

Note:

Taxpayer must be registered for at least one of the following:

- (i) VAT;
- (ii) Insurance Premium Levy; and or
- (iii) Tourism Levy.

Taxpayers are requested to contact ZRA for more information on this.



For more information contact:

Call Centre: 4111
Email: advice@zra.org.zm
Website: www.zra.org.zm

#Tax 2022

**ACCOUNTING
PACKAGES**

Zambia Revenue Authority (ZRA) approves Accounting packages for Value Added Tax (VAT) registered taxpayers in accordance with Rule 4(3) of the VAT General Rules. This requirement applies to any taxpayer who intends to install an accounting package for issuing Tax Invoices, other than the Electronic Fiscal Devices approved by ZRA.

However, note that the accounting packages, though approved, do not supersede nor replace the Electronic Fiscal Devices which taxpayers are required by law to use. Users of approved accounting packages are therefore required to fiscalise their packages by interfacing them with the ZRA's Tax Information Management System (TIMS) using any of the available options.

The requirements for approval of the accounting packages are:

- TPIN of the applicant;
- Original copy of an invoice from the package;
- Duplicate copy of an invoice from the package;
- Selection of tax type(s) for which the accounting package is being applied for;
- Original copy of credit notes from the package;
- Duplicate copy of credit notes from the package;

- Sample of reports;
- Copy of license of the computerised package;
- Accounting package name and version, license number; and
- Fully completed and signed Accounting Package Self Declaration Form.
- Any other document relevant to this application;

Manual Application Process

- 1) A taxpayer writes a letter to ZRA addressed to the Director - VAT Operations requesting for approval of their accounting package.
- 2) The receiving office acknowledges the application by stamping on the taxpayer's copy.
- 3) The Taxpayer is then given a Computerized Invoicing Accounting Package Self Declaration form together with the VAT Guide.
- 4) The taxpayer then fills in the form and submits together with mandatory attachments listed below:
 - a. Original copy of invoice from computerised package;

- b. Duplicate copy of invoice from computerised package;
- c. Original copy of Credit Note from computerised package;
- d. Duplicate copy of Credit Note from computerised package;
- e. VAT Transaction report;
- f. Sample of report(s);
- g. Copy of license for the computerised package;
- h. Fully completed taxpayer details update form; and
- i. Official letter advising preferred mode of Fiscalisation and Fiscalisation timeline.

Online Application Process

Taxpayers can also apply for approval of their accounting package on the ZRA portal and are required to upload the mandatory documents as listed above under the manual application process. After submitting the application, an acknowledgement notice will be issued to the taxpayer via email.

Once the approval is done on either the manual or online application process, the package is added to the "Approved" Accounting packages list. If the taxpayer fails to submit correct mandatory documents, the application will be rejected.