

## INSTRUCTION TO EMPLOYEE

**AS SOON AS YOU BEGIN YOUR EMPLOYMENT YOU MUST GIVE THIS FORM TO YOUR NEW EMPLOYER SO THAT THE CORRECT DEDUCTIONS OF TAX MAY BE CONTINUED. IF YOU DO NOT DO SO, TOO MUCH TAX MAY BE DEDUCTED.**

If for some special reason you do not wish new employer to know your previous pay and tax deductions, you should send this form to the tax office before you begin your new employment. The tax office will be able to make special arrangements but this may result in some over-deduction of tax.

If you are unemployed you will have to produce this form in order to get a repayment of which may be due to you. Form ITF/P42 tells you how to claim repayment at the tax office.

### INSTRUCTIONS TO NEW EMPLOYER

1. Check item 10 to see that there are no alterations or erasures. If there is evidence of alterations or erasures inform your tax office immediately.
2. Prepare a tax deduction card in accordance with the instruction on the green card.
3. Check the figure of tax at 10 to see that it agrees with the tax on the tax deduction card, which you have entered from Table B to the tax tables; if it does not agree, complete item 16. if you have no copy of the appropriate tables write "No Table".
4. Complete Item 11 to 15 and sign the declaration.
5. Send this form to your tax office immediately.
6. Deduct or refund tax in accordance with the instructions on the Blue Card.

If ' week 1 (or 'month1') basis is entered at item 10 deduct tax each week ( or month) by reference to the tables for week 1 (or month) in accordance with the instructions in the employer's Guide.

7. Do not make a refund exceeding K 1000 to a new a new employee on his first pay day without first obtaining authority from the tax office – see the Blue Card.
8. Incase of difficulty, apply to your tax office for advice.

ITF/P13  
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## ZAMBIA REVENUE AUTHORITY DIRECT TAXES DIVISION

Part 1

### PARTICULARS OF EMPLOYEE LEAVING

2. Employee's surname				1. Tax Office Reference	
3. Forenames				4. National Reg. No.	
5. Nature of Employment			6. Works No.	7. Branch Dept. etc	
8. Employer				9. Tax Credit to date	Tax credit restricted
10.  Last Entries on Tax Deduction Card	(a) Where Week 1 (or Month 1) basis NOT apply	Month No.	Week No.	Total Pay to date Col.2	Total Tax due to as shown by table B Col. 5
				K	K
	(b) Where Week 1 (or Month 1) basis applies				
11. DATE OF LEAVING					
12, <b>GRATUITES:</b> Enter amounts paid on termination of a contract not included in 10 above and as entered on separate T.D.C				Payment Gross K	Tax K
13. Employees Residential Address					
14. New Employer Name and Address (If known)					
15. I certify that the particulars given above at items 1-12 are correct.					
Signature:.....					
Address:..... Date:.....					
<b>FOR OFFICIAL USE</b>					
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**ZAMBIA REVENUE AUTHORITY**  
**DIRECT TAXES DIVISION**

**Part 2**

**NEW EMPLOYER**

**(THIS FORM SHOULD BE GIVEN TO THE EMPLOYER IMMEDIATELY)**

Particulars of old employment

2. Employee's surname				1. Tax Office Reference	
3. Forenames				4. National Reg. No.	
5. Nature of Employment			6. Works No.	7. Branch Dept. etc	
8. Employer				9. Tax Credit to date	Tax credit restricted
10. Last Entries on Tax Deduction Card	(a) Where Week 1 (or Month 1) basis NOT apply	Month No.	Week No.	Total Pay to date Col.2	Total Tax due to as shown by table B Col. 5
				K	K
	(b) Where Week 1 (or Month 1) basis applies				

**INSTRUCTION TO EMPLOYER**

- Complete this form when an employee leaves. Use carbon paper for items 1 up to and including 10 (a). The information required will be automatically reproduced in part 2
- If you have specially directed to deduct tax each week (or month) by reference to the Tables for week 1 (or Month 1). Write "W 1" after the Tax Credit entered in item 10.
- In the case of an employee engaged during the year, include in item 10 the pay and tax notified to you in respect of previous employments.
- Where a lump sum payment is to be made from an approved pension fund your attention is drawn to section 82. Income Tax Act and Employer's guide. If the fund from which the lump sum payment is made is not approved any amount paid should be taxed as ordinary payment and include in 10 overleaf as appropriate.
- Where a payment of gratuity on termination of contract is to be made you should refer to employer's guide. Any payment not falling within those provisions should be taxed as ordinary remuneration and include in 10 overleaf as appropriate.
- Detach Part 1 and send it to your Tax office Immediately.
- Hand Part 2 to the employee when he leaves.
- Do not delete the name and details of the employee from the Pay Roll Registration until 31<sup>st</sup> March.

The new employer should complete the following items and forward this IMMEDIATELY to Tax office

11. Date of commencement			12 Tax Office reference		
13. Nature of Employment			Works No.	Branch. Dept etc	
14. Employer					
15. EMPLOYER RESIDENTIAL ADDRESS					
16. If the total tax entered on the Tax Deduction Card Table B of the Tax Tables not agree with total tax shown at item 10 above state the Tax Table figure here					K
17. I have prepared a tax Deduction Card in accordance with the particulars given above and note 3 overleaf					
Signature ..... (for employer)					
Address ..... Date.....					

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