

For Voluntary VAT registration attach:-

- a) Proof of fixed place of business or abode such as a utility bill
- b) Sketch map of the Supplier's business location with proof of ownership or tenancy of the premises
- c) Latest bank statements covering a period of three months
- d) Business plan
- e) Latest financial statements and/or projected cash flow;
- f) Provide a Certificate of Incorporation or Registration of the business NOTE: A supplier registered under Voluntary VAT registration shall renew the registration every twelve (12) months by notifying the Commissioner General in writing, thirty (30) days before the expiry of the twelve month period of the intention to renew the registration. The supplier must be compliant in all tax types. A supplier who fails to notify the Commissioner General of his intention to renew the registration as required shall be de-registered and any liability shall immediately become payable.

Note:

*If a taxpayer is already registered for a TPIN and a Tax type and they wish to add a tax type such as tourism levy or insurance premium levy, they are required to do an amendment to the original registration by adding a tax type online by accessing their profile.*

*For all the above tax registrations, it is also possible for ZRA to enforce registration by conducting a ZRA initiated registration. This would occur in circumstances where the Taxpayer did not willingly initiate the registration.*

Taxpayers must ensure to observe all post registration requirements indicated on the registration Notices/ Certificates issued upon registration for a Tax type to avoid penalties.

Take advantage of the e-services available by registering for e-services.

For more information contact:

Call Centre: 4111  
Email: [advice@zra.org.zm](mailto:advice@zra.org.zm)  
Website: [www.zra.org.zm](http://www.zra.org.zm)



**REGISTRATION  
PROCESS**

## Introduction

Registering for taxes is the first step to being tax compliant. Find below how to register for Taxpayer Identification Number (TPIN), Income Tax, Pay As You Earn (PAYE), Withholding Tax (WHT), Value Added Tax (VAT), Tourism Levy and Insurance Premium Levy.

The registration for taxes is now easy because of online platforms. Taxpayers who have challenges with online registration can still register manually by visiting any nearest ZRA front office.

### Tax Payer Identification Number-TPIN

TPIN is a unique ten-digit computer generated number allocated to a taxpayer upon registration with the Zambia Revenue Authority (ZRA) or with PACRA. It is a pre-requisite for any transaction with ZRA. The TPIN is equally a requirement for one to register for any tax type like VAT, Withholding tax (WHT), Income Tax, PAYE or any other tax type.

Registration of a TPIN is a mandatory requirement for one to transact in the Republic. For instance, a TPIN is a prerequisite for one to open a bank account in the Republic, register with PACRA, transact with ZESCO, transfer of property, etc

The required documents to be attached to the registration form are as follows:

### TPIN REGISTRATION

#### 1. Limited company registered under the companies Act

##### Attach copies of:

- Certificate of incorporation
- Certificate of share capital
- Statement of Particulars-approved by the Registrar (Company Form III)
- Articles of Association (optional but recommended)

#### 2. Foreign company registered under the Companies Act

##### Attach copies of:

- Certificate of registration
- Statement of Particulars-approved by the Registrar(Company Form 38)
- Articles of Association or any other instrument relating to the foreign company such as a memorandum

- Sketch map of physical address

#### 3. Partnership Firm registered under the Business Names Act

##### Attach copies of:

- Certificate of Registration
- Statement of Particulars-approved by the Registrar (BN Form III)
- Sketch map of physical address

**Note:** To register a partnership, the partners need to have individual TPINs and Income Tax numbers.

#### 4. Sole proprietors registered under the Business Names Act

##### Attach copies of:

- NRC or Passport
- Statement of Particulars-approved by the Registrar (BN Form III)
- Certificate of Business Registration
- Sketch map of physical address

#### 5. Individuals (without registration under any Act)

##### Attach copies of:

- National Registration Card (NRC)
- Sketch map of physical address

#### 6. Firms registered under the Co-operative Societies Act

##### Attach copies of:

- Certificate of Registration
- Any instrument relating to the Co-operative
- Sketch map of physical address

#### 7. NGO, Club, Association, Ministry body, etc

##### Attach copies of:

- Certificate of Registration or Certificate of Exemption from Registrar of societies.
- Constitution.
- Sketch map of physical address

#### 8. GRZ Ministries / institutions, foreign Government and agency

##### Attach copies of:

- Documentary evidence to show legal existence in Zambia

- Sketch map of physical address

### INCOME TAX REGISTRATION

Taxpayers whose turnover is below K800, 000.00 in a charge year, will register for Turnover Tax.

Taxpayers whose turnover is above K800, 000.00 will register for Income Tax and this is applicable to both individuals and Limited Companies.

**NOTE: *Partnerships, mining operating entities and Consultancy businesses do not fall under Turnover Tax regardless of their turnover being below K800, 000.00***

Partnerships will register for Income Tax to facilitate for the receipt of Partnership Annual Returns at the end of the charge year. Partners will register for Income Tax separately as they will be taxed according to their profit sharing ratios.

### PAYE REGISTRATION

This will apply to individuals, companies, partnerships, etc. who have employees or any entity that intends to employ. This is regardless of whatever emoluments employees receive.

Locally recruited staff (employees) of foreign Missions and International Organizations which are exempt under the Diplomatic Immunities and Privileges Act are supposed to register for PAYE individually and the tax is collected directly from the employee. Such an arrangement is known as Direct Payment (DP).

### VAT REGISTRATION

Businesses are required by law to register for VAT registration if they deal in taxable goods and services and their taxable turnover exceeds the Statutory registration threshold of K800, 000.00 per annum. However, a Supplier whose standard rated goods and services is below the Statutory threshold for VAT registration may apply for Voluntary VAT registration. The following are the mandatory attachments for Statutory and Voluntary VAT registration:

For Statutory VAT registration attach:-

- Proof of fixed place of business or abode such as a utility bill;
- Description of the Taxpayer's business activities
- Particulars of ownership of any other business in which the supplier is involved;