



# ZAMBIA REVENUE AUTHORITY

## Direct Taxes Division

### WITHHOLDING TAX RETURN

Income Tax Act (Cap. 323)

1. Month \_\_\_\_\_ Charge Year \_\_\_\_\_

	<input type="checkbox"/> Original	<input type="checkbox"/> Amended	<input type="checkbox"/> Company or Other Bodies	<input type="checkbox"/> Individual
	If Amended, reason for Amendment			
	Attachments for Amendment (If any)		1. 2.	
Sr No	Description	Details		
1	Taxpayer Identification Number (TPIN)			
Taxpayer Details (4 to 7 are applicable where there has been any change in details)				
2	Name of Taxpayer			
3	Postal Address	PO Box		
		Town		
		Province		
		Country		
4	Physical Address	Plot / House No		
		Street		
		Area		
		Town		
		Province		
5	E-mail Address	Country		
6	Telephone / Cell Number	Country Code		
		Area Code		
		Number		
7	Account Name (If Multiple Withholding accounts for same TPIN)			

### Section A: Summary of Payments

Sr. No	Type Of Payments	Total Tax Deducted (Sum of Column H of Section B per Payment Type)
1	Interest (s82a)	
2	Royalties (s82a)	
3	Rents (s82a)	
4	Management or Consultant Fees (82a)	
5	Public Entertainment Fees (s82a)	
6	Commissions (s82a)	
7	Dividends (s81)	
8	Non-Resident Contractors (s81a)	
9	Lump-sum Payments (s82)	
10	Branch Profits (S82a)	
11	Haulage Operations	
12	Winnings, lotteries, gamings	

### Section B: Details of Payments

Residence Status of Payee (Resident/ Non-Resident)	TPIN **	Name of Payee	Type of Payment (Withholding Tax Codes)(refer to notes attached)	Date of Accrual	Gross Amount Paid or Payable	Tax Rate	Tax Deducted
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H= F * G)


\*\* TPIN is mandatory for Residents only.

<b>DECLARATION</b>			
I Certify that the above details in this Return are true and correct			
Full Name			
Signature		Date	

**For Office Use Only**

Officer's Name		<b>Receiving Office Date Stamp</b>
Officer's Signature		
Date Received		

<b>Withholding Tax Code</b>	<b>Tax Rate</b>
<b>Company/Individual Resident</b>	
Approved Pension Lump sum Payment	10%
Dividends Manufacturing Enterprise (Rural Area, MFEZ, Industrial Park)	0%
Rental Income Statutory Bodies	10%
Withholding Commissions - Resident	15%
Withholding Dividends – Company Approved under ZDA [after 5 years]	15%

<b>Withholding Tax Code</b>	<b>Tax Rate</b>
<b>Company/Individual Resident</b>	
Withholding Dividends - Company Approved under ZDA [0 to 5 years]	0%
Withholding Dividends – Company in assembly of motor vehicles, bicycles & motor cycles [0 to 5 years]	0%
Withholding Dividends – Company in assembly of motor vehicles, bicycles & motor cycles [after 5 years]	15%
Withholding Dividends – Farming Income [0 to 5 years]	0%
Withholding Dividends – Farming Income [after 5 years]	15%
Withholding Dividends – Paid to individual by a company listed on LUSE	0%
Withholding Dividends - MFEZ/Industrial Park	0%
Withholding Dividends – Mining Operations	0%
Withholding Dividends – Payable/Paid to GRZ	0%
Withholding Interest – Resident (Zambia)	15%
Withholding Interest on Bank Savings and Deposit Account	0%
Withholding Interest - Treasury/GRZ Bonds	15%
Withholding Management or Consultant Fees - Resident	15%
Withholding Rental Income	10%
Withholding Royalties - Resident	15%
Winnings, lotteries, gamings	20%
<b>Company/Individual Non-Resident</b>	
Approved Pension Lump sum Payment	10%
Dividends Manufacturing Enterprise (Rural Area, MFEZ, Industrial Park)	0%
Tax Treaty Rates (Dividends)	0%
Tax Treaty Rates (Dividends)	5%
Tax Treaty Rates (Dividends)	7.5%
Tax Treaty Rates (Dividends)	10%
Tax Treaty Rates (Haulage Operations)	0%
Tax Treaty Rates (Haulage Operations)	5%
Tax Treaty Rates (Haulage Operations)	10%
Tax Treaty Rates (Interest)	0%
Tax Treaty Rates (Interest)	5%
Tax Treaty Rates (Interest)	10%
Tax Treaty Rates (Management or Consultant Fees)	0%
Tax Treaty Rates (Management or Consultant Fees)	5%
Tax Treaty Rates (Management or Consultant Fees)	10%
Tax Treaty Rates (Royalties)	0%
Tax Treaty Rates (Royalties)	5%
Tax Treaty Rates (Royalties)	10%
Withholding Branch Profits	20%
Withholding Commissions - Non Resident	20%
Withholding Dividends	20%
Withholding Dividends – Company Approved under ZDA [after 5 years]	15%
Withholding Dividends - Company Approved under ZDA [0 to 5 years]	0%
Withholding Dividends – Company in assembly of motor vehicles, bicycles & motor cycles [0 to 5 years]	0%
Withholding Dividends – Company in assembly of motor vehicles, bicycles & motor cycles [after 5 years]	15%
Withholding Dividends – Farming Income [0 to 5 years]	0%

Withholding Dividends – Farming Income [after 5 years]	15%
Withholding Dividends – Non Resident	20%
Withholding Dividends – Paid to individual by a company listed on LUSE	0%
Withholding Dividends - MFEZ/Industrial Park	0%
Withholding Dividends – Mining Operations	0%
Withholding Dividends – Payable/Paid to GRZ	0%
Withholding Interest – Non Resident (Other)	20%
Withholding Interest on Bank Savings and Deposit Account	0%
Withholding Interest - Treasury/GRZ Bonds	15%
Withholding Management or Consultant Fees – Non Resident	20%
Withholding Non Resident Contractors	20%
Withholding Non Resident Public Entertainment Fees	20%
Withholding Rental Income	10%
Withholding Royalties – Non Resident	20%
Winnings, lotteries, gamings	20%