



**ZAMBIA
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#Tax 2022

Withholding Value Added Tax

The Zambia Revenue Authority Commissioner-General can appoint a person resident in the Republic as a tax agent to withhold VAT on payments made to a taxable supplier of goods and services. The Withholding VAT (WVAT) mechanism was introduced on 1st January 2017.

Obligations of Withholding Value Added Tax Agents

- Make declarations (returns) on the invoices on which VAT was withheld and make full payment on or by the 16th day of the month following the end of the tax period.
- Generate WVAT certificate on Taxonline.
- Generate WVAT certificates on time to allow suppliers to claim by the due date.

Note: Withholding VAT Agents are not restricted to filing one declaration per tax period but can make as many declarations as necessary for the tax period.

Obligations of Suppliers from whom Value Added Tax is Withheld

- Update the email address on their taxpayer profile on TaxOnline to which the Withholding VAT certificates can be sent.
- Allocate the generated certificates to the return before they file the return to enable them successfully claim.
- Submit their VAT returns on or by the 18th following the end of a tax period.
- Declare all sales in the respective VAT schedules even if the Agent has not paid for the withholding VAT withheld.

Accounting for WVAT

Suppliers should use WVAT Schedule to capture

details of the withheld VAT certificates issued to them for each invoice where the VAT was withheld.

How will the supplier get the certificate?

Once the Withholding VAT Agent makes a declaration, the system will issue a WVAT certificate which has a unique certificate number for each invoice on the declaration. The certificate will be emailed to the Supplier or the Supplier can obtain the details of the certificate under a function called VAT WHT Certificate details on the taxpayer profile portal account.

Can unused certificates be used in a different period?

1. Certificate can only be used in the period specified in the month of generation.
2. Certificates not used for any reason can only

be credited to the respective period by an Auditor through an Audit Assessment process.

Cancellation of WVAT certificates

The Withholding VAT Agent can request for cancellation of certificates for various reasons such as duplicated certificates, wrong or incorrect certificate details e.g. incorrect amounts, TPIN, invoice number etc.

If the certificate is already utilized by the supplier at the time the cancellation is approved, the suppliers account will be debited and notice issued to the supplier via email. If the certificate has not yet been utilized by the supplier at the time the cancellation is approved, the supplier cannot claim/utilize the certificate.

