

A circular icon with a gold border containing a blue line-art illustration of a modern building with a grid-like facade.

Register with ZRA

A circular icon with a blue border containing a blue line-art illustration of a document with a pencil resting on it.

File Returns

A circular icon with a blue border containing a blue line-art illustration of a stack of banknotes.

Make Payment

RIGHTS & OBLIGATIONS OF A TAXPAYER



INTRODUCTION

Zambia Revenue Authority is committed to ensuring that taxpayer focus and process efficiency continue to improve. This leaflet explains the rights and obligations of a taxpayer when dealing with ZRA. The Authority guarantees that the taxpayer will receive the best customer experience every time the taxpayer deals with ZRA.

RIGHTS OF THE TAXPAYER

- Right to accurate and timely tax information
- Right to objections against tax assessments
- Right to appeal
- Right to a courteous service
- Right to confidentiality
- Right to fair treatment

OBLIGATIONS OF A TAXPAYER

- Register with ZRA on time
- File Returns within the prescribed time periods
- Make timely payment of taxes due
- Declare correct taxes at all times
- Co-operate with ZRA officers whenever required to
- Maintain sufficient records for auditing purposes
- Maintain sufficient records for a minimum period of Six years.
- Provide honest and accurate information to ZRA, including current contact address
- Advise ZRA of any changes in business (e.g. name, address, telephone number, ownership, cessation of business, etc)
- Allow officers of ZRA to enter business premises and examine goods and records.
- Ensure to obtain an official ZRA payment receipt for all payments
- Do not offer ZRA officers any payments other than those authorized by law

For more information contact:

Call Centre: 4111

Email: advice@zra.org.zm

Website: www.zra.org.zm

