

Tax Type	Return Due Date	Payment Due Date
Insurance Premium Levy	18th day of the subsequent month	18th day of the subsequent month

Local Excise Duty

Businesses registered for Local Excise Duty are required to submit returns detailing the manufacturing activity / sales and make payment. The following are the due dates:

Tax Type	Return Due Date	Payment Due Date
Local Excise Duty	15th day of the subsequent month	15th day of the subsequent month

For Oil Marketing Companies (OMC), the due dates for return submission and payments are as indicated in the table below:

Uplift Period	Return Due Date	Payment due date
1st - 10th	15th of the month	15th of the month
11th - 20th	25th of the month	25th of the month
21st - Last day of the month	5th of the following month	5th of the following month

PRESUMPTIVE TAXES

Presumptive taxation involves the use of indirect means to ascertain tax liability, which differ from the usual rules based on the taxpayer's accounts.

The following are the taxes and their respective return filing and tax payment due dates

Presumptive Tax - Passenger Transport

Under presumptive tax on passenger transport, returns should be submitted electronically by the public passenger transporters. The following are the due dates:

Tax Type	Return Due Date	Payment Due Date
Presumptive Tax - Passenger transport	1st day of every quarter	1st day of every quarter

Note: If the buses used for the business are not operational, the business must inform the authority.

Presumptive Tax - Gaming & Betting

The following are the due dates for submission of returns and making payments:

Tax Type	Return Due Date	Payment Due Date
Presumptive Tax - Gaming & Betting	14th day of the subsequent month	14th day of the subsequent month

Base Tax

No returns are required to be completed because this is estimated tax by the Commissioner-General as prescribed by the Income Tax Act. The following are the due dates:

Tax Type	Return Due Date	Payment Due Date
Base Tax	Not required	21st June of the subsequent year

Modes of Payments

Taxpayers are advised to use mobile money or online tax payment solutions. Alternatively, taxpayers can make payments at any ZRA cash office.

Late payment of tax attracts penalties and interest, so please ensure that you pay your taxes on time and report taxes on the returns correctly.

For more information contact:
Call Centre: 4111
Email: advice@zra.org.zm



POST REGISTRATION - RETURN FILING AND PAYMENTS

After registration, a taxpayer is required to submit returns and pay taxes due for the tax types that they are registered for such as Income Tax, Pay As You Earn, Value Added Tax, Turnover Tax, Rental Tax, Insurance Premium Levy, Local Excise Duty and Tourism Levy.

RETURN FILING AND PAYMENT

A return is a declaration of business transactions made in a particular period. Returns have different due dates depending on the tax type. All returns submitted must be paid for as per the return liability by the due date.

INCOME TAXES

The following are the income taxes and their respective return filing and tax payment due dates:

Income Tax

Income Tax is registered by taxpayers whose turnover per annum is more than K800,000.00 and all the taxpayers in partnerships, mining, consultancy and businesses under Voluntary VAT registration regardless of the turnover. The following are the due dates:

Tax Type	Return Due Date	Payment Due Date
Income Tax - Provisional	31st March	1st Quarter - 10th April 2nd Quarter - 10th July 3rd Quarter - 10th October 4th Quarter - 10th January
Income Tax - Final	21st June of the subsequent year	21st June of the subsequent year for the balance of tax

Note: *In a case where a person registers for income tax after the due date, the provisional return shall be due within 90 days of that registration.*

Turnover Tax (TOT)

TOT is registered by taxpayers whose turnover per annum does not exceed K800,000.00 except for partnerships, mining, consultancy and businesses under Voluntary VAT registration. The following are the due dates:

Tax Type	Return Due Date	Payment Due Date
Turnover Tax	14th day of the subsequent month	14th day of the subsequent month

Pay As You Earn (PAYE)

PAYE is a method of deducting tax from employee’s emoluments in proportion to what they earn. The following are the due dates for submitting the returns and making payments:

Tax Type	Return Due Date	Payment Due Date
Pay As You Earn (PAYE)	10th day of the subsequent month	10th day of the subsequent month

Note: *Employers with employees who earn below taxable threshold still need to register and submit PAYE returns.*

Withholding Tax (WHT)

Withholding tax is paid on management or consultancy fees, interest, royalties, rent (only by an appointed Withholding Tax on Rent Tax Agents), commissions, public entertainment fees, winnings from gaming, lotteries and betting other than winnings and other types of payments not mentioned.

The following are the due dates:

Tax Type	Return Due Date	Payment Due Date
Withholding Tax	14th day of the subsequent month	14th day of the subsequent month

Rental Tax

Taxpayers will in the interim account for tax on rental income using either TOT or Income Tax return depending on the tax type they are registered for.

The following are the due dates:

Tax Type	Return Due Date	Payment Due Date
Rental Tax	1. Declared in TOT return due on the 14th day of the subsequent month for taxpayers registered for TOT; and	1.14th day of the subsequent month for those accounting for rental income under TOT; and
	2.Declared in the Provisional Income Tax return due on 31st March for taxpayers registered for Income Tax	2. 1st Quarter - 10th April 2nd Quarter - 10th July 3rd Quarter - 10th October 4th Quarter - 10th January for those that are accounting for rental income under Income tax

INDIRECT TAXES AND EXCISE

Under Indirect Taxes and Excise, the following are the return filing and tax payment due dates:

Value Added Tax (VAT)

A person or company is expected to submit a VAT return and make payment

as per the return liability by the due dates. Whether registered under Statutory or Voluntary registration, the returns for each tax period, together with any tax payable are to be submitted to the Zambia Revenue Authority. If there is no business in that particular month or period, a nil return should be submitted without fail by the due date.

A person or company registered for VAT, is still required to continue submitting Income Tax returns for that charge year. It should be noted that VAT and Income Tax are two different tax types and therefore a person or business registered under both regimes is required to submit returns relating to each respective tax type.

The following are the due dates:

Tax Type	Return Due Date	Payment Due Date
Value Added Tax (VAT)	18th day of the subsequent month	18th day of the subsequent month
VAT for Oil Marketing Companies		
Accounting Period		
-1st to 10th	15th day of the month 25th day of the month 5th day of the subsequent month	15th day of the month
-11th to 20th		25th day of the month
-21st to 30th		5th day of the subsequent month
Withholding Value Added Tax (WVAT)	16th day of the subsequent month	16th day of the subsequent month

Tourism Levy

Accommodation establishments and organisations offering conference facilities are required to register for Tourism Levy and submit returns and make payments. The following are the due dates:

Tax Type	Return Due Date	Payment Due Date
Tourism Levy	14th day of the subsequent month	14th day of the subsequent month

Insurance Premium Levy

Insurers, Insurance Agents or Brokers registered for Insurance Premium Levy are required to submit returns and make payments as per return liability to the Zambia Revenue Authority (ZRA). The following are the due dates: