

TAX CLEARANCE CERTIFICATE - SECTION 81B (CAP 323)

8. Should a person making a personal importation apply for a TCC even when they are not in business?

Yes. This is for purposes of obtaining relief on Advance Income Tax.



Date : 01/04/2022
Ref No : 1196650
Certificate No : TCC 19004702

Dear Sir/Madam,

TAX CLEARANCE CERTIFICATE FOR ZAMBIA LIMITED - SECTION 81B (CAP 323)

This is to certify that ZAMBIA LIMITED trading as ZAMBIA LIMITED , TPII 100 is duly registered for tax purposes.

In addition, this tax clearance certificate has been issued to ZAMBIA LIMITED trading as ZAMBIA LIMITED pursuant to section 81 B of the Income Tax Act (CAP 323).

This certificate is valid up to 31/12/2022.

Accordingly, in terms of section 81 B of the Income Tax Act, for the duration of this certificate, the above named is free to conduct business in line with the trading license held. Please note that any established act of non-compliance with the provisions of the Income Tax Act shall invalidate this Certificate.

Yours faithfully,

MOSES SHUKO

NOTE- This Notice has been issued for and on behalf of the Commissioner General.

For more information contact:

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

TAX CLEARANCE CERTIFICATE - SECTION 81B (CAP 323)

TPIN : 100
Date : 01/04/2022
Ref No : 1196650
Certificate No : TCC 19004702

Dear Sir/Madam,

TAX CLEARANCE CERTIFICATE FOR ZAMBIA LIMITED - SECTION 81B (CAP 323)

This is to certify that ZAMBIA LIMITED trading as ZAMBIA LIMITED , TPII 100 is duly registered for tax purposes.

In addition, this tax clearance certificate has been issued to ZAMBIA LIMITED trading as ZAMBIA LIMITED pursuant to section 81 B of the Income Tax Act (CAP 323).

This certificate is valid up to 31/12/2022.

Accordingly, in terms of section 81 B of the Income Tax Act, for the duration of this certificate, the above named is free to conduct business in line with the trading license held. Please note that any established act of non-compliance with the provisions of the Income Tax Act shall invalidate this Certificate.

Yours faithfully,

MOSES SHUKO

NOTE- This Notice has been issued for and on behalf of the Commissioner General.

Domestic Taxes Division, SMTD Lusaka,

Call Center: +260 211 381111, +260 971 281111, 00 260 5972 Web: www.zra.org.zm

TAX CLEARANCE CERTIFICATE



1. What is a Tax Clearance Certificate?

This is a certificate issued by the Commissioner General, valid for such period as may be specified. The person or partnership to whom or to which a TCC is issued should have fulfilled all obligations imposed upon him or her by the Income Tax Act and by any other Act for which the Commissioner General is responsible.

2. Who should apply for a tax clearance certificate?

- Any person or partnership trading as a supplier of goods or services.
- Any person applying for change of ownership of a motor vehicle.
- Any person seeking to register a motor vehicle
- Any person applying for Advance Income Tax (AIT) waiver on importation of goods.
- Any person changing ownership for shares, land & building and mining rights.

3. How does one apply for a tax clearance certificate?

A taxpayer can apply for a tax clearance online through the ZRA web portal. However, in order to apply for a tax clearance, the taxpayer needs to be registered with ZRA for a TPIN and/or appropriate tax types.

Note:

For tax accounts that have no liabilities on them, a TCC is issued once applied for automatically. If for some reason the tax account has liabilities, a TCC will not be issued

although the taxpayer can then engage with the appropriate ZRA officer at the local ZRA office for any appropriate agreements to settle outstanding liabilities.

For TCCs issued on change of ownership, the process is slightly different as the taxpayer will require completing other prescribed forms and attaching required documents.

4. Are institutions or business houses required to demand for a valid TCC?

Yes, institutions are required to demand for a TCC before change of ownership is granted while other organisations or business houses demand for a TCC where invoice values meet the required threshold to demand for a TCC as indicated in no 6 below. See below provisions in the Income Tax Act regarding the issuance of a TCC.

5. Cases where the requirement for a TCC is mandatory:

Where any person, institution or authority is empowered,

- By any written law or otherwise, to register the transfer of any property, that person, institution or authority shall not register the transfer unless the person or partnership transferring the property produces a valid tax clearance certificate.
- To issue a trading license under the Trades License Act or any other written law shall not issue the trading license to any applicant unless the applicant produces a valid tax clearance certificate.

- To register the ownership of motor vehicle under any written law shall not register the motor vehicle unless the applicant produces a valid tax clearance certificate.
- To issue a permit or mining license under the Mines and Minerals Act, they shall not issue the permit or license to any applicant unless the applicant produces a valid tax clearance certificate.

6. Validity of Tax Clearance Certificate:

- A Tax Clearance Certificate is valid for a period of one year. However, should a taxpayer become non-compliant during the course of the year by failure to submit returns and make payments on time, the tax clearance certificate will be cancelled.

7. Are there any exemptions from the requirement of a Tax Clearance Certificate?

Yes.

- Where goods or services of a value not exceeding K200.00 per transaction are supplied by a person or partnership, no tax clearance certificate shall be required.
- Where agricultural products of a value not exceeding K10,000.00 per transaction are supplied by a person or partnership, no tax clearance certificate shall be required. (Agricultural products include cereal, livestock, fruits, vegetables, fish, etc.)