



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

SUMMARY

This bulletin presents a summary of revenue performance in the second quarter of 2022 (April - June) by each tax type against the second quarter of 2021 (April - June) segmented by gross collections (before paying refunds) and net collections (after paying refunds). Additionally, the bulletin presents a comparison of revenue performance from January-June, 2022 against the performance from January- June, 2021. The bulletin also presents contribution of economic sectors to the total gross revenue collections.

1. April to June 2022 against April to June 2021 Collections

Table 1A: April-June 2022 Gross Collections against April-June 2021 Collections, K' Millions

Rank	Tax type	Apr-Jun collections			Apr-Jun % contributions		
		2022	2021	Var%	2022	2021	Var%
1	Company tax; o/w	8,796.9	5,487.0	60.3%	29.4%	21.1%	8.2%
	<i>Mining Company Tax</i>	<i>5,953.8</i>	<i>3,600.3</i>	<i>65.4%</i>	<i>19.9%</i>	<i>13.9%</i>	<i>6.0%</i>
	<i>Non-Mining Company Tax</i>	<i>2,843.0</i>	<i>1,886.7</i>	<i>50.7%</i>	<i>9.5%</i>	<i>7.3%</i>	<i>2.2%</i>
2	VAT on domestic goods	5,531.4	4,581.5	20.7%	18.5%	17.6%	0.8%
3	PAYE	4,173.3	3,882.3	7.5%	13.9%	15.0%	-1.0%
4	VAT on imports	3,399.2	3,358.7	1.2%	11.3%	12.9%	-1.6%
5	Mineral royalty tax	3,033.0	3,978.7	-23.8%	10.1%	15.3%	-5.2%
6	Withholding taxes & others	2,226.4	2,120.9	5.0%	7.4%	8.2%	-0.7%
	<i>Rental Income Tax</i>	<i>55.1</i>	<i>-</i>	<i>0.0%</i>	<i>0.2%</i>	<i>0.0%</i>	<i>0.2%</i>
7	Customs duty (Import tariffs)	1,433.9	1,400.3	2.4%	4.8%	5.4%	-0.6%
8	Local Excise Duties	623.9	529.3	17.9%	2.1%	2.0%	0.0%
9	Import Excise Duties	384.1	331.8	15.8%	1.3%	1.3%	0.0%
10	Rural Electrification Levy	75.1	92.2	-18.6%	0.3%	0.4%	-0.1%
11	Skills Development Levy	54.5	49.5	10.2%	0.2%	0.2%	0.0%
12	Insurance Premium	52.7	33.9	55.4%	0.2%	0.1%	0.0%
13	Motor Vehicle Fees	36.6	22.2	64.8%	0.1%	0.1%	0.0%
14	Carbon Tax	23.3	19.1	22.2%	0.1%	0.1%	0.0%
15	Import Fuel Levy	18.2	15.6	16.7%	0.1%	0.1%	0.0%
16	Export duties	17.7	37.2	-52.4%	0.1%	0.1%	-0.1%
17	Local Excise-Cement	13.5	18.3	-26.1%	0.0%	0.1%	0.0%
18	Tourism Levy	8.0	4.9	63.8%	0.0%	0.0%	0.0%
19	Local Fuel Levy	0.2	0.8	-73.1%	0.0%	0.0%	0.0%
	Total Gross Revenue	29,956.9	25,964.1	15.4%	100.0%	100.0%	0.0%
	Refunds	4,050.0	2,550.0	58.8%			
	Total Net Revenue	25,906.9	23,414.1	10.6%			
	Period Target	25,146.3	16,075.1	56.4%			
	Surplus	760.6	7,339.0	-89.6%			
	Annual Target	91,035.0	59,369.2	53.3%			

Table 1B: April- June 2022 Net Collections against April-June 2021 Collections, K' Millions

Rank	Tax type	Apr-Jun collections			Apr-Jun % contributions		
		2022	2021	Var%	2022	2021	Var%
1	Company tax; o/w	8,786.2	5,487.0	60.1%	33.9%	23.4%	10.5%
	<i>Mining Company Tax</i>	5,953.8	3,600.3	65.4%	23.0%	15.4%	7.6%
	<i>Non-Mining Company Tax</i>	2,832.4	1,886.7	50.1%	10.9%	8.1%	2.9%
2	PAYE	4,149.8	3,876.8	7.0%	16.0%	16.6%	-0.5%
3	VAT on imports	3,399.2	3,358.7	1.2%	13.1%	14.3%	-1.2%
4	Mineral royalty tax	3,032.3	3,978.7	-23.8%	11.7%	17.0%	-5.3%
5	Withholding taxes & others	2,226.4	2,120.9	5.0%	8.6%	9.1%	-0.5%
	<i>Rental Income Tax</i>	55.1	-	0.0%	0.2%	0.0%	0.2%
6	VAT on domestic goods	1,536.5	2,048.1	-25.0%	5.9%	8.7%	-2.8%
7	Customs duty (Import tariffs)	1,413.7	1,389.3	1.8%	5.5%	5.9%	-0.5%
8	Local Excise Duties	623.9	529.3	17.9%	2.4%	2.3%	0.1%
9	Import Excise Duties	384.1	331.8	15.8%	1.5%	1.4%	0.1%
10	Rural Electrification Levy	75.1	92.2	-18.6%	0.3%	0.4%	-0.1%
11	Skills Development Levy	54.5	49.5	10.2%	0.2%	0.2%	0.0%
12	Insurance Premium	52.7	33.9	55.4%	0.2%	0.1%	0.1%
13	Motor Vehicle Fees	36.6	22.2	64.8%	0.1%	0.1%	0.0%
14	Carbon Tax	23.3	19.1	22.2%	0.1%	0.1%	0.0%
15	Import Fuel Levy	18.2	15.6	16.7%	0.1%	0.1%	0.0%
16	Export duties; o/w	17.7	37.2	-52.4%	0.1%	0.2%	-0.1%
17	Local Excise-Cement	13.5	18.3	-26.1%	0.1%	0.1%	0.0%
18	Tourism Levy	8.0	4.9	63.8%	0.0%	0.0%	0.0%
19	Local Fuel Levy	0.2	0.8	-73.1%	0.0%	0.0%	0.0%
	Total revenue	25,906.9	23,414.1	10.6%	100.0%	100.0%	0.0%

2. January to June 2022 against January to June 2021 Collections

Table 2A: January-June 2022 Gross Collections against January-June 2021 Collections, K' Millions

Rank	Tax type	Jan-Jun collections			Jan-Jun % contributions		
		2022	2021	Var%	2022	2021	Var%
1	Company tax; o/w	14,063.2	8,542.7	64.6%	24.9%	18.8%	6.1%
	<i>Mining Company Tax</i>	<i>9,418.6</i>	<i>5,333.2</i>	<i>76.6%</i>	<i>16.7%</i>	<i>11.7%</i>	<i>5.0%</i>
	<i>Non-Mining Company Tax</i>	<i>4,644.6</i>	<i>3,209.5</i>	<i>44.7%</i>	<i>8.2%</i>	<i>7.1%</i>	<i>1.2%</i>
2	VAT on domestic goods	10,918.2	8,421.0	29.7%	19.4%	18.5%	0.8%
3	PAYE	9,026.8	7,453.2	21.1%	16.0%	16.4%	-0.4%
4	VAT on imports	6,460.5	6,133.1	5.3%	11.5%	13.5%	-2.0%
5	Mineral royalty tax	6,241.7	6,352.2	-1.7%	11.1%	14.0%	-2.9%
6	Withholding taxes & others	4,281.3	3,653.2	17.2%	7.6%	8.0%	-0.5%
	<i>Rental Income Tax</i>	<i>130.0</i>	<i>-</i>	<i>0.0%</i>	<i>0.2%</i>	<i>0.0%</i>	<i>0.2%</i>
7	Customs duty (Import tariffs)	2,686.1	2,524.0	6.4%	4.8%	5.6%	-0.8%
8	Local Excise Duties	1,263.4	1,048.2	20.5%	2.2%	2.3%	-0.1%
9	Import Excise Duties	713.4	667.8	6.8%	1.3%	1.5%	-0.2%
10	Rural Electrification Levy	162.6	185.3	-12.2%	0.3%	0.4%	-0.1%
11	Insurance Premium	123.9	81.8	51.4%	0.2%	0.2%	0.0%
12	Skills Development Levy	114.9	97.4	18.0%	0.2%	0.2%	0.0%
13	Motor Vehicle Fees	69.0	40.2	71.6%	0.1%	0.1%	0.0%
14	Carbon Tax	44.2	36.6	20.7%	0.1%	0.1%	0.0%
15	Import Fuel Levy	40.3	83.8	-51.9%	0.1%	0.2%	-0.1%
16	Local Excise-Cement	27.4	37.2	-26.4%	0.0%	0.1%	0.0%
17	Export duties	25.9	52.9	-51.1%	0.0%	0.1%	-0.1%
18	Tourism Levy	13.9	7.7	79.8%	0.0%	0.0%	0.0%
19	Local Fuel Levy	1.3	2.0	-36.4%	0.0%	0.0%	0.0%
	Total Gross Revenue	56,407.9	45,420.4	24.2%	100.0%	100.0%	0.0%
	Refunds	8,100.0	5,146.7	57.4%			
	Total Net Revenue	48,307.9	40,273.7	19.9%			
	Period Target	46,203.9	30,083.6	53.6%			
	Surplus	2,104.0	10,190.1	-79.4%			
	Annual Target	91,035.0	59,369.2	53.3%			

Table 2B: January- June 2022 Net Collections against January-June 2021 Collections, K' Millions

Rank	Tax type	Jan-Jun collections			Jan-Jun % contributions		
		2022	2021	Var%	2022	2021	Var%
1	Company tax; o/w	14,052.2	8,542.7	64.5%	29.1%	21.2%	7.9%
	<i>Mining Company Tax</i>	9,418.6	5,333.2	76.6%	19.5%	13.2%	6.3%
	<i>Non-Mining Company Tax</i>	4,633.5	3,209.5	44.4%	9.6%	8.0%	1.6%
2	PAYE	8,995.9	7,447.6	20.8%	18.6%	18.5%	0.1%
3	VAT on imports	6,460.5	6,133.1	5.3%	13.4%	15.2%	-1.9%
4	Mineral royalty tax	6,241.0	6,352.2	-1.8%	12.9%	15.8%	-2.9%
5	Withholding taxes & others	4,281.3	3,647.4	17.4%	8.9%	9.1%	-0.2%
	<i>Rental Income Tax</i>	130.0	-	0.0%	0.3%	0.0%	0.3%
6	VAT on domestic goods	2,886.0	3,299.9	-12.5%	6.0%	8.2%	-2.2%
7	Customs duty (Import tariffs)	2,661.0	2,509.7	6.0%	5.5%	6.2%	-0.7%
8	Local Excise Duties	1,263.4	1,048.2	20.5%	2.6%	2.6%	0.0%
9	Import Excise Duties	713.4	667.8	6.8%	1.5%	1.7%	-0.2%
10	Rural Electrification Levy	162.6	185.3	-12.2%	0.3%	0.5%	-0.1%
11	Insurance Premium	123.9	81.8	51.4%	0.3%	0.2%	0.1%
12	Skills Development Levy	114.9	97.4	18.0%	0.2%	0.2%	0.0%
13	Motor Vehicle Fees	69.0	40.2	71.6%	0.1%	0.1%	0.0%
14	Carbon Tax	44.2	36.6	20.7%	0.1%	0.1%	0.0%
15	Import Fuel Levy	40.3	83.8	-51.9%	0.1%	0.2%	-0.1%
16	Local Excise-Cement	27.4	37.2	-26.4%	0.1%	0.1%	0.0%
17	Export duties	25.9	52.9	-51.1%	0.1%	0.1%	-0.1%
18	Tourism Levy	13.9	7.7	79.8%	0.0%	0.0%	0.0%
19	Local Fuel Levy	1.3	2.0	-36.4%	0.0%	0.0%	0.0%
	Total Revenue	48,307.9	40,273.7	19.9%	100.0%	100.0%	0.0%

3A. Revenue contribution by Sector: April -June 2022 against April-June 2021

Table 3A: Apr-Jun 2022 vs Apr-Jun 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	13,182.9	11,988.8	10.0%	44.0%	46.2%	-2.2%
2	Wholesale and retail trade; repair of motor vehicles and motorcycles	3,514.7	3,174.7	10.7%	11.7%	12.2%	-0.5%
3	Manufacturing	2,501.8	2,306.0	8.5%	8.4%	8.9%	-0.5%
4	Financial and insurance activities	2,087.5	1,268.2	64.6%	7.0%	4.9%	2.1%
5	Public administration and defence; compulsory social security	1,656.7	1,313.5	26.1%	5.5%	5.1%	0.5%
6	Administrative and support service activities	1,026.5	801.0	28.2%	3.4%	3.1%	0.3%
7	Other service activities	927.5	857.8	8.1%	3.1%	3.3%	-0.2%
8	Information and communication	727.6	651.9	11.6%	2.4%	2.5%	-0.1%
9	Unclassified/Individuals	422.6	270.8	56.1%	1.4%	1.0%	0.4%
10	Electricity, gas, steam and air conditioning supply	759.5	624.4	21.6%	2.5%	2.4%	0.1%
11	Professional, scientific and technical activities	695.4	679.0	2.4%	2.3%	2.6%	-0.3%
12	Construction	565.8	305.4	85.3%	1.9%	1.2%	0.7%
13	Education	464.8	597.6	-22.2%	1.6%	2.3%	-0.8%
14	Transportation and storage	484.7	404.3	19.9%	1.6%	1.6%	0.1%
15	Agriculture, forestry and fishing	437.3	366.2	19.4%	1.5%	1.4%	0.0%
16	Human health and social work activities	120.6	93.9	28.5%	0.4%	0.4%	0.0%
17	Accommodation and food service activities	132.6	81.3	63.1%	0.4%	0.3%	0.1%
18	Real estate activities	115.5	107.1	7.8%	0.4%	0.4%	0.0%
19	Arts, entertainment and recreation	88.5	35.0	153.0%	0.3%	0.1%	0.2%
20	Activities of extraterritorial organizations and bodies	22.5	18.8	19.7%	0.1%	0.1%	0.0%
21	Water supply; sewerage, waste management and remediation	21.8	18.4	18.7%	0.1%	0.1%	0.0%
22	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	0.0	0.1	-75.8%	0.0%	0.0%	0.0%
	Total	29,956.9	25,964.1	15.4%	100.0%	100.0%	0.0%

3B. Revenue contribution by Sector: January-June 2022 against January-June 2021

Table 3B: Jan-Jun 2022 vs Jan-Jun 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	24,241.1	19,926.7	21.7%	43.0%	43.9%	-0.9%
2	Wholesale and retail trade; repair of motor vehicles and motorcycles	6,636.2	5,549.1	19.6%	11.8%	12.2%	-0.5%
3	Manufacturing	4,816.0	4,310.2	11.7%	8.5%	9.5%	-1.0%
4	Financial and insurance activities	3,563.7	2,305.8	54.6%	6.3%	5.1%	1.2%
5	Public administration and defence; compulsory social security	3,244.5	2,118.5	53.2%	5.8%	4.7%	1.1%
6	Administrative and support service activities	1,940.7	1,443.8	34.4%	3.4%	3.2%	0.3%
7	Other service activities	1,731.2	1,462.3	18.4%	3.1%	3.2%	-0.2%
8	Information and communication	1,556.7	1,278.4	21.8%	2.8%	2.8%	-0.1%
9	Unclassified/Individuals	1,440.3	1,061.9	35.6%	2.6%	2.3%	0.2%
10	Electricity, gas, steam and air conditioning supply	1,404.0	1,305.0	7.6%	2.5%	2.9%	-0.4%
11	Professional, scientific and technical activities	1,359.9	1,188.6	14.4%	2.4%	2.6%	-0.2%
12	Construction	1,052.7	643.5	63.6%	1.9%	1.4%	0.4%
13	Education	928.4	829.2	12.0%	1.6%	1.8%	-0.2%
14	Transportation and storage	811.5	694.4	16.9%	1.4%	1.5%	-0.1%
15	Agriculture, forestry and fishing	781.8	635.7	23.0%	1.4%	1.4%	0.0%
16	Human health and social work activities	232.5	159.2	46.1%	0.4%	0.4%	0.1%
17	Accommodation and food service activities	222.2	144.0	54.3%	0.4%	0.3%	0.1%
18	Real estate activities	203.5	215.1	-5.4%	0.4%	0.5%	-0.1%
19	Arts, entertainment and recreation	158.8	61.8	157.0%	0.3%	0.1%	0.1%
20	Activities of extraterritorial organizations and bodies	41.2	30.0	37.6%	0.1%	0.1%	0.0%
21	Water supply; sewerage, waste management and remediation	40.7	57.0	-28.5%	0.1%	0.1%	-0.1%
22	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	0.2	0.3	-19.3%	0.0%	0.0%	0.0%
	Total	56,407.9	45,420.4	24.2%	100.0%	100.0%	0.0%



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