SHARES TO INDEGENOUS -5% BELOW PREVAILING	35%
LUSE REGISTERED COMPANIES (INCOME OF AN ELECTRONC COMINICATIONS NETWORK OR SERVICE LICENSEE THAT DOES NOT EXCEED K250, 000.00 AND OFFERS AND SELLS 1/3 OF THE SHARES TO INDEGENOUS IN THE FIRST YEAR OF LISTING -7% BELOW PREVAILING	35%
LUSE REGISTERED COMPANIES (INCOME OF AN ELECTRONC COMINICATIONS NETWORK OR SERVICE LICENSEE THAT EXCEEDS K250, 000.00 AND OFFERS AND SELLS 1/3 OF THE SHARES TO INDEGENOUS -5% BELOW PREVAILING	40%
LUSE REGISTERED COMPANIES (INCOME OF AN ELECTRONC COMINICATIONS NETWORK OR SERVICE LICENSEE THAT EXCEEDS K250, 000.00 AND OFFERS AND SELLS 1/3 OF THE SHARES TO INDEGENOUS IN FIRST YEAR OF LISTING -7% BELOW PREVAILING	40%
MANAGEMENT/CONSULTANCY/TECHNICAL FEES- RESIDENT	35%
MANUFACTURE OF BEVERAGES	35%
MANUFACTURE OF ELECTRICAL EQUIPMENT	35%
MANUFACTURE OF GRAIN MILL PRODUCTS, STARCHES AND STARCH PRODUCTS	35%
MANUFACTURE OF PHARMACEUTICALS, MEDICINAL CHEMICAL AND BOTANICAL PRODUCTS	35%
MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS	35%
MANUFACTURE OF TEXTILES	35%
MANUFACTURING CHEMICAL FERTILIZERS	15%
MANUFACTURING ENTERPRISE IN RURAL AREA, MFEZ, INDUSTRIAL (0-5YRS)	0%
MANUFACTURING ORGANIC FERTILIZERS	15%

Income Code	Prevailing Tax Rate
MFEZ/INDUSTRIAL PARK/PRIORITY SECTOR-0-5TH YR - OTHERS (0% OF THE PREVAILING RATE	35%
MFEZ/INDUSTRIAL PARK/PRIORITY SECTOR-0-5TH YR (AGRICULTURE AND AGROPROCESSING) 0% OF THE PREVAILING RATE	10%
MFEZ/INDUSTRIAL PARK/PRIORITY SECTOR-0-5TH YR – (NON TRADITIONAL EXPORTS 0% OF THE PREVAILING RATE)	15%
MFEZ/INDUSTRIAL PARK/PRIORITY SECTOR-6-8TH YR – OTHERS 50% OF THE PREVAILING RATE	35%
MFEZ/INDUSTRIAL PARK/PRIORITY SECTOR-6-8TH YR AGRICULTURE AND AGRO PROCESSING - 50% OF THE PREVAILING RATE	10%
MFEZ/INDUSTRIAL PARK/PRIORITY SECTOR-6-8TH YR - NON TRADITIONAL EXPORTS 50% OF THE PREVAILING RATE	15%
MFEZ/INDUSTRIAL PARK/PRIORITY SECTOR-9-10TH YR –OTHER 75% OF THE PREVAILING RATE	35%
MFEZ/INDUSTRIAL PARK/PRIORITY SECTOR-9-10TH YR- AGRICULTURE AND AGROPROCESSING- 75% OF THE PREVAILING RATE	10%
MFEZ/INDUSTRIAL PARK/PRIORITY SECTOR-9-10TH YR NON TRADITIONAL EXPORTS 75% OF THE PREVAILING RATE	15%
MFEZ/INDUSTRIAL PARK/PRIORITY SECTOR-AFTER 10TH YR OTHERS	35%
MFEZ/INDUSTRIAL PARK/PRIORITY SECTOR-AFTER 10TH YR AGRICULTURE AND AGROPROCESSING	10%
MFEZ/INDUSTRIAL PARK/PRIORITY SECTOR-AFTER 10TH YR NON TRADITIONAL EXPORTS	15%
MICRO OR SMALL ENTERPRISE (ZDA APPROVED) - RURAL – OTHERS 0% OF THE PREVAILING RATE	35%
MICRO OR SMALL ENTERPRISE (ZDA APPROVED) - RURAL AGRICULTURE AND AGRO PROCESSING 0% OF THE PREVAILING RATE	10%
MICRO OR SMALL ENTERPRISE (ZDA APPROVED) - RURAL NON TRADITIONAL EXPORTS 0% OF THE PREVAILING RATE	15%
MICRO OR SMALL ENTERPRISE (ZDA APPROVED) - URBAN – OTHERS 0% OF THE PREVAILING RATE	35%
MICRO OR SMALL ENTERPRISE (ZDA APPROVED) - URBAN AGRICULTURE 0% OF THE PREVAILING RATE	10%
MICRO OR SMALL ENTERPRISE (ZDA APPROVED) - URBAN NON TRADITIONAL EXPORTS 0% OF THE PREVAILING RATE	15%
MINERAL PROCESSING	35%
MINING OPERATIONS	30%
MINING OPERATIONS FOR INDUSTRIAL MINERALS (VARIABLE PROFIT TAX)	30%
MINING OPERATIONS FOR INDUSTRIAL MINERALS	35%
MINING OPERATIONS FOR INDUSTRIAL MINERALS	40%
MINING OPERATIONS FOR INDUSTRIAL MINERALS	45%
MINING OPERATIONS OTHER THAN INDUSTRIAL MINERALS	0%
MINE SUPPORT SERVICE ACTIVITIES	35%
MISCELLANEOUS INCOME	35%
NON-BANKING FINANCIAL INSTITUTIONS	35%
NONTRADITIONAL EXPORTS (MAXIMUM15%)	15%
NON TRADITIONAL EXPORTS AGRO PROCESSING	10%
OTHER ACCOMMODATION	35%
OTHER FINANCIAL INSTITUTION	35%
OTHER MANUFACTURING	35%
OTHER TRANSPORT	35%

Income Code	Prevailing Tax Rate
PENSIONS	35%
POSTAL AND COURIER ACTIVITIES	35%
PROCESSING OF COPPER CATHODES	15%
PROGRAMMING AND BROADCASTING ACTIVITIES	35%
PROSPECTING AND EXPLORATION	35%
PROVISIONAL OF HEALTH SERVICES	35%
RAIL TRANSPORT	35%
RENTAL INCOME- PROVISIONAL	0%
RENTAL INCOME - WHT LANDLORDS	10%
RENTAL INCOME STATUTORY BODIES	10%
ROYALTIES - RESIDENT	35%
RURAL ENTERPRISE (NON TRADITIONAL EXPORTS)-15%	15
RURAL ENTERPRISE 35%	35%
SECURITY AND INVESTIGATION ACTIVITIES	35%
SERVICES	35%
TELECOMMUNICATIONS	35%
TRAVEL AGENCY, TOUR OPERATOR, RESERVATION SERVICE AND RELATED ACTIVITIES	35%
TRUSTS, DECEASED OR BANKRUPT ESTATES	35%
WASTE COLLECTION, TREATMENT AND DISPOSAL ACTIVITIES; MATERIALS RECOVERY	35%
WHOLESALE AND RETAIL TRADE	35%
WINNINGS, LOTTERIES, GAMING - WHT	20%

DISCLAIMER

THIS MANUAL RETURN IS MEANT FOR GUIDANCE ONLY AND THEREFORE IT SHOULD NOT BE SUBMITTED TO ZAMBIA REVENUE AUTHORITY