



**ZAMBIA
REVENUE
AUTHORITY** | *My Tax
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TAX STATISTICS BULLETIN

FIRST QUARTER 2022



ZRA/2022/1

Brief Note:

This bulletin presents a summary of revenue performance in the first quarter of 2022 (January - March) by each tax type against the first quarter of 2021 (January – March) segmented by gross collections (before paying refunds) and net collections (after paying refunds). Additionally, the bulletin presents contribution of economic sectors to the total gross revenue collections. The first quarter 2022 revenue figures are preliminary.

1. January to March 2022 against January to March 2021 Collections

Table 1A: January-March 2022 Gross Collections against January-March 2021 Collections, K' Millions

Rank	Division/Tax type	Jan-Mar collections			Jan-March % contributions		
		2022	2021	Var%	2022	2021	Var%
1	VAT on domestic goods	5,386.8	3,839.4	40.3%	20.4%	19.7%	0.6%
2	Company tax; o/w	5,266.4	3,055.7	72.3%	19.9%	15.7%	4.2%
	<i>Mining Company Tax</i>	<i>3,444.9</i>	<i>1,732.9</i>	<i>98.8%</i>	<i>13.0%</i>	<i>8.9%</i>	<i>4.1%</i>
	<i>Non-Mining Company Tax</i>	<i>1,821.5</i>	<i>1,322.8</i>	<i>37.7%</i>	<i>6.9%</i>	<i>6.8%</i>	<i>0.1%</i>
3	PAYE	4,853.5	3,570.9	35.9%	18.3%	18.4%	0.0%
4	Mineral royalty tax	3,208.7	2,373.5	35.2%	12.1%	12.2%	-0.1%
5	VAT on imports	3,061.3	2,774.4	10.3%	11.6%	14.3%	-2.7%
6	Withholding taxes & others	2,054.9	1,532.3	34.1%	7.8%	7.9%	-0.1%
	<i>Rental Income Tax</i>	<i>74.9</i>	<i>-</i>	<i>0.0%</i>	<i>0.3%</i>	<i>0.0%</i>	<i>0.3%</i>
7	Customs duty (Import tariffs)	1,252.3	1,123.7	11.4%	4.7%	5.8%	-1.0%
8	Local Excise Duties	639.5	518.9	23.2%	2.4%	2.7%	-0.2%
9	Import Excise Duties	329.3	336.0	-2.0%	1.2%	1.7%	-0.5%
10	Rural Electrification Levy	87.5	93.1	-6.0%	0.3%	0.5%	-0.1%
11	Insurance Premium	71.2	47.9	48.6%	0.3%	0.2%	0.0%
12	Skills Development Levy	60.4	47.9	26.1%	0.2%	0.2%	0.0%
13	Motor Vehicle Fees	32.4	18.0	80.0%	0.1%	0.1%	0.0%
14	Import Fuel Levy	22.1	68.3	-67.6%	0.1%	0.4%	-0.3%
15	Carbon Tax	20.9	17.5	19.4%	0.1%	0.1%	0.0%
16	Local Excise-Cement	13.8	18.9	-27.0%	0.1%	0.1%	0.0%
17	Export duties	8.2	15.8	-48.1%	0.0%	0.1%	-0.1%
18	Tourism Levy	5.9	2.9	103.4%	0.0%	0.0%	0.0%
19	Local Fuel Levy	1.1	1.2	-8.3%	0.0%	0.0%	0.0%
	Total Gross Revenue	26,451.1	19,456.3	36.0%	100.0%	100.0%	0.0%
	Refunds	4,050.0	2,596.7	56.0%			
	Total Net Revenue	22,401.1	16,859.6	32.9%			
	Surplus	1,343.4	2,851.1	-52.9%			
	Period Target	21,057.7	14,008.5	50.3%			
	Annual Target	91,035.0	59,369.2	53.3%			

Table 1B: January-March 2022 Net Collections against January-March 2021 Collections, K' Millions

Rank	Division/Tax type	Jan-Mar collections			Jan-March % contributions		
		2022	2021	Var%	2022	2021	Var%
1	Company tax; o/w	5,266.0	3,055.7	72.3%	23.5%	18.1%	5.4%
	<i>Mining Company Tax</i>	3,444.9	1,732.9	98.8%	15.4%	10.3%	5.1%
	<i>Non-Mining Company Tax</i>	1,821.1	1,322.8	37.7%	8.1%	7.8%	0.3%
2	PAYE	4,846.1	3,570.9	35.7%	21.6%	21.2%	0.5%
3	Mineral Royalty	3,208.7	2,373.5	35.2%	14.3%	14.1%	0.2%
4	VAT on imports	3,061.3	2,774.4	10.3%	13.7%	16.5%	-2.8%
5	Withholding tax & others	2,054.9	1,526.4	34.6%	9.2%	9.1%	0.1%
	<i>Rental Tax</i>	74.9	-	0.0%	0.3%	0.0%	0.3%
6	VAT on domestic goods	1,349.5	1,251.8	7.8%	6.0%	7.4%	-1.4%
7	Customs duty (Import tariffs)	1,247.3	1,120.5	11.3%	5.6%	6.6%	-1.1%
8	Local Excise Duties	639.5	518.9	23.2%	2.9%	3.1%	-0.2%
9	Import Excise Duties	329.3	336.0	-2.0%	1.5%	2.0%	-0.5%
10	Rural Electrification Levy	87.5	93.1	-6.0%	0.4%	0.6%	-0.2%
11	Insurance Premium	71.2	-	48.6%	0.3%	0.3%	0.0%
12	Skills Development Levy	60.4	47.9	26.1%	0.3%	0.3%	0.0%
13	Motor Vehicle Fees	32.4	47.9	80.0%	0.1%	0.1%	0.0%
14	Import Fuel Levy	22.1	18.0	-67.6%	0.1%	0.4%	-0.3%
15	Carbon Tax	20.9	68.3	19.4%	0.1%	0.1%	0.0%
16	Local Excise-Cement	13.8	17.5	-27.0%	0.1%	0.1%	-0.1%
17	Export duties; o/w	8.2	18.9	-48.1%	0.0%	0.1%	-0.1%
18	Tourism Levy	5.9	15.8	103.4%	0.0%	0.0%	0.0%
19	Local Fuel Levy	1.1	2.9	-8.3%	0.0%	0.0%	0.0%
	Total Revenue	22,401.1	16,859.6	32.9%	100.0%	100.0%	0.0%

2. Revenue Contribution by Sector: January - March 2022 vs January - March 2021

Table 2: Jan-Mar 2022 vs Jan-Mar 2021 Gross Collections by Sector, K 'Million

Rank	Sector	Gross Tax Collections (Value)			Gross Tax Collections (% of Total)		
		2022	2021	Var	2022	2021	Var
1	Mining and Quarrying	11,058.2	7,937.9	39.3%	41.8%	40.8%	1.0%
2	Wholesale and retail trade; repair of motor vehicles and motorcycles	3,121.5	2,374.4	31.5%	11.8%	12.2%	-
3	Manufacturing	2,314.2	2,004.2	15.5%	8.7%	10.3%	-
4	Public administration and defence; compulsory social security	1,587.8	805.0	97.2%	6.0%	4.1%	1.9%
5	Financial and insurance activities	1,476.2	1,037.6	42.3%	5.6%	5.3%	0.2%
	Unclassified/Individuals	1,017.7	791.1	28.6%	3.8%	4.1%	-
6	Administrative and support service activities	914.2	642.8	42.2%	3.5%	3.3%	0.2%
	Information and communication	829.1	626.5	32.3%	3.1%	3.2%	-
7	Other service activities	803.7	604.5	33.0%	3.0%	3.1%	-
8	Professional, scientific and technical activities	664.5	509.6	30.4%	2.5%	2.6%	-
9	Electricity, gas, steam and air conditioning supply	644.5	680.6	-5.3%	2.4%	3.5%	-
10	Construction	486.9	338.1	44.0%	1.8%	1.7%	0.1%
11	Education	463.6	231.6	100.2%	1.8%	1.2%	0.6%
12	Agriculture, forestry and fishing	344.5	269.5	27.8%	1.3%	1.4%	-
13	Transportation and storage	326.8	290.1	12.7%	1.2%	1.5%	-
14	Human health and social work activities	111.9	65.3	71.4%	0.4%	0.3%	0.1%
15	Accommodation and food service activities	89.6	62.7	42.9%	0.3%	0.3%	0.0%
16	Real estate activities	88.0	108.0	-18.5%	0.3%	0.6%	-
17	Arts, entertainment and recreation	70.3	26.8	162.3%	0.3%	0.1%	0.1%
18	Water supply; sewerage, waste management and remediation	18.9	38.6	-51.0%	0.1%	0.2%	-
19	Activities of extraterritorial organizations and bodies	18.8	11.2	67.9%	0.1%	0.1%	0.0%
20	Activities of households as employers; undifferentiated goods- and services- producing activities of households for own use	0.2	0.2	0.0%	0.0%	0.0%	0.0%
	Total	26,451.1	19,456.2	36.0%	100.0%	100.0%	0.0%