

RIGHTS & OBLIGATIONS OF A TAXPAYER

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INTRODUCTION

The Zambia Revenue Authority (ZRA) 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

The taxpayer has the following rights:

- Right to clear, accurate, consistent and timely tax information;
- Right to object, appeal and request review of tax assessments;
- Right to a courteous and professional service;
- Right to confidentiality;
- Right to fair and impartial treatment;
- Right to an official ZRA identification from the ZRA officers on duty
- Right to an official ZRA receipt upon payment of taxes;
- Right to claim refund of assessed taxes overpaid; and
- Right to claim all personal relief as per laid down legislation.

OBLIGATIONS OF A TAXPAYER

A taxpayer has an obligation to:

- Register for taxes with ZRA on time;
- File all tax returns within the prescribed periods;
- Take reasonable care in providing complete and accurate information regarding tax returns and other documents;
- Pay the correct taxes by the due dates;
- Remit all taxes withheld on behalf of others by due dates;
- Maintain accurate and sufficient records for a minimum period of six years;
- Issue valid tax invoices;
- Immediately notify ZRA of any changes in business demographic and contact details. Such changes may include;
 - i. Personal and business addresses
 - ii. Contact details
 - iii. Change in business activity
 - iv. Change in ownership,
 - v. Cessation of business,
 - vi. Telephone number, email address, contact persons

vii. Tax residency status (Jurisdiction)

viii. Any other circumstances that affect tax status

- Provide complete, accurate and full disclosure of information and supporting documents when and as requested by ZRA;
- Be cooperative with ZRA officials at all times;
- Treat ZRA officials with courtesy, consideration and respect; and not to influence them in any manner whatsoever, whether financial or otherwise;
- Allow officers of ZRA to enter business premises and examine goods and records;
- Obtain an official ZRA payment receipt for all payments;
- Not to offer ZRA officers any payments other than those authorized by the law; and
- Promptly report on any tax malpractices to the ZRA Integrity Committee Secretariat and The Ombudsman or Anti-Corruption Commission.