

TAX STATISTICS IN ZAMBIA 2020



**ZAMBIA
REVENUE
AUTHORITY** | *My Tax
Your Tax
Our Destiny*

FOREWORD

I am pleased to present the maiden publication of Tax Statistics in Zambia. One of our key mandates as principal revenue collector for the Government of the Republic of Zambia is to provide statistics to both internal and external stakeholders. Each year, we have continued to carry out this important function serving the Government, cooperating partners, higher learning institutions, corporate entities, students and private individuals. A common feature among all these stakeholders is that their requests for data revolve around popular statistics and several themes of interest on various facets of our economy. In responding to the frequently requested data, I am pleased to announce the launch of Tax Statistics in Zambia.



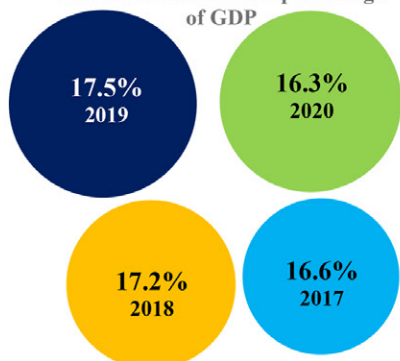
This publication aims at providing packaged tax related data and other key macroeconomic indicators. The coverage of this publication is intended to improve taxpayer knowledge. Modernization initiatives being undertaken by the authority such as e-filing and e-payments means that more tax data than ever is being availed. Stakeholders should therefore expect more and new data relevant to all tax types in future publications to meet the increasing demand for tax related information and decision making. The Authority also recognizes the importance of this statistical information for national planning as outlined in the Seventh National Development Plan (7NDP) and has partnered with the Zambia Statistics Agency through the National Strategy for Development of Statistics Project Phase II. It is envisaged that this report will improve our customer's experience in line with our Values and our Corporate Strategic Plan 2019 – 2021. We hope you enjoy reading about ZRA in figures.



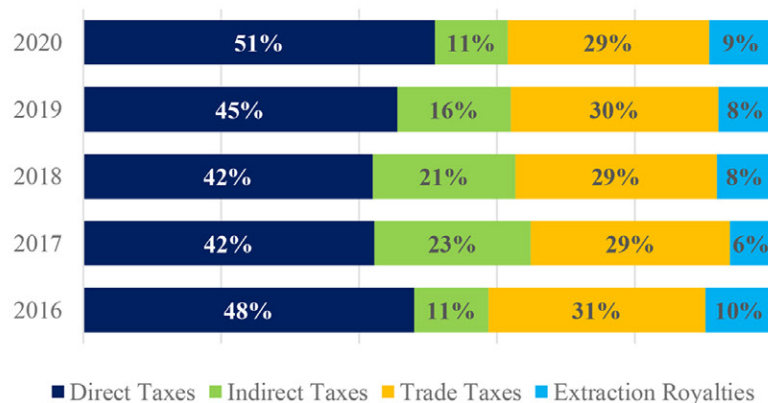
Kingsley Chanda
Commissioner General

HIGHLIGHTS

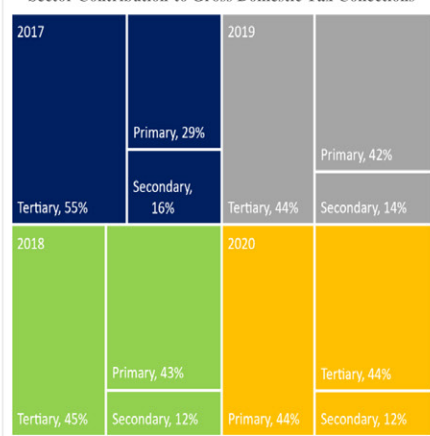
Revenue Collected as a percentage of GDP



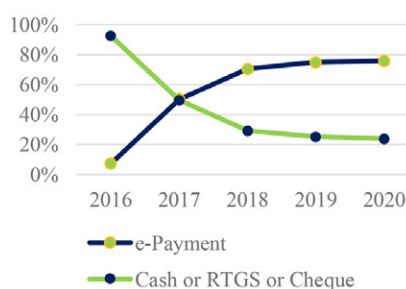
Revenue Collection by Type



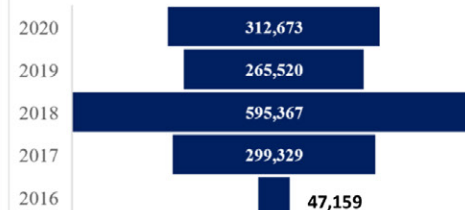
Sector Contribution to Gross Domestic Tax Collections



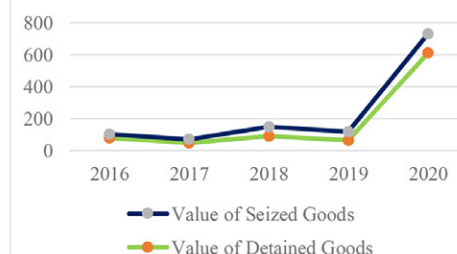
Payment Mode



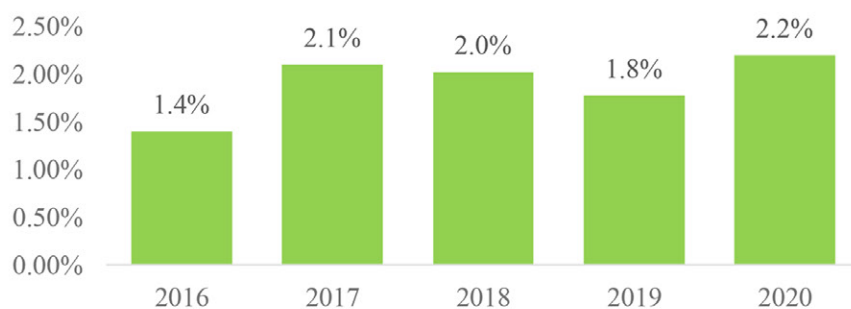
New Taxpayer Registrations



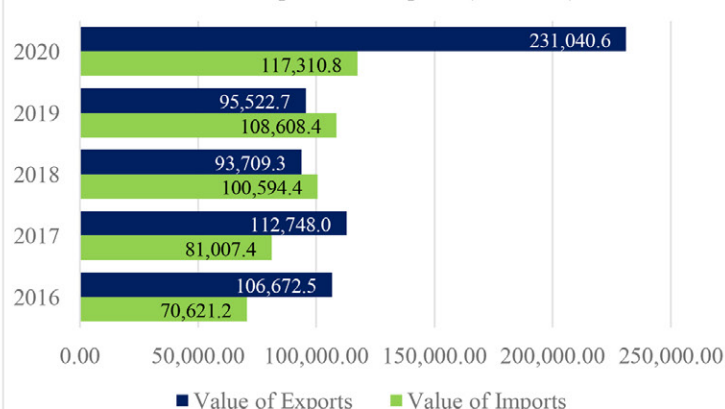
Value of Detained and Seized Goods (K'million)



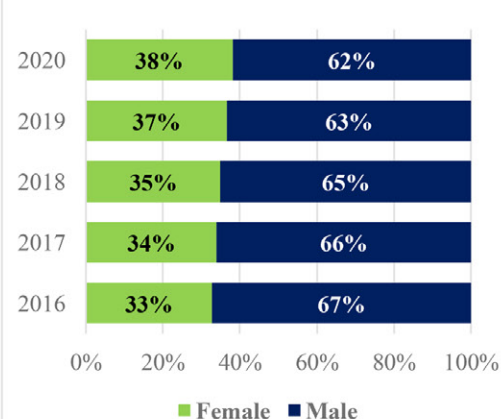
Cost of collection as a percentage of Revenue Collected



Value of Imports and Exports (K'million)



Gender Distribution



NOTE FROM THE EDITORIAL TEAM

The Zambia Revenue Authority through the Statistics and Data Management Unit is pleased to publish the first edition of Tax Statistics in Zambia which covers data on tax administration up to 2020. Since 2013, Zambia's fiscal year was revised to run from 1st January to 31st December. The data published in this report is derived from ZRA's internal statistical records and systems. Complete indicators from our Domestic Tax collection system, (TaxOnline) and Customs Administration system (ASYCUDA-World) have been published. Any missing data relating to disaggregated statistics sitting outside the aforementioned systems has not been included in this report. The GDP figures referenced in this publication are the official statistics published by the Zambia Statistics Agency formerly Central Statistical Office.

In order to ensure consistency of published statistics, this bulletin has been prepared in line with international standards on international concepts, classifications and methods outlined in the United Nations Fundamental Principles of Official Statistics (UNFPOS) and Zambia's Compendium of Statistical concepts and definitions. Further this bulletin upholds the following fundamental principles of Official Statistics:

- Relevance, impartiality and equal access
- Professional standards and ethics
- Accountability and transparency
- Confidentiality
- Legislation
- National coordination

Information herein contained was compiled according to the latest available data and may be subject to revision in later editions. The Data provided in this bulletin is available on the Zambia Revenue Authority website on www.zra.org.zm or email advice@zra.org.zm for the attention of the Research and Corporate Strategy Department.

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ACKNOWLEDGEMENTS

I wish to express my sincere gratitude to the coordinator and members of the ZRA Research and Corporate Strategy Department and the entire editorial team for their dedication in developing the first edition of Tax Statistics in Zambia.

Further, I wish to also thank the management of ZRA for their contribution and support and particularly the Commissioner General for providing leadership in carrying out this function of publishing tax statistics.

I would also like to thank the Zambia Statistics Agency for providing guidance on the dissemination of statistics and the Bank of Zambia for their input into this publication.

Ezekiel Phiri

Director Research and Corporate Strategy

ABOUT THIS PUBLICATION

The Zambia Revenue Authority is pleased to publish the first edition of ***Tax Statistics in Zambia***. This bulletin highlights data from ZRA's inception up until the 2020 fiscal year. Our objective in publishing statistics dating back to 1995 is to enable consumers of these statistics appreciate the dynamics of key tax administration indicators overtime. In this publication, we present key statistics in tabular and graphical format with accompanying notes where necessary. This document is intended to be a data supplement of the Zambia Revenue Authority annual report. We expect it will be useful for those readers looking for details behind the performance of the revenue system in Zambia.

ACRONYMS

ASYCUDA	Automated System for Customs Data
CIF	Cost Insurance Freight
CIT	Company Income Tax
CSP	Corporate Strategic Plan
EDR	Effective Date of Registration
GDP	Gross Domestic Product
HS	Harmonized System
IPL	Insurance Premium Levy
PAYE	Pay as You Earn
PT	Presumptive Tax
PTT	Property Transfer Tax
TPIN	Tax Payer Identification Number
VAT	Value Added Tax
VDP	Value for Duty Purposes
WHT	Withholding Tax
ZRA	Zambia Revenue Authority



REVENUE STATISTICS

CHAPTER 1: REVENUE STATISTICS

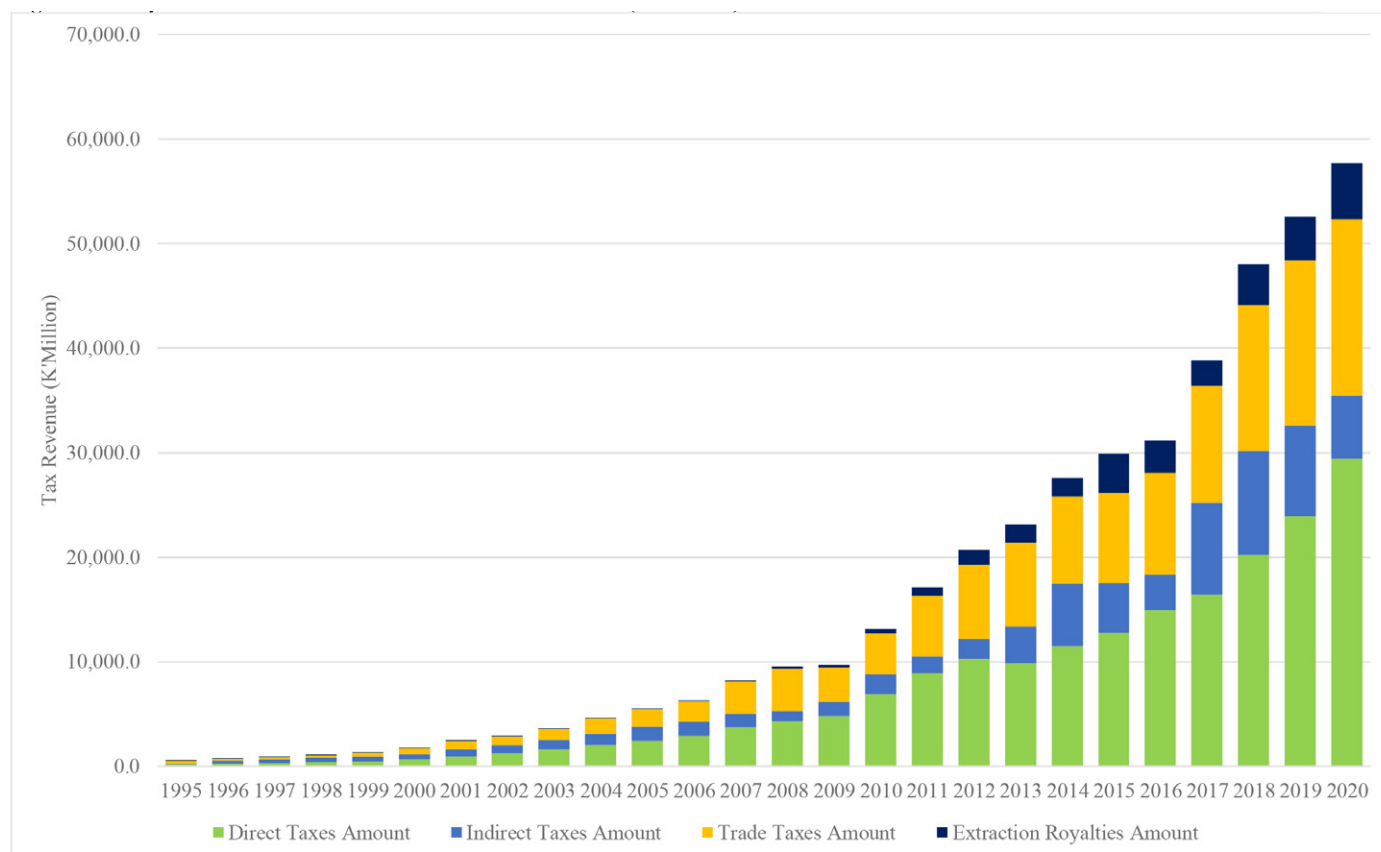
1.1. Revenue Performance

Table 1: Revenues from Headline Taxes 1995 – 2020 (K' Million)

Year	Tax Revenue	Direct Taxes		Indirect Taxes		Trade Taxes		Extraction Royalties		Other	
	(A+B+C+D+E)	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
		(A)		(B)		(C)		(D)		(E)	
2020	57,422.6	29,172.7	51.0%	6,057.4	10.5%	16,844.3	29.2%	5,348.2	9.0%	0.0	0.0%
2019	52,681.4	23,918.6	45.4%	8,772.1	16.7%	15,805.9	30.0%	4,184.8	7.9%	0.0	0.0%
2018	48,176.7	20,199.9	41.9%	10,033.2	20.8%	14,007.0	29.1%	3,936.7	8.2%	0.0	0.0%
2017	38,899.3	16,394.4	42.1%	8,868.8	22.8%	11,200.9	28.8%	2,435.2	6.3%	0.0	0.0%
2016	31,188.8	14,937.9	47.9%	3,397.9	10.9%	9,799.9	31.4%	3,053.1	9.8%	0.0	0.0%
2015	29,927.8	12,758.7	42.6%	4,786.7	16.0%	8,633.3	28.8%	3,749.1	12.5%	0.0	0.0%
2014	27,604.2	11,458.2	41.5%	6,011.0	21.8%	8,368.1	30.3%	1,766.9	6.4%	0.0	0.0%
2013	23,154.8	9,869.9	42.6%	3,525.0	15.2%	7,999.1	34.5%	1,760.7	7.6%	0.0	0.0%
2012	20,719.1	10,275.2	49.6%	1,918.9	9.3%	7,066.5	34.1%	1,458.6	7.0%	0.0	0.0%
2011	18,889.0	8,898.9	47.1%	1,629.7	8.6%	5,739.7	30.4%	868.0	4.6%	1,752.6	9.3%
2010	13,125.6	6,914.3	52.7%	1,887.4	14.4%	3,911.9	29.8%	412.0	3.1%	0.0	0.0%
2009	9,660.0	4,837.7	50.1%	1,330.3	13.8%	3,257.1	33.7%	234.9	2.4%	0.0	0.0%
2008	9,670.1	4,334.6	44.8%	937.7	9.7%	4,033.7	41.7%	238.1	2.5%	126.0	1.3%
2007	8,184.3	3,764.7	46.0%	1,231.7	15.0%	3,120.7	38.1%	67.5	0.8%	0.0	0.0%
2006	6,322.9	2,901.4	45.9%	1,385.6	21.9%	1,977.4	31.3%	58.8	0.9%	0.0	0.0%
2005	5,521.8	2,422.3	43.9%	1,394.6	25.3%	1,665.7	30.2%	39.2	0.7%	0.0	0.0%
2004	4,554.3	2,033.3	44.6%	1,062.2	23.3%	1,454.2	31.9%	4.4	0.1%	0.0	0.0%
2003	3,549.5	1,613.2	45.4%	858.4	24.2%	1,069.7	30.1%	8.1	0.2%	0.0	0.0%
2002	2,848.8	1,244.0	43.7%	773.0	27.1%	829.2	29.1%	2.5	0.1%	0.0	0.0%
2001	2,448.6	938.7	38.3%	676.7	27.6%	826.6	33.8%	6.6	0.3%	0.0	0.0%
2000	1,739.5	629.6	36.2%	513.1	29.5%	592.9	34.1%	3.8	0.2%	0.0	0.0%
1999	1,289.6	466.8	36.2%	471.5	36.6%	336.3	26.1%	13.3	1.0%	1.7	0.1%
1998	1,090.3	406.6	37.3%	390.3	35.8%	250.4	23.0%	17.1	1.6%	25.9	2.4%
1997	954.4	313.1	32.8%	342.5	35.9%	239.0	25.0%	18.8	2.0%	41.0	4.3%
1996	725.2	227.3	31.3%	277.7	38.3%	203.5	28.1%	16.7	2.3%	0.0	0.0%
1995	550.5	163.3	29.7%	70.3	12.8%	288.1	52.3%	28.9	5.2%	0.0	0.0%

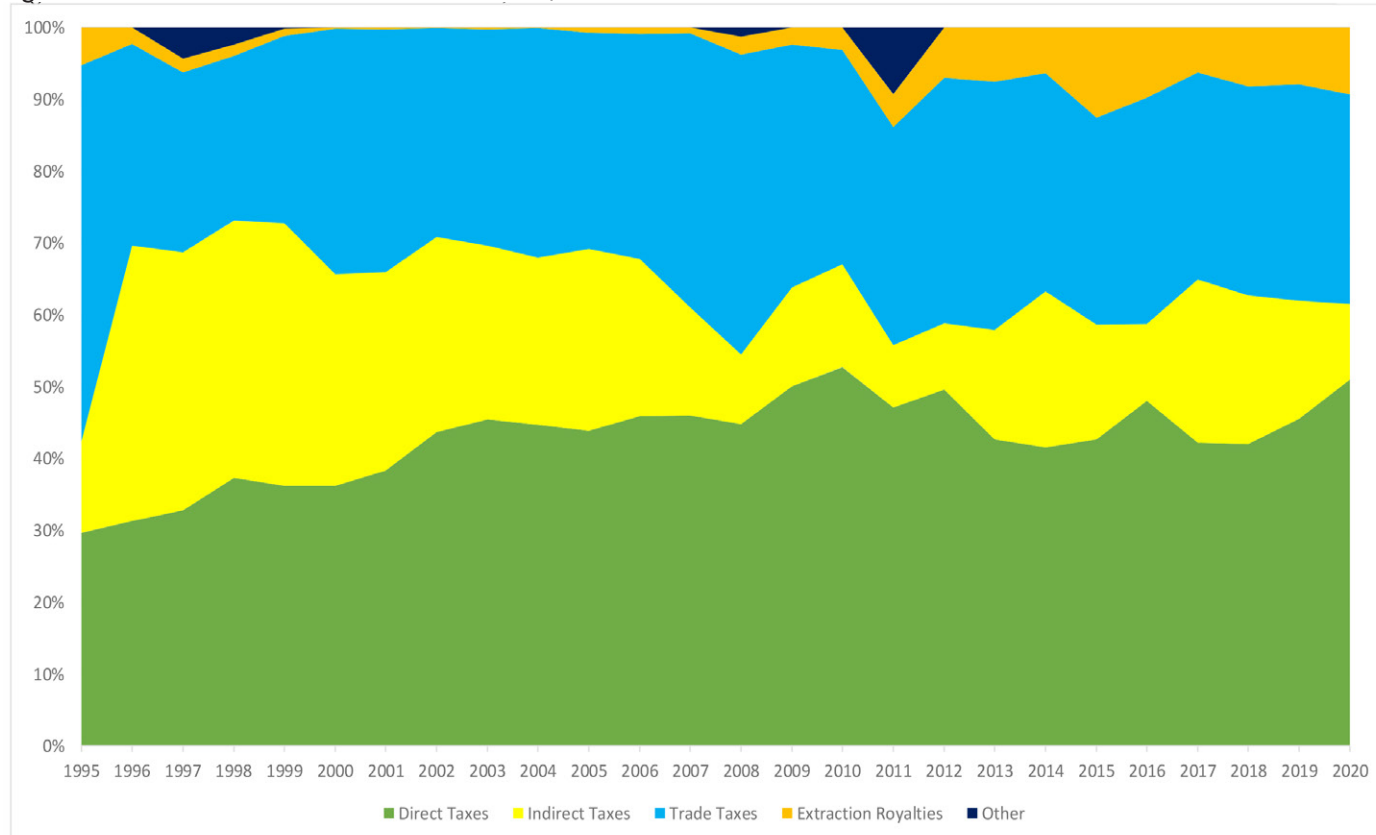
Note: Other income in 1997-1999 consisted of import declaration fees, in 2008 the other income was windfall tax and in 2011 other income consisted of Mining Tax arrears. Extraction royalty sometimes called mineral royalty.

Figure 1: Composition & Growth in Headline Taxes 1995 to 2020 (K' Million)



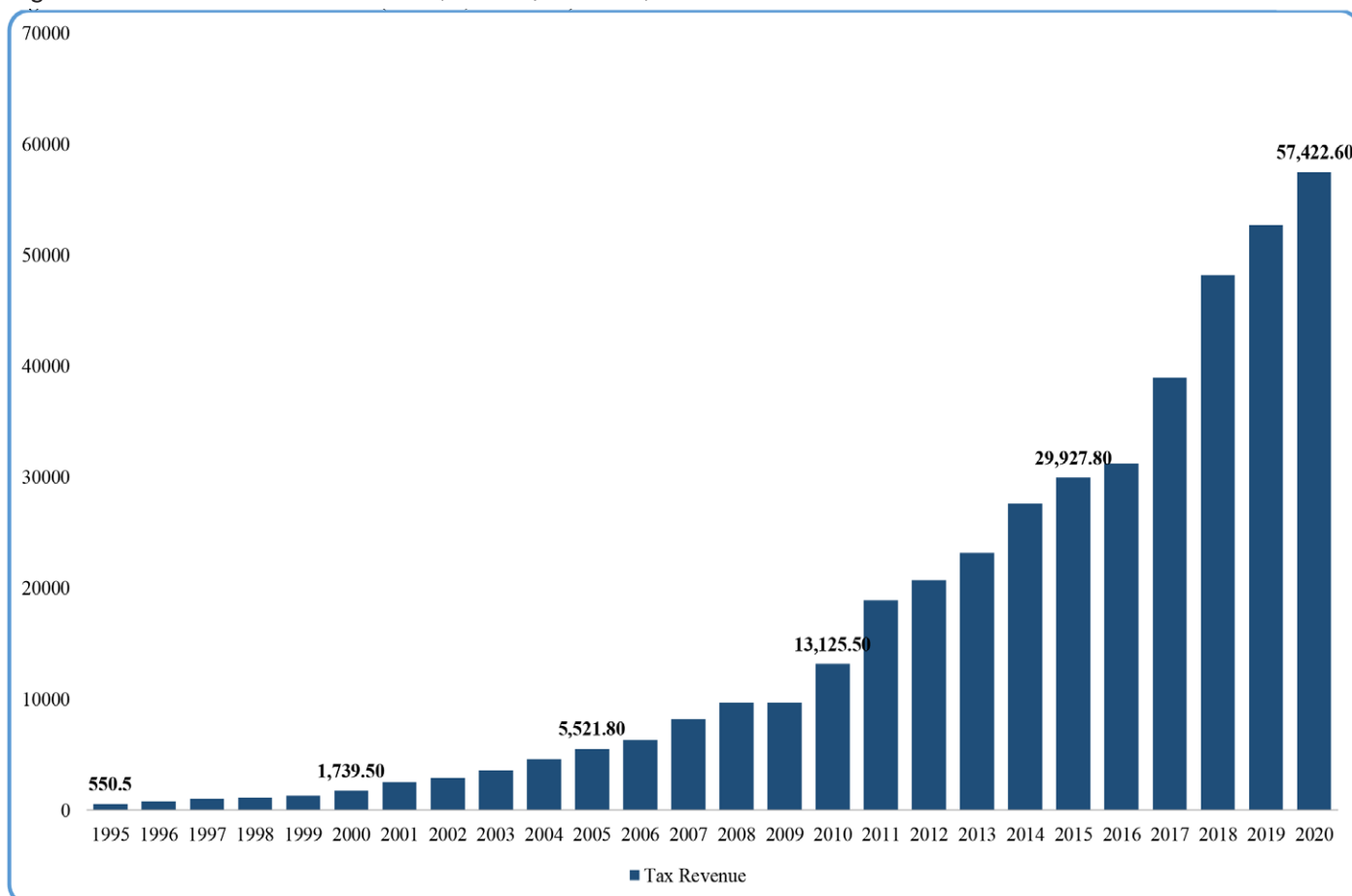
- Over the period 1995 to 2020, Direct Taxes have consistently contributed significantly towards total tax revenue
- There has been a substantial increase in Mineral Royalty tax from 2008 to date.

Figure 2: Share of Headline Taxes in Total Revenue, 1995 – 2020



Note: Other income in 1997-1999 consisted of import declaration fees, in 2008 the other income was windfall tax and In 2011 other income consisted of Mining Tax arrears.

Figure 3: Tax Revenue Series 1995-2020 (Nominal, K' Million)



Tax revenue has been consistently increasing in the period under review.

Table 2A: Tax Revenue by Tax Type 1995 - 2008 (K'Million)

Year	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Tax Revenue	550.5	725.2	954.4	1,090.3	1,289.6	1,739.5	2,448.6	2,848.80	3,549.50	4,554.3	5,521.8	6,322.9	8,184.3	9,670.1
Direct (Income) Tax	192.1	244.0	332.0	423.8	480.2	633.5	945.3	1,246.50	1,621.30	2,037.7	2,461.5	2,960.2	3,832.2	4,572.7
<i>Company Tax</i>	34.2	54.7	78.5	85.7	91.4	125.2	195.5	279.4	290.7	333.2	454.5	692.5	1,223.3	1,352.7
<i>Pay As You Earn (PAYE)</i>	104.7	118.4	193.4	271.1	320.9	433.8	649.7	828.6	1,129.30	1,483.4	1,721.9	1,942.7	2,197.8	2,565.3
<i>Withholding Tax</i>	24.4	54.2	41.2	49.8	54.5	70.6	93.5	136	193.2	216.7	245.9	266.2	343.6	442.9
<i>Extraction Royalty</i>	28.9	16.7	18.8	17.1	13.3	3.8	6.6	2.5	8.1	4.4	39.2	58.8	67.5	259.1
Domestic Goods & Services	70.3	277.7	342.5	390.3	471.5	513.1	676.7	773.0	858.4	1,062.2	1,394.6	1,402.8	1,229.5	937.7
<i>Excise Duties</i>	27.6	134.5	163.8	190.1	223.0	280.6	384.7	427.3	480.7	610.1	771.7	844.4	1,206.0	1,368.4
<i>Domestic Value-Added Tax (VAT)</i>	42.7	143.2	178.7	200.2	248.5	232.5	292.0	345.7	377.7	452.3	622.9	558.4	23.5	-430.7
Trade Taxes	288.1	203.5	239.0	250.4	336.3	592.9	826.6	829.2	1,069.7	1,454.2	1,665.7	1,959.9	3,122.5	4,033.7
<i>VAT on Imports</i>	18.0	104.7	104.6	103.5	180.6	344.7	488.6	470.9	641.5	909.1	1,010.2	1,237.6	2,205.9	2,640.7
<i>Import Tariffs</i>	270.1	98.8	134.3	147.0	155.7	248.2	338.0	358.3	428.2	545.1	651.9	722.3	914.3	1,202.6
<i>Export Duty</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.6	0.0	2.3	190.4
<i>Other</i>	0.0	0.0	40.9	25.8	1.6	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	126.1

Note: Other income in 1997-1999 consisted of import declaration fees

Table 2B: Tax Revenue by Tax Type, 2009 – 2020 (K' Million)

Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Tax Revenue	9,660.0	13,125.6	18,889.0	20,719.2	23,154.7	27,604.2	29,927.8	31,189.0	38,899.3	48,176.7	52,681.4	57,422.6
Direct (Income) Tax	5,072.6	7,326.3	9,766.9	11,733.8	11,630.6	13,225.1	16,507.8	17,991.0	18,829.7	24,136.5	28,103.4	34,520.9
<i>Company Tax</i>	1,375.8	2,421.7	3,643.6	4,402.2	2,852.3	3,487.8	2,846.4	4,043.8	4,456.0	5,973.5	7,741.3	9,512.6
<i>Pay As You Earn (PAYE)</i>	2,923.9	3,866.3	4,519.3	4,934.0	5,738.7	6,426.8	7,444.1	8,157.6	8,669.4	10,426.2	11,624.5	14,229.2
<i>Withholding Tax</i>	538.0	626.3	736.0	939.0	1,278.9	1,543.6	2,468.1	2,736.5	3,269.0	3,800.2	4,552.8	5,494.3
<i>Extraction Royalty</i>	234.9	412.0	868.0	1,458.6	1,760.7	1,766.9	3,749.1	3,053.1	2,435.2	3,936.7	4,184.8	5,348.2
Domestic Goods & Services	1,330.3	1,887.4	1,629.7	1,918.9	3,525.0	6,011.0	4,786.7	3,347.3	8,801.1	9,926.7	8,676.8	6,057.4
<i>Excise Duties</i>	1,023.2	1,372.4	1,662.5	2,198.1	2,339.5	2,853.9	3,253.9	3,250.7	3,170.3	3,429.6	2,626.5	2,634.6
<i>Domestic Value-Added Tax (VAT)</i>	307.1	515.0	-32.8	-279.2	1,185.5	3,157.1	1,532.8	96.5	5,630.9	6,497.2	6,050.3	3,422.8
<i>Insurance Premium Levy</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50.8	67.6	106.5	95.3	107.4
Trade Taxes	3,257.1	3,911.9	5,739.7	7,066.5	7,999.1	8,368.1	8,633.3	9,799.9	11,200.9	14,007.0	15,805.9	16,844.3
<i>VAT on Imports</i>	2,168.4	2,644.6	3,997.3	5,030.8	6,178.3	6,396.6	6,703.9	7,843.8	8,256.5	10,854.5	10,634.2	11,108.8
<i>Import Tariffs</i>	1,072.0	1,262.6	1,737.8	2,032.2	1,808.4	1,948.9	1,901.9	1,920.8	2,930.6	3,143.9	3,484.0	3,405.9
<i>Export Duty</i>	16.7	4.7	4.5	3.6	12.4	22.6	27.5	35.3	13.7	8.6	323.8	132.5
<i>Other</i>	0.0	0.0	1,752.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

*other revenues refer mining tax arrears

*Before 2017, Excise duty figure includes local and import and carbon tax

1.2. Tax Revenue against Targets

Table 3: Tax Revenue Performance against Targets 2001 – 2020 (K' Million)

Year	Target/Out-turn	Tax Revenue	DIRECT TAXES				INDIRECT TAXES			TRADE TAXES				
			Total Direct Taxes	o/w Company Tax	o/w Pay As You Earn (PAYE)	o/w Withholding Tax	Extraction Royalty	Total Indirect Taxes	o/w Excise Duties	o/w Domestic Value-Added Tax (VAT)	Total Trade Taxes	o/w VAT on Imports	o/w Import Tariffs	o/w Export Duty
2020	Target	59,037.52	30,628.33	7,903.93	12,331.42	5,377.17	4,819.60	10,147.68	2,703.28	6,773.44	18,261.50	12,230.73	4,182.18	186.43
	Out-turn	57,422.60	34,763.41	9,512.56	14,229.16	5,494.27	5,348.20	6,057.40	2,007.42	3,422.77	16,844.33	11,108.82	3,405.87	132.53
2019	Target	51,560.50	23,291.30	7,221.60	11,421.00	4,648.70	4,887.60	8,507.30	2,879.00	5,051.20	14,980.10	9,811.20	3,537.70	149.20
	Out-turn	52,681.40	23,918.60	7,741.30	11,624.50	4,552.80	4,552.80	8,772.10	2,018.80	6,050.30	15,886.40	10,634.20	3,484.60	328.80
2018	Target	44,402.10	24,243.00	6,115.90	10,167.60	4,054.00	3,527.70	8,805.23	4,744.83	4,060.40	13,210.40	8,309.00	4,849.80	51.60
	Out-turn	48,176.70	24,243.01	5,973.50	10,426.20	3,800.20	3,936.70	9,926.66	3,429.56	6,497.10	15,163.90	10,854.50	4,300.80	8.60
2017	Target	37,074.40	19,701.30	4,858.30	9,815.30	3,083.40	1,890.90	3,353.80	2,607.70	753.10	14,019.20	8,710.30	5,240.50	68.40
	Out-turn	38,899.30	18,829.70	4,456.00	8,669.40	3,269.00	2,435.20	7,709.20	2,078.30	5,630.90	12,292.70	8,256.50	4,022.50	13.70
2016	Target	32,481.90	18,688.00	4,148.10	8,487.20	2,722.30	3,330.30	2,763.20	2,606.20	157.00	9,762.10	7,397.00	2,334.60	30.60
	Out-turn	31,191.80	17,980.30	4,043.80	8,146.90	2,736.50	3,053.10	2,087.40	1,990.90	96.50	9,813.50	7,860.40	1,917.80	35.30
2015	Target	29,166.80	15,767.30	2,926.80	7,514.30	2,213.90	3,112.40	4,654.60	3,486.30	1,168.20	8,745.00	6,623.50	2,107.40	14.10
	Out-turn	29,927.80	16,507.80	2,846.40	7,444.10	2,468.10	3,749.10	4,786.70	3,253.90	1,532.80	8,633.30	6,703.90	1,901.90	27.50
2014	Target	26,642.80	13,798.00	4,723.50	5,248.30	1,583.50	2,242.70	3,518.50	3,113.90	404.60	9,326.30	6,918.30	2,204.60	203.50
	Out-turn	27,604.20	13,225.10	3,487.80	6,426.80	1,543.60	1,766.90	6,011.00	2,853.90	3,157.10	8,368.10	6,396.60	1,948.90	22.60
2013	Target	22,826.00	11,944.30	3,417.80	5,347.90	1,287.80	1,890.80	2,552.70	2,339.50	-3.50	8,329.00	6,255.80	2,068.20	4.90
	Out-turn	23,126.90	11,574.90	2,852.30	5,683.00	1,278.90	1,760.70	3,581.50	2,339.50	1,242.00	7,970.50	6,149.70	1,808.40	12.40
2012	Target	19,247.50	10,271.50	3,264.40	4,216.20	909.50	1,881.40	2,556.00	2,164.00	392.00	6,440.20	4,331.60	2,108.60	0.00
	Out-turn	20,719.10	11,733.80	4,402.20	4,934.00	938.90	1,458.60	1,918.80	2,198.10	-279.20	7,066.50	5,030.80	2,032.20	3.60
2011	Target	15,230.20	7,800.80	1,337.10	3,710.60	742.10	404.70	2,584.50	1,756.00	828.50	4,844.90	3,170.30	1,674.50	0.10
	Out-turn	18,889.00	9,766.90	3,643.60	4,519.30	736.00	868.00	1,629.70	1,662.50	-32.80	5,739.70	3,997.30	1,737.80	4.50
2010	Target	11,404.80	5,730.10	1,363.30	3,249.90	872.60	244.30	1,897.60	1,397.30	500.30	3,777.10	2,439.30	1,300.30	37.50
	Out-turn	13,125.50	7,326.30	2,421.70	3,866.30	626.30	412.00	1,887.30	1,372.40	515.00	3,911.80	2,657.60	1,249.60	4.70
2009	Target	10,191.20	4,529.80	1,104.00	2,692.50	578.90	154.40	1,204.90	1,059.20	-454.30	4,456.50	3,004.10	1,310.80	141.60
	Out-turn	9,660.10	5,072.60	1,375.80	2,923.90	538.00	234.90	1,330.30	1,023.20	307.10	3,257.20	2,168.40	1,072.00	16.70
2008	Target	9,133.60	4,153.40	1,352.00	2,352.30	377.10	72.00	1,601.00	1,243.00	358.00	3,379.20	2,283.00	945.20	151.00
	Out-turn	9,670.10	4,698.80	1,352.70	2,981.90	450.70	238.10	937.70	1,368.40	-430.70	4,033.70	2,640.70	1,202.60	190.40
2007	Target	7,807.30	3,440.00	935.10	2,088.30	339.30	77.30	1,772.90	1,103.80	669.10	2,594.40	1,762.10	830.00	2.30
	Out-turn	8,193.80	3,841.40	1,222.50	2,199.00	352.40	67.50	1,231.70	1,206.80	24.90	3,120.70	2,204.30	914.10	2.30
2006	Target	6,626.50	2,891.90	492.10	2,030.00	325.70	44.10	1,766.40	965.30	801.10	1,968.20	1,207.00	754.60	6.60
	Out-turn	6,329.40	2,960.20	692.50	1,942.70	265.70	58.80	1,402.80	844.40	558.40	1,966.40	1,237.60	722.30	6.50
2005	Target	5,511.50	2,431.20	444.90	1,732.80	249.40	4.10	1,330.50	720.00	610.50	1,749.80	985.10	753.70	11.00
	Out-turn	5,521.80	2,461.50	454.50	1,721.90	245.90	39.20	1,394.60	771.70	622.90	1,665.70	1,010.20	651.90	3.60
2004	Target	4,498.30	2,026.00	347.20	1,468.70	206.70	3.40	1,071.40	600.20	471.20	1,400.90	864.70	536.20	0.00
	Out-turn	4,554.30	2,037.70	333.20	1,483.40	216.70	4.40	1,062.20	610.10	452.30	1,454.20	909.10	545.10	0.00
2003	Target	3,445.70	1,472.10	293.30	954.40	217.40	7.00	927.60	505.00	422.60	1,045.50	586.00	459.50	0.00
	Out-turn	3,549.50	1,621.30	290.70	1,129.30	193.20	8.10	858.40	480.70	377.70	1,069.70	641.50	428.20	0.00
2002	Target	2,818.10	1,199.90	268.10	797.60	132.30	1.90	733.20	392.20	341.00	885.00	536.00	349.00	0.00
	Out-turn	2,848.80	1,243.50	279.40	828.60	136.00	2.50	773.00	427.30	345.70	829.20	470.90	358.30	0.00
2001	Target	2,325.40	838.60	171.60	575.00	87.90	4.10	734.50	376.20	338.30	752.30	445.10	307.20	0.00
	Out-turn	2,448.60	945.30	195.50	649.70	93.50	6.60	676.70	384.70	292.00	826.60	488.60	338.00	0.00

Figure 4: Tax Revenue Performance against Target, 2001 – 2020 (K' Million)

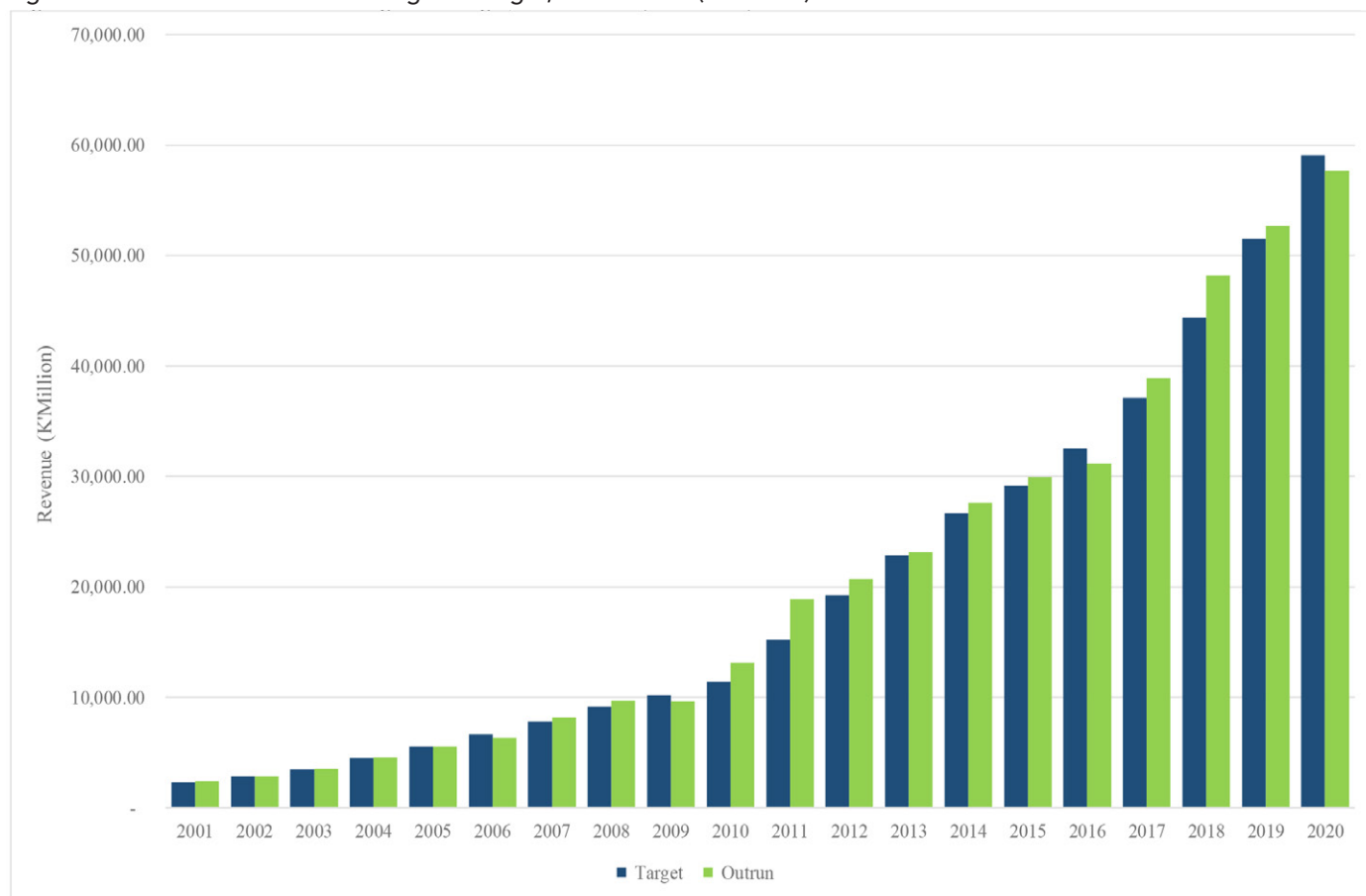
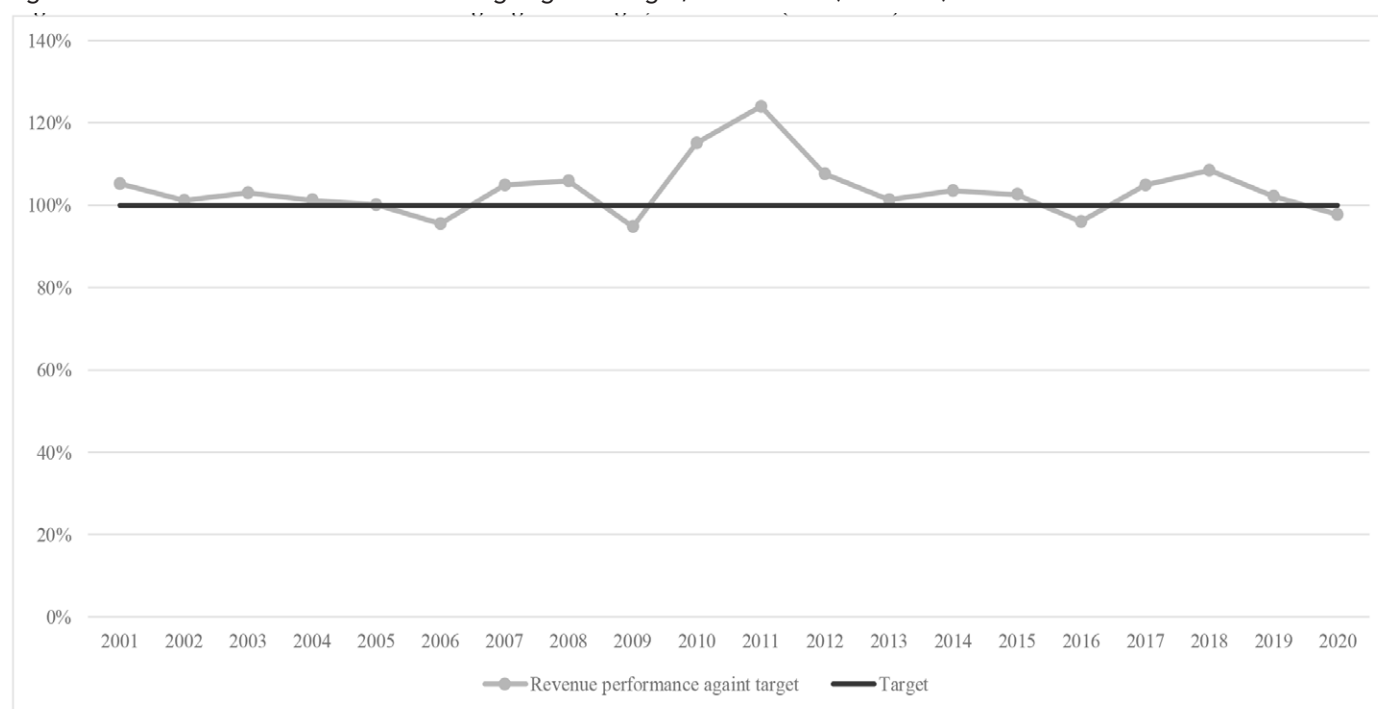


Figure 5: Tax Revenue Performance Percentage against Target, 2001 – 2020 (K' Million)

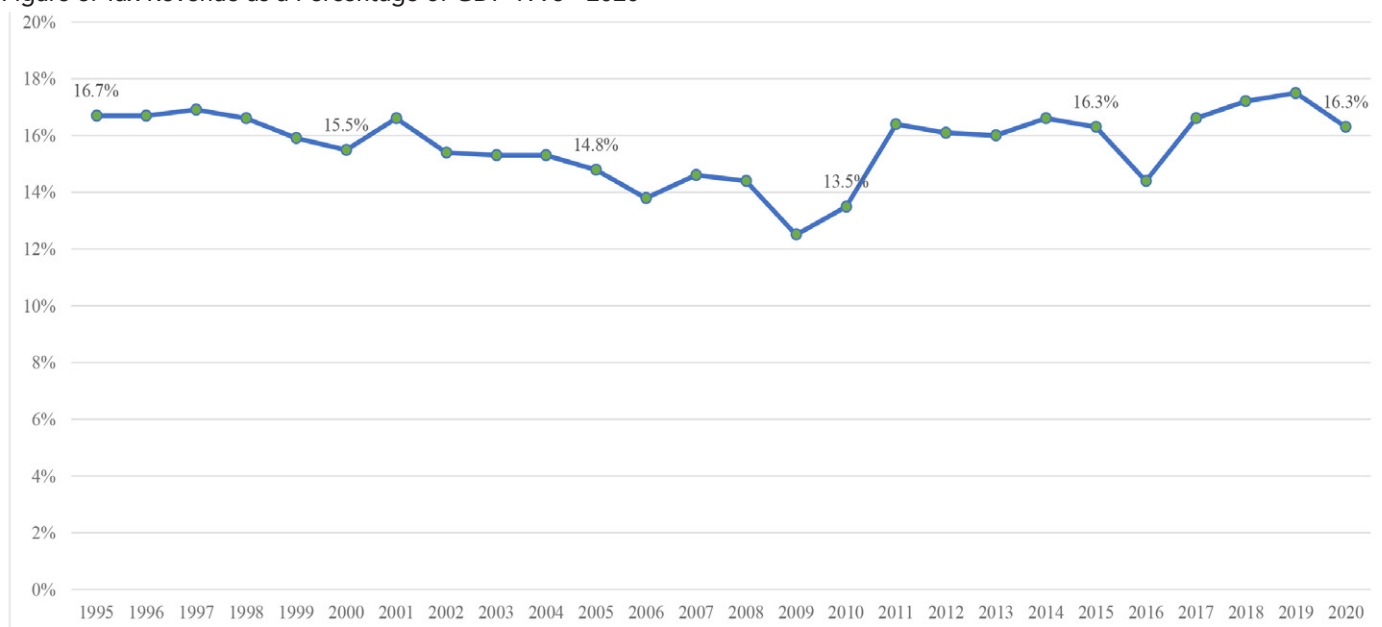


1.3. Tax Revenue as Percentage of GDP

Table 4: Tax to GDP Ratio by Tax Type

Year	Total Revenue	Direct Taxes	Indirect Taxes	Trade Taxes	Extraction Royalties
2020	16.3%	11.5%	1.7%	4.8%	1.5%
2019	17.5%	8.0%	2.9%	5.3%	1.5%
2018	17.2%	7.2%	7.4%	1.2%	1.4%
2017	16.6%	7.0%	3.8%	4.8%	1.0%
2016	14.4%	6.9%	1.6%	4.5%	1.4%
2015	16.3%	7.0%	2.6%	4.7%	2.0%
2014	16.6%	6.9%	3.6%	5.0%	1.1%
2013	16.0%	6.8%	2.4%	5.5%	1.2%
2012	16.1%	8.0%	1.5%	5.5%	1.1%
2011	16.4%	7.7%	1.4%	5.0%	0.8%
2010	13.5%	7.1%	1.9%	4.0%	0.4%
2009	12.5%	6.3%	1.7%	4.2%	0.3%
2008	14.4%	6.6%	1.5%	5.9%	0.4%
2007	14.6%	6.7%	2.2%	5.6%	0.1%
2006	13.8%	6.3%	3.0%	4.3%	0.1%
2005	14.8%	6.5%	3.7%	4.5%	0.1%
2004	15.3%	6.8%	3.6%	4.9%	0.0%
2003	15.3%	7.0%	3.7%	4.6%	0.0%
2002	15.4%	6.7%	4.2%	4.5%	0.0%
2001	16.6%	6.4%	4.6%	5.6%	0.0%
2000	15.5%	5.6%	4.6%	5.3%	0.0%
1999	15.9%	5.8%	5.8%	4.2%	0.2%
1998	16.6%	6.2%	5.9%	3.8%	0.3%
1997	16.9%	5.5%	6.1%	4.2%	0.3%
1996	16.7%	5.2%	6.4%	4.7%	0.4%
1995	16.7%	4.9%	2.1%	8.7%	0.9%

Figure 6: Tax Revenue as a Percentage of GDP 1995 - 2020



- The lowest tax to GDP ratio from the period under review was observed in 2009 mainly on account of the Global financial crisis.
- From 2009 to 2015, tax to GDP ratio exhibited a steady marginal increase before declining again in 2016 to 14.4 percent of GDP.
- From 2016 to 2020 there has been an increase in tax to GDP ratio from 14.4 percent recorded in 2016 to 17.7 percent of GDP in 2020.
- GDP base year was rebased from 1994 base to 2010 base in 2014

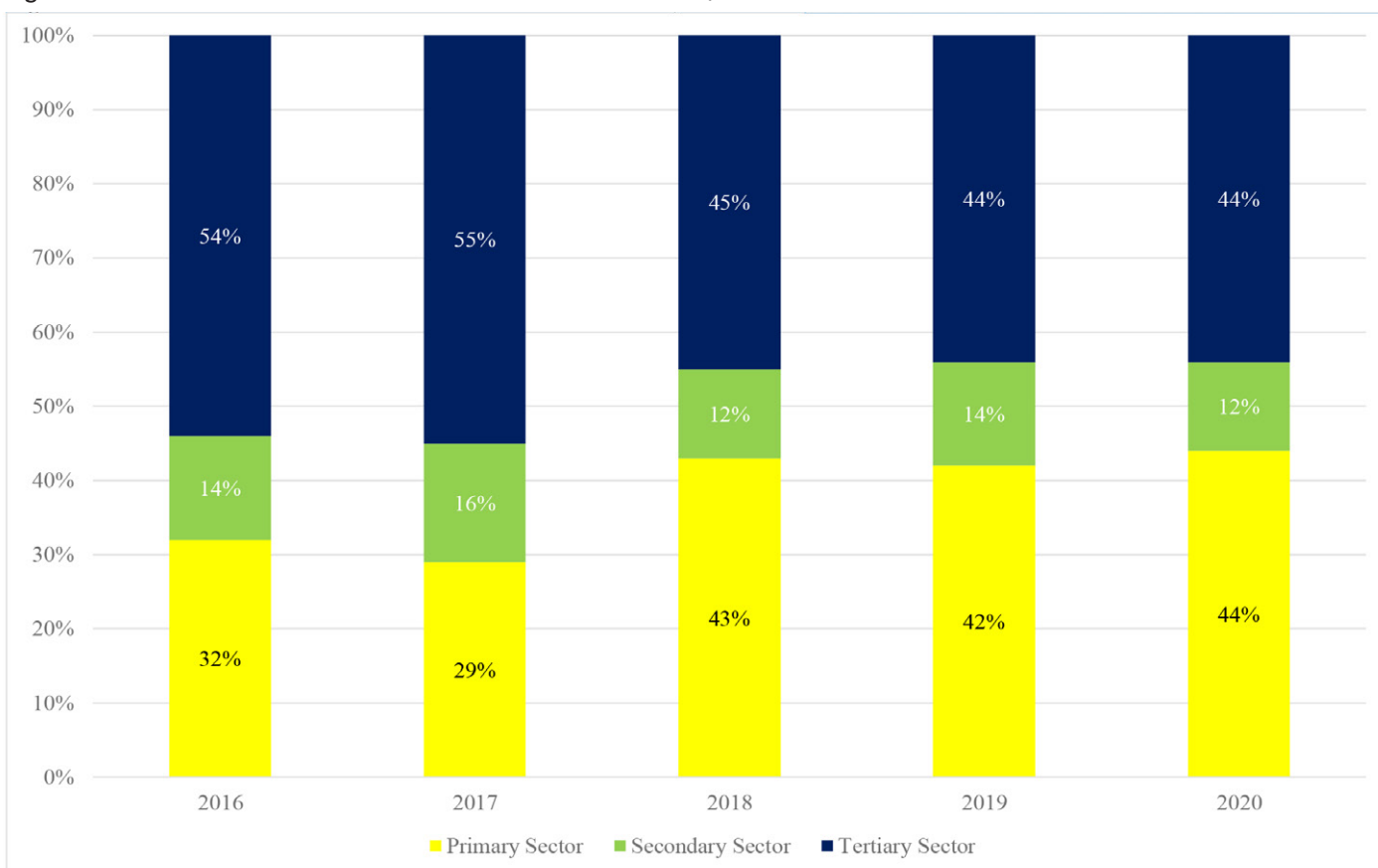
1.4. Tax Revenue Contributions by Sector

Table 5: Sector Contribution to Domestic Tax Revenues (Gross*) 2016 – 2020

Sector	2020		2019		2018		2017		2016	
	Value K' Million	% of Revenue	Value K' Million	% of Revenue	Value K' Million	% of Revenue	Value K' Million	% of Revenue	Value K' Million	% of Revenue
Mining and quarrying	22,401.0	0.4	19,693.8	0.4	17,341.9	0.4	8,810.5	0.3	8,124.3	0.3
Wholesale and retail trade; repair of motor vehicles and motorcycles	4,737.2	0.1	5,686.4	0.1	5,185.4	0.1	5,511.4	0.2	4,118.3	0.2
Financial and insurance activities	4,131.6	0.1	3,951.0	0.1	3,412.8	0.1	3,046.9	0.1	2,509.0	0.1
Manufacturing	3,763.4	0.1	3,638.0	0.1	2,949.9	0.1	2,902.7	0.1	2,218.5	0.1
Public administration and defense; compulsory social security	3,937.4	0.1	2,799.8	0.1	2,539.3	0.1	2,063.2	0.1	1,729.2	0.1
Information and communication	2,121.3	0.0	1,717.1	0.0	1,616.3	0.0	2,044.8	0.1	1,545.5	0.1
Electricity, gas, steam and air conditioning supply	1,809.8	0.0	2,024.0	0.0	1,466.6	0.0	1,692.5	0.1	1,228.1	0.0
Administrative and support service activities	1,868.2	0.0	1,713.5	0.0	1,881.5	0.0	1,492.8	0.0	1,393.2	0.1
Professional, scientific and technical activities	1,357.8	0.0	1,050.9	0.0	1,049.1	0.0	1,004.1	0.0	780.9	0.0
Education	1,806.6	0.0	1,115.0	0.0	1,145.7	0.0	906.1	0.0	872.3	0.0
Other service activities	1,582.4	0.0	1,281.1	0.0	1,104.3	0.0	987.2	0.0	828.6	0.0
Construction	992.8	0.0	1,078.5	0.0	758.1	0.0	754.2	0.0	578.1	0.0
Agriculture, forestry and fishing	776.1	0.0	671.0	0.0	572.7	0.0	621.3	0.0	560.9	0.0
Transportation and storage	728.5	0.0	729.1	0.0	693.8	0.0	613.2	0.0	499.7	0.0
Accommodation and food service activities	231.4	0.0	397.1	0.0	315.6	0.0	315.7	0.0	254.1	0.0
Real estate activities	228.4	0.0	197.6	0.0	182.0	0.0	167.6	0.0	177.9	0.0
Human health and social work activities	237.7	0.0	214.8	0.0	168.9	0.0	139.4	0.0	91.9	0.0
Arts, entertainment and recreation	67.6	0.0	134.4	0.0	86.6	0.0	70.0	0.0	66.3	0.0
Water supply; sewerage, waste management and remediation activities	59.4	0.0	71.7	0.0	94.1	0.0	69.6	0.0	47.2	0.0
Activities of extraterritorial organizations and bodies	23.1	0.0	19.8	0.0	16.1	0.0	15.1	0.0	11.2	0.0
Grand Total	52,861.6	1.0	48,184.7	1.0	42,580.6	1.0	33,228.5	1.0	27,635.0	1.0

*The figures in Table 5 represent gross tax collections by sector

Figure 7: Sector Contributions to Gross Domestic Tax Collections, 2016 – 2020



1.5. Refunds by Tax Type

Table 6: Tax Refunds by Tax Type (K' Million) 2010-2020

Year	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total Refunds	12,878.1	10,876.1	9,369.6	6,718.5	7,974.8	6,248.3	3,437.4	4,314.1	5,115.9	3,881.7	3,208.5
Income Taxes	72.4	88.2	333.5	71.5	319.4	106.0	28.8	38.1	39.4	43.7	34.9
Company tax	0.0	0.0	214.0	8.0	122.1	0.0	0.0	0.0	0.0	0.0	0.0
Non-Mining Company Tax	0.0	0.0	0.0	7.0	24.0	0.0	0.0	0.0	0.0	0.0	0.0
Mining Company Tax	0.0	0.0	214.0	0.9	98.1	0.0	0.0	0.0	0.0	0.0	0.0
PAYE	0.0	6.2	61.6	50.9	159.0	106.0	28.8	38.1	34.0	43.7	34.9
Withholding taxes & others	72.4	82.0	57.9	12.6	38.4	0.0	0.0	0.0	5.4	0.0	0.0
Excise Taxes	0.0	0.0	0.0	0.2	0.3	0.7	9.7	1.1	0.3	12.4	10.2
Excise Duties	0.0	0.0	0.0	0.2	0.3	0.7	1.2	1.1	0.4	12.4	10.2
Fuel Levy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
VAT on Domestic Goods	12,642.6	10,512.7	8,995.4	6,560.0	7,486.2	6,030.5	3,326.4	4,178.0	4,989.3	3,730.0	3,102.2
Trade taxes	0.0	0.0	40.7	86.9	168.8	111.0	72.5	96.9	86.9	95.6	61.2
VAT on imports	0.0	0.0	0.0	0.0	0.0	4.0	0.0	0.0	0.8	23.1	0.0
Customs duty (Import tariffs)	163.1	275.2	40.7	86.9	168.8	107.0	72.5	96.9	86.1	72.5	61.2

1.6 Cost of Collection

Table 7: Cost of Collection 2016 – 2020 (K' Million)

	2020	2019	2018	2017	2016
Cost of Collection	1,285.4	937.5	973.2	816.9	436.7
Tax Revenue	57,422.6	52,681.4	48,176.7	38,899.3	31,191.8
Cost of Collection as a % of Tax Revenue	2.24%	1.8%	2.0%	2.1%	1.4%

Note: Reduced economic activity due to COVID-19, split of divisions into Direct and Indirect, procurement of Taxonline II and opening of new service centers contributed to increased cost of collection in the period.

Figure 8: Total Refund Series 2010 - 2020 (K' Million)

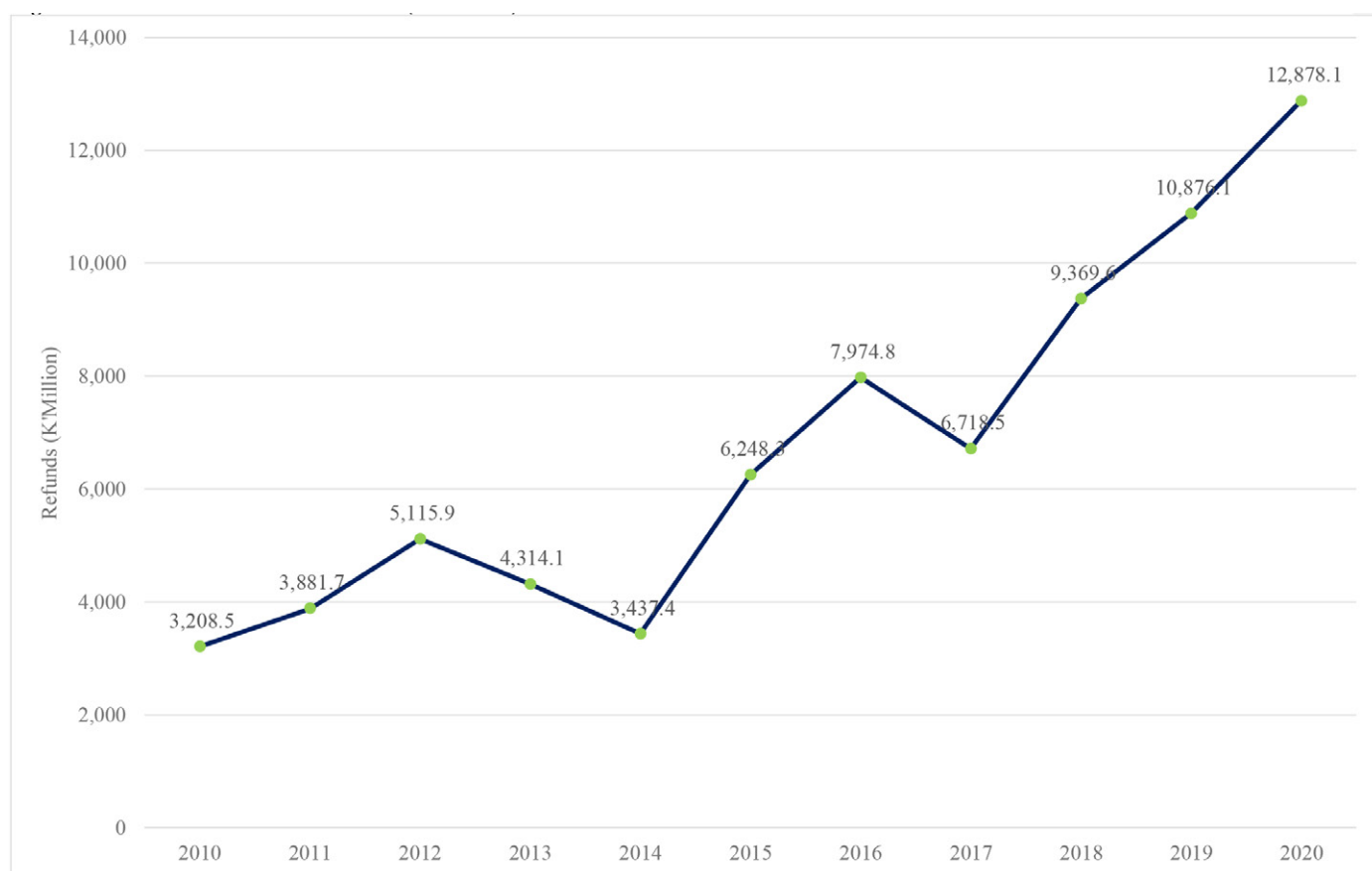
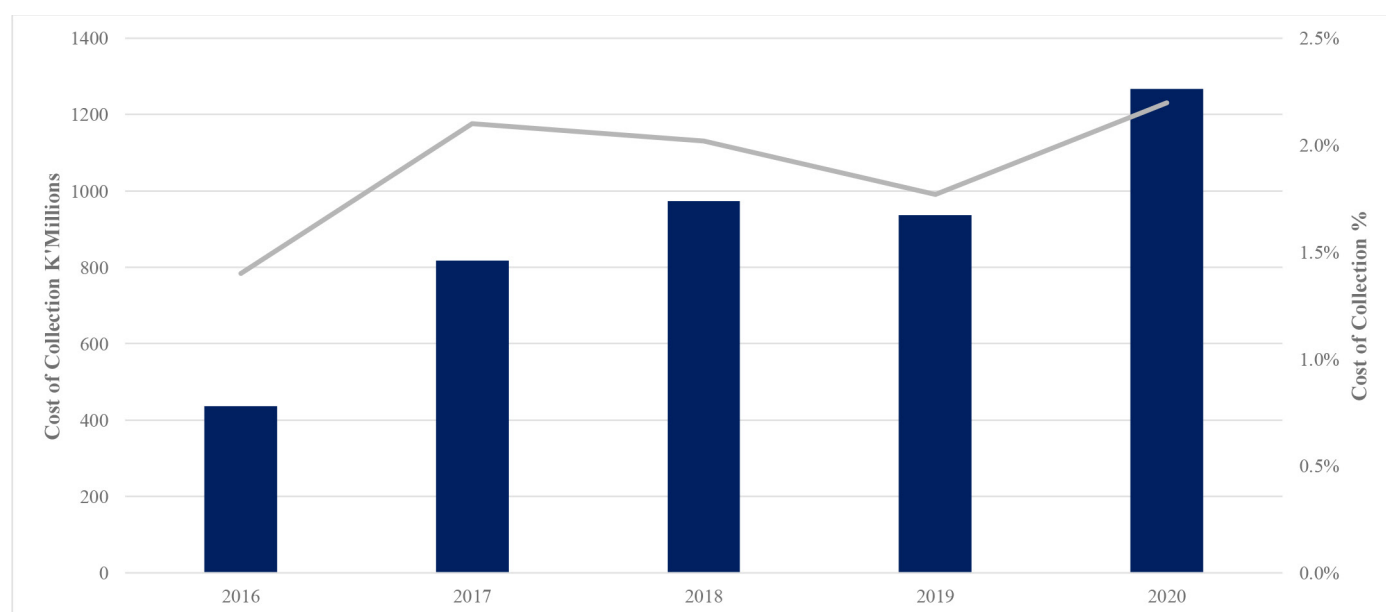


Figure 9: Cost of Collection as a Percentage of Tax Revenue 2016 - 2020

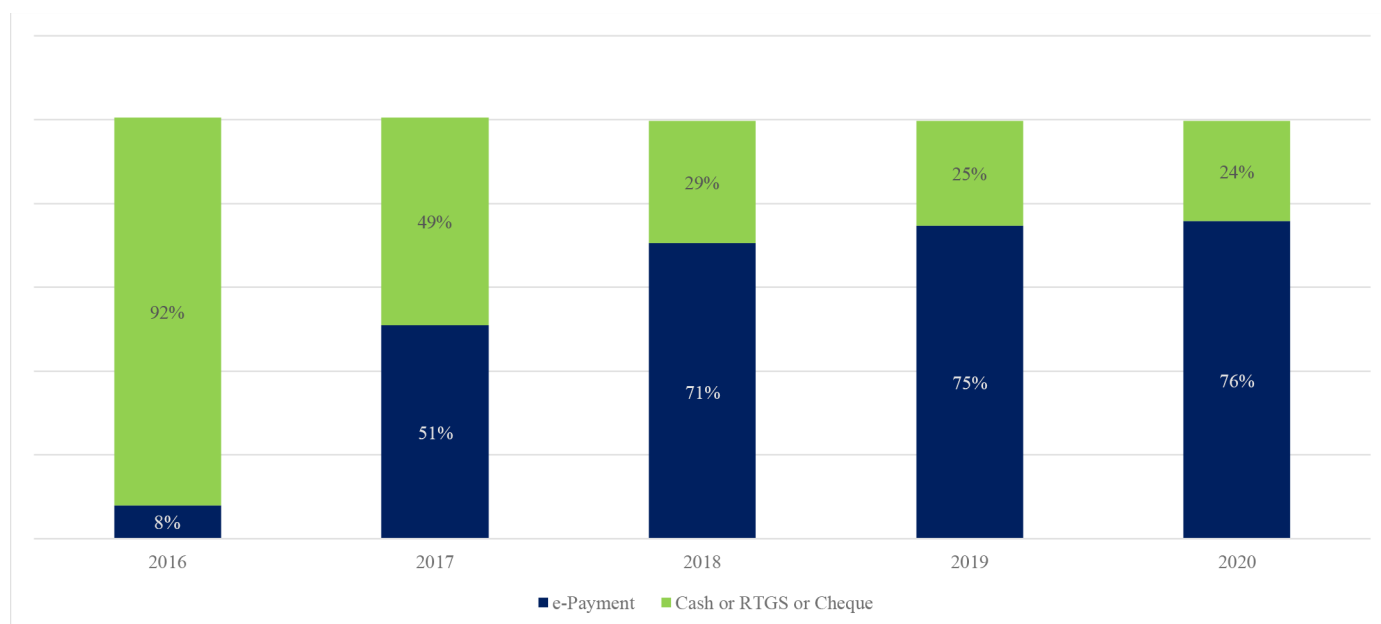


1.7. Payment Channels

Table 8: Percentage of Payments by Mode 2016 - 2020

Mode of Payment	2020	2019	2018	2017	2016
e-Payment	76.0%	75.0%	70.8%	50.4%	7.2%
Cash or RTGS or Cheque	24.0%	25.0%	29.2%	49.6%	92.9%

Figure 10: Payment Mode 2016 - 2020



*Since introduction of e-payment there has been a steady growth in the use of the e-payment channel.

1.8. Number of Taxpayers by PAYE Tax Band

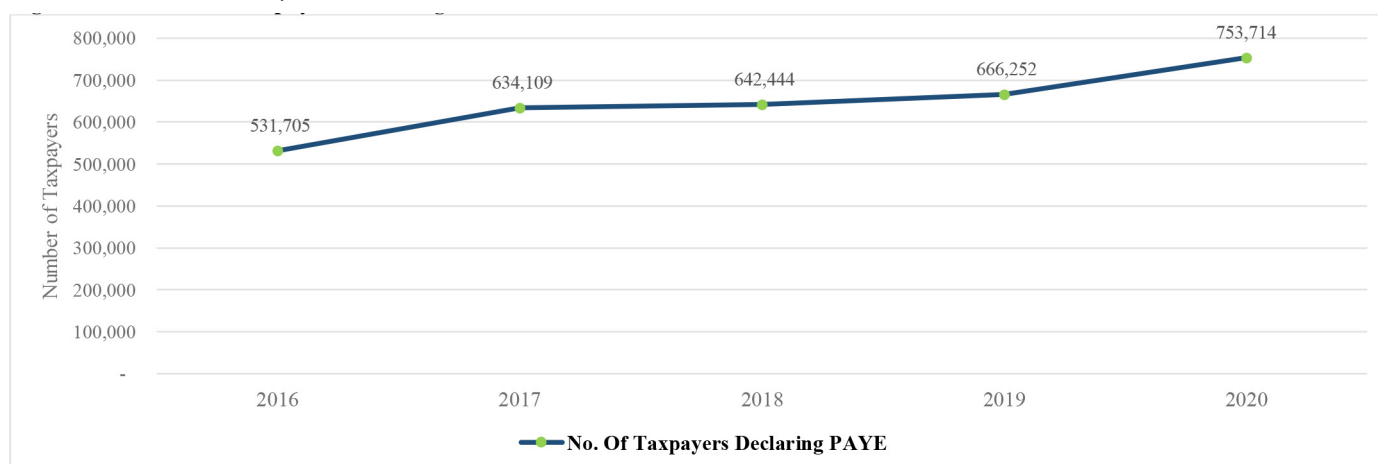
Table 9: Percentage of Taxpayers by PAYE Tax Band 2016 – 2020

BAND	2020	2019	2018	2017	2016
<=36000					66.70%
36000.01 - 45600					4.01%
45600.01 - 70800					7.07%
>70800					22.22%
<=39600	66.21%	66.01%	68.53%	72.06%	
39600.01 - 49200	5.08%	4.36%	3.70%	3.25%	
49200.01 - 74400	6.58%	6.91%	6.26%	6.13%	
>74400	22.13%	22.72%	21.51%	18.57%	

* Annual Gross Emoluments

* Percentage of employees as captured in the PAYE Returns by employers

Figure 11: Number of Taxpayers Declaring PAYE



Note: Number of employees as captured in the PAYE Returns by employers

1.9. PAYE Contributions by Sector

Table 10: Nominal PAYE Contributions by Sector 2016 – 2020 (K'Million)

SECTOR	2020	2019	2018	2017	2016	Annual Nominal Average
Accommodation and food service activities	72.0	109.7	88.4	83.5	69.4	84.6
Activities of extraterritorial organizations and bodies	20.7	24.6	19.1	18.4	10.5	18.7
Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	0.0	0.0	0.0	0.0	0.0	0.0
Administrative and support service activities	553.4	747.8	619.8	512.9	419.7	570.7
Agriculture, forestry and fishing	351.2	318.9	252.7	216.9	183.5	264.6
Arts, entertainment and recreation	18.4	38.9	22.8	19.0	17.0	23.2
Construction	230.8	228.5	195.2	151.4	124.7	186.1
Education	1,739.2	1,052.3	1,063.0	853.6	844.1	1,110.5
Electricity, gas, steam and air conditioning supply	701.1	638.7	602.6	578	470	598.1
Financial and insurance activities	1,570.3	1,173.1	1,036.9	899.9	730.9	1,082.2
Human health and social work activities	207.1	171.5	134.2	105.3	79.9	139.6
Information and communication	168.5	159.3	154.1	186.3	112.1	156
Manufacturing	675.4	615.5	546.3	462.6	440.9	548.1
Mining and quarrying	2,522.4	2,773.3	2,585.7	1,821.3	1,915.4	2,323.6
Other service activities	729.6	629.3	513	434.8	361.9	533.7
Professional, scientific and technical activities	562.5	428.8	340.2	266.3	241.4	367.8
Public administration and defence; compulsory social security	2,100.5	1,530.8	1,557.2	1,274.1	1,189.4	1,530.4
Real estate activities	55.4	70.3	68.9	59.8	52.8	61.4
Transportation and storage	346.1	373.7	290.5	225.7	214.4	290.1
Water supply; sewerage, waste management and remediation activities	52.8	61	71.7	47.1	36.7	53.9
Wholesale and retail trade; repair of motor vehicles and motorcycles	1,086.6	1,024.4	811.8	782.2	653.6	871.7
Total	14,017.7	12,259.3	11,024.8	9,029.8	8,196.3	10,905.6

1.10. Value of VAT Sales by Sector

Table 11: Value of VAT Sales by sector 2016 – 2020 (K'Million)

Sector	2020	2019	2018	2017	2016
Accommodation and food service activities	1,487.4	2,208.1	2,116.0	1,954.4	1,887.5
Activities of extraterritorial organizations and bodies	185.0	9.9	9.3	35.5	0.6
Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	1.5	1.8	1.6	1.3	0.5
Administrative and support service activities	11,824.7	28,435.2	24,585.4	19,416.5	15,867.3
Agriculture, forestry and fishing	5,354.1	12,588.6	8,333.0	7,892.6	9,624.2
Arts, entertainment and recreation	172.4	519.7	464.5	377.9	330.6
Construction	10,992.2	7,908.4	7,883.4	5,230.1	3,761.8
Education	144.9	95.2	74.1	78.0	100.2
Electricity, gas, steam and air conditioning supply	20,446.5	11,393.1	11,118.7	5,382.4	8,601.9
Financial and insurance activities	3,352.2	14,920.5	11,741.1	11,277.9	9,686.2
Human health and social work activities	188.7	154.6	165.5	142.2	71.1
Information and communication	2,926.5	6,370.5	6,665.1	6,342.9	5,261.6
Manufacturing	43,138.5	34,682.7	31,304.1	24,097.7	22,387.4
Mining and quarrying	165,792.7	86,469.3	106,967.8	55,196.3	43,434.0
Other service activities	7,546.4	6,920.6	7,122.5	4,919.8	4,420.4
Professional, scientific and technical activities	9,667.4	8,659.8	9,156.2	7,519.4	6,977.5
Public administration and defence; compulsory social security	14.9	251.7	752.3	11.7	147.9
Real estate activities	1,240.9	767.8	840.3	746.6	696.2
Transportation and storage	12,943.8	11,386.5	10,526.0	7,083.9	6,320.9
Water supply; sewerage, waste management and remediation activities	255.2	103.3	132.1	173.5	107.0
Wholesale and retail trade; repair of motor vehicles and motorcycles	88,839.1	82,796.7	75,630.2	57,996.5	53,057.8
Total	386,515.0	316,644.0	315,589.2	215,877.1	192,742.6



TAX REGISTRATIONS

CHAPTER 2. TAX REGISTRATIONS

2.1 Tax Account Registrations

Table 12: Account Registrations by Taxpayer Type 2016 – 2020

Year	Company	Individual	Total
2020	10,451	4,875	15,326
2019	11,102	17,823	28,925
2018	13,787	15,638	29,425
2017	9,004	20,051	29,055
2016	6,935	17,635	24,570
Total	57,056	88,924	145,980

Figure 12: TPIN Registrations 2016 - 2020

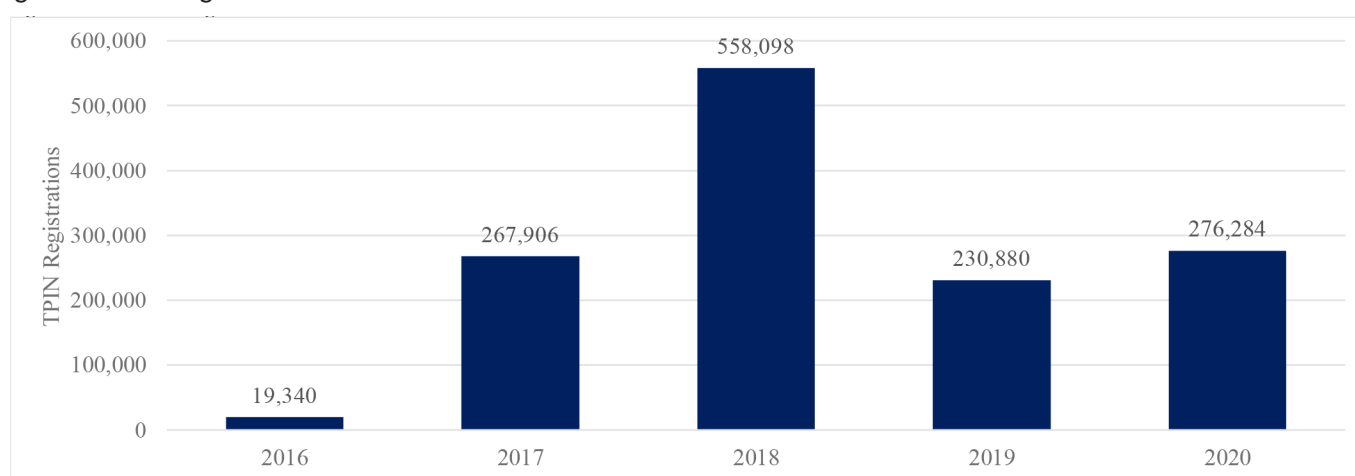
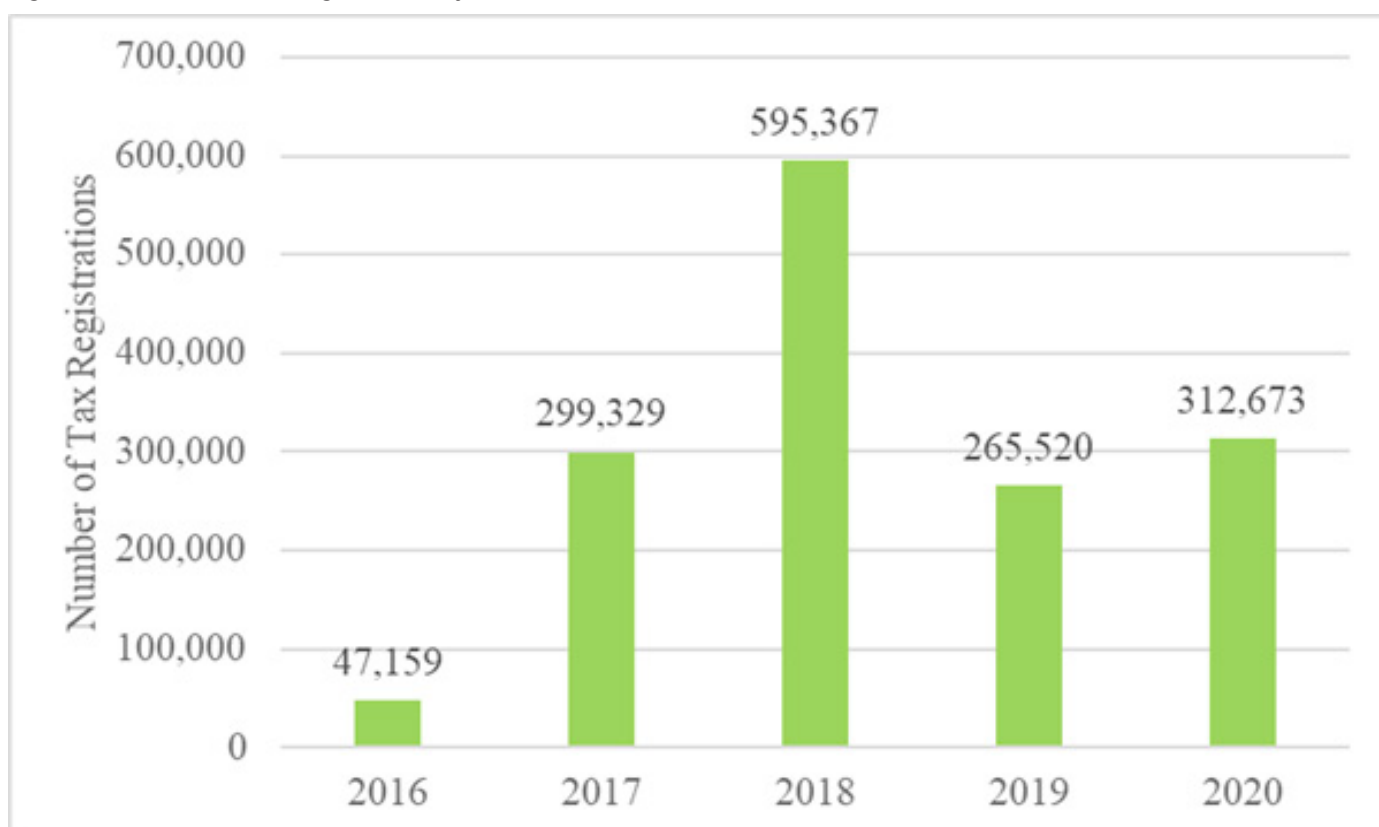
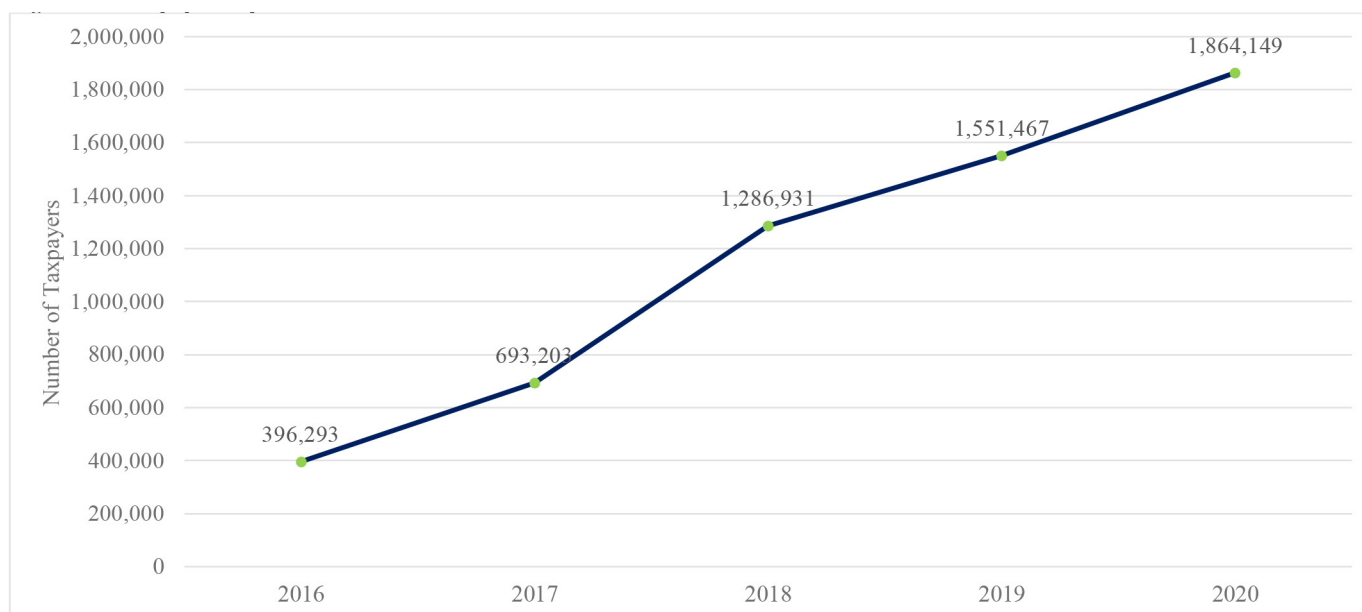


Figure 13: Number of Tax Registrations by Year 2016 - 2020



2.2 Taxpayer Population

Figure 14: Taxpayer Population Overtime 2016 – 2020





CUSTOMS

CHAPTER 3. CUSTOMS

3.1 Number and Value of Imports and Exports

Table 13: Number and Value of Imports and Exports 2016 - 2020

Year	Imports and Exports					
	Imports			Exports		
	No. of Importers	No. of Entries	Value of Imports (K' millions)	No. of Exporters	No. of Entries	Value of Exports (K'millions)
2020	19,806	269,196	117,310.8	2,387	207,296	231,040.6
2019	23,912	269,926	108,608.4	2,327	151,007	95,522.7
2018	22,020	296,108	100,594.4	1,960	147,420	93,709.3
2017	20,787	249,509	81,007.4	2,140	164,173	112,748.0
2016	19,072	232,807	70,621.2	2,106	145,393	106,672.5

3.2. Imports by HS Section

Table 14: Value of Imports by HS Section 2016 – 2020 (K' Million)

SECTION	SECTION DESCRIPTION	2020	2019	2018	2017	2016
I	LIVE ANIMALS; ANIMAL PRODUCTS	2,324.8	2,118.8	1,705.3	1,578.3	1,365.7
II	VEGETABLE PRODUCTS	1,518.1	1,086.2	836.4	800.3	717.9
III	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGEPRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	1,902.2	1,256.9	792.2	709.9	933.7
IV	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	2,962.0	2,539.4	2,175.8	1,816.8	1,678.4
V	MINERAL PRODUCTS	28,737.9	285.1	260.5	177.3	323.2
VI	PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES	21,523.9	20,513.1	26,560.3	24,299.4	23,067.5
VII	PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF	7,336.5	14,640.9	17,269.8	19,771.7	10,799.0
VIII	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)	46.6	5,793.3	4,926.3	3,637.9	3,102.0
IX	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK	268.0	55.4	45.1	41.8	45.4
X	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF	1,856.6	2,968.5	1,469.6	1,142.0	1,094.2
XI	TEXTILES AND TEXTILE ARTICLES	3,558.5	2,273.0	1,476.1	1,353.2	1,034.5
XII	FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	366.3	396.2	366.3	305.6	304.3
XIII	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	1,144.1	1,448.9	1,235.5	1,166.0	756.3
XIV	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	32.2	27.0	15.5	19.7	14.9
XV	BASE METALS AND ARTICLES OF BASE METAL	9,306.9	156.2	522.0	12.9	8.1
XVI	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES	21,643.8	8,968.1	7,738.9	5,512.9	3,896.8
XVII	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT	8,095.0	33,470.5	22,494.9	16,606.6	16,304.1
XVIII	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF	1,894.0	7,821.0	8,244.0	5,062.7	5,272.4
XIX	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF	762.2	1,265.6	1,081.5	777.5	707.1
XX	MISCELLANEOUS MANUFACTURED ARTICLES	1,842.0	1,386.0	1,252.9	958.7	817.8
XXI	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES	4.7	134.7	125.7	136.4	107.6
XXII	ADDITIONAL ZAMBIAN SPECIAL TRANSACTIONS TARIFF	184.4	124.8	107.7	115.5	82.3
Grand Total		117,310.8	108,729.6	100,702.3	86,003.1	72,433.2

3.3. Exports by HS Section

Table 15: Value of Exports by HS Section 2016 - 2020 (K' Million)

SECTION	SECTION DESCRIPTION	2020	2019	2018	2017	2016
I	LIVE ANIMALS; ANIMAL PRODUCTS	748.3	307.50	236.70	172.00	113.30
II	VEGETABLE PRODUCTS	2,364.0	1,140.00	941.50	1,970.70	9,453.30
III	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGEPRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	355.2	159.70	168.40	181.80	402.10
IV	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	8,138.6	5,063.20	3,986.40	3,399.80	3,032.40
V	MINERAL PRODUCTS	17,532.8	2,785.20	1,544.30	4,024.80	3,139.40
VI	PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES	16,687.1	4,092.20	3,169.00	9,087.30	5,483.40
VII	PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF	453.9	214.60	158.00	233.30	193.50
VIII	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)	98.5	62.80	64.10	87.10	116.40
IX	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK	480.9	297.20	124.70	31.10	61.10
X	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF	16,812.2	5,283.80	2,074.80	1,187.70	749.30
XI	TEXTILES AND TEXTILE ARTICLES	516.5	758.40	517.30	391.10	693.50
XII	FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	26.7	15.30	17.60	11.80	46.80
XIII	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	410.2	136.10	1,222.40	406.40	29.60
XIV	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	2,848.1	3,005.2	1,035.1	972.3	1,212.0
XV	BASE METALS AND ARTICLES OF BASE METAL	160,623.4	69,856.30	77,393.50	88,788.20	77,756.30
XVI	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES	2,076.2	1,955.30	818.20	1,266.80	3,914.80
XVII	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT	675.6	300.10	123.40	190.30	190.70
XVIII	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF	49.0	13.30	26.40	14.20	8.20
XIX	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF	0.2	1.00	0.00	0.10	15.10
XX	MISCELLANEOUS MANUFACTURED ARTICLES	65.4	26.50	43.30	26.80	20.40
XXI	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES	14.7	49.10	44.40	44.60	41.30
XXII	ADDITIONAL ZAMBIAN SPECIAL TRANSACTIONS TARIFF	63.1	36.9	40.9	38.2	36.8
Total		231,040.6	95,559.7	93,750.4	112,526.4	106,709.7

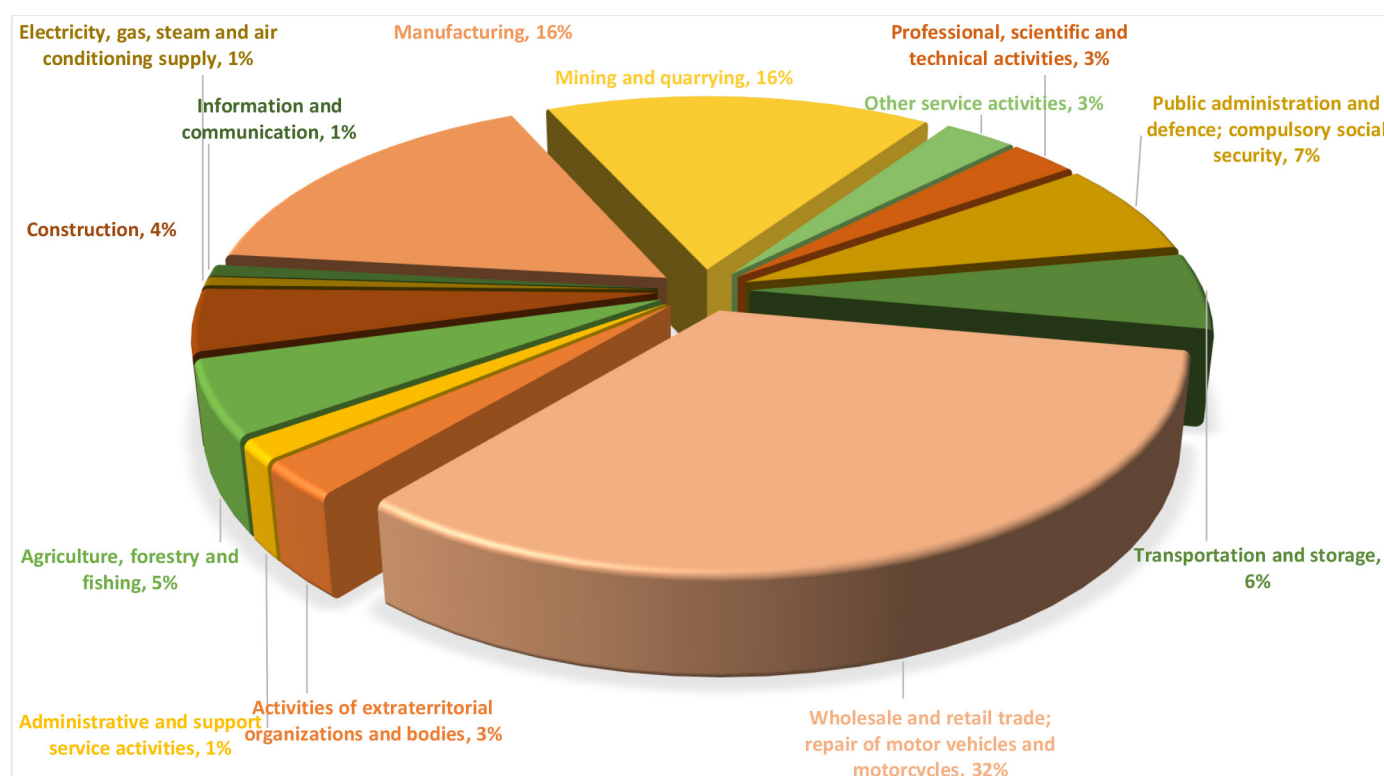
3.4 Imports by Sector

Table 16: Value of Imports by Sector 2016 – 2020 (K' Million)

CIF value (ZMW) of Imports by Sector					
Sector	2020	2019	2018	2017	2016
Accommodation and food service activities	255.44	154.10	114.70	100.00	50.60
Activities of extraterritorial organizations and bodies	3,058.75	1,386.40	1,396.30	729.10	172.00
Activities of households as employers; undifferentiated goods- and services producing activities of households for own use	0.98	0.40	1.30	0.80	0.30
Administrative and support service activities	1,688.91	1,398.70	5,991.60	5,270.90	1,820.30
Agriculture, forestry and fishing	6,224.39	3,763.70	6,573.30	4,899.30	1,159.90
Arts, entertainment and recreation	18.92	32.70	34.70	26.60	9.20
Construction	5,271.77	9,816.20	5,341.40	2,862.70	1,280.60
Education	223.03	199.30	259.20	161.40	71.30
Electricity, gas, steam and air conditioning supply	843.77	752.20	1,541.80	4,798.10	2,318.10
Financial and insurance activities	275.67	284.80	448.70	283.80	116.60
Human health and social work activities	469.04	269.50	170.10	245.50	40.30
Information and communication	991.61	738.00	1,069.90	853.90	302.80
Manufacturing	18,685.24	21,073.60	12,435.60	8,773.30	3,178.00
Mining and quarrying	18,339.63	16,765.30	25,028.60	17,599.40	49,042.70
Other service activities	3,528.68	3,150.40	3,409.10	2,792.30	1,060.40
Professional, scientific and technical activities	3,163.92	1,770.00	2,222.70	2,084.50	798.50
Public administration and defence; compulsory social security	7,929.31	7,787.60	6,771.20	13,101.70	1,763.30
Real estate activities	179.85	191.90	118.20	61.70	33.40
Transportation and storage	6,505.26	8,167.40	2,035.70	1,171.40	396.00
Water supply; sewerage, waste management and remediation activities	47.62	68.30	53.90	158.40	48.90
Wholesale and retail trade; repair of motor vehicles and motorcycles	37,908.70	27,980.30	24,581.10	18,403.40	8,368.40
Unclassified	1,689.04	2,854.30	995.40	1,509.40	319.20
Total	117,299.52	108,605.10	100,594.50	85,887.60	72,350.80

* Unclassified- no sector is indicated in data base.

Figure 15: Imports Composition by Sector 2020

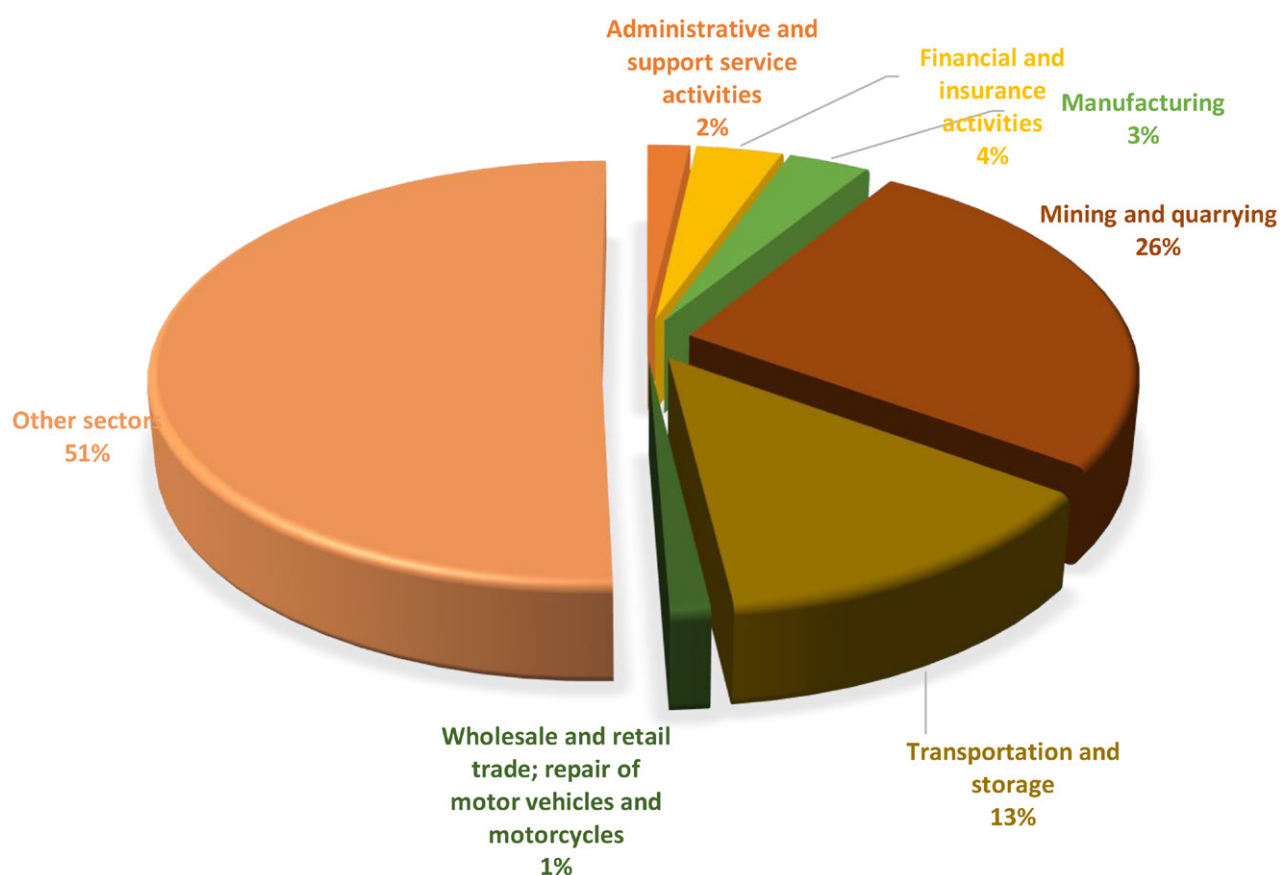


3.4 Exports by Sector

Table 17: Value of Exports by Sector 2016 – 2020 (K' Million)

Sector	2020	2019	2018	2017	2016
Accommodation and food service activities	6.58	3.90	5.00	24.10	5.00
Activities of extraterritorial organizations and bodies	165.68	62.50	18.00	0.00	0.00
Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	0.24	0.00	0.00	0.00	0.00
Administrative and support service activities	8,133.08	479.90	2,037.80	3,387.20	9,603.80
Agriculture, forestry and fishing	2,084.69	1,646.50	1,291.90	875.60	1,183.80
Arts, entertainment and recreation	3.67	5.30	6.60	2.80	1.30
Construction	560.49	292.00	661.20	174.50	69.60
Education	2.55	1.60	0.10	0.20	0.30
Electricity, gas, steam and air conditioning supply	14.86	247.20	23.10	4.10	1.70
Financial and insurance activities	16,669.06	5,058.90	585.80	0.60	1.60
Human health and social work activities	17.49	1.50	0.40	1.10	0.10
Information and communication	12.85	46.40	23.30	3.10	16.80
Manufacturing	15,571.78	7,181.00	6,410.70	4,977.70	4,838.80
Mining and quarrying	120,204.33	75,200.10	79,368.80	49,553.20	39,607.60
Other service activities	601.99	773.30	451.50	423.70	1,074.30
Professional, scientific and technical activities	467.82	279.30	154.60	244.70	221.60
Public administration and defence; compulsory social security	153.35	4.20	3.10	34.90	806.20
Real estate activities	54.68	11.50	19.50	35.30	18.00
Transportation and storage	59,908.10	328.10	221.60	34,930.10	24,757.80
Unclassified	625.06	520.20	54.50	15,073.80	11,617.60
Water supply; sewerage, waste management and remediation activities	2.64	0.50	4.20	3.30	0.20
Wholesale and retail trade; repair of motor vehicles and motorcycles	5,779.55	3,378.80	2,367.60	2,738.30	12,846.40
Total	231,040.55	95,522.70	93,709.30	112,488.30	106,672.50

Figure 16: Exports Composition by Sector 2020



3.5. Detentions and Seizures

Table 18: Detentions and Seizures 2016 - 2020

Year	Value of Detained Goods (K'Million)	Value of Seized Goods (K'Million)	Total (K'Million)
2020	609.5	120.7	730.2
2019	64.2	51.1	115.3
2018	90.8	55.5	146.3
2017	46.5	22.5	69.0
2016	79.1	23.2	102.3



PROSECUTIONS

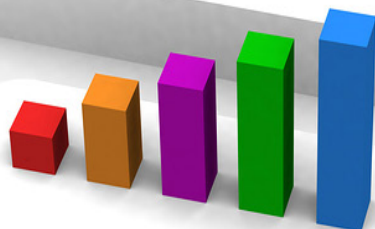
4.1 Prosecutions

Table 19: Value of Prosecutions and Civil Settlements 2016 – 2020 (K' Million)

Year	Division	Value of Civil Settlements	Prosecutions						
			Total Value of Prosecutions	o/w Withdrawn	o/w Conviction & Fine	o/w Acquittal	o/w Awaiting Judgement	o/w Pending arrest	o/w Trial Stage
2020	Domestic	0.0	82.8	0.0	82.8	0.0	0.0	0.0	0.0
	Customs & Excise	0.0	2.7	0.0	1.6	1.1	0.8	0.0	6.5
	Total	0.0	85.5	0.0	84.4	1.1	0.8	0.0	6.5
2019	Domestic	5,155.4	75.0	0.1	0.1	0.0	0.0	0.0	74.8
	Customs & Excise	9.9	6.4	2.8	0.6	0.0	0.3	0.5	2.2
	Total	5,165.3	81.4	2.9	0.7	0.0	0.3	0.5	77.0
2018	Domestic	287.4	0.2	0.0	0.0	0.0	0.0	0.0	0.2
	Customs & Excise	139.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Total	427.2	0.2	0.0	0.0	0.0	0.0	0.0	0.2
2017	Domestic	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Customs & Excise	0.0	6.7	0.0	0.4	0.0	0.7	0.1	5.5
	Total	0.0	6.7	0.0	0.4	0.0	0.7	0.1	5.5
2016	Domestic	0.2	29.5	0.9	0.0	0.0	0.0	0.0	28.6
	Customs & Excise	0.3	4.6	0.4	1.0	1.2	0.4	0.0	1.6
	Total	0.5	34.1	1.3	1.0	1.2	0.4	0.0	30.2

Table 20: Number of Prosecutions and Civil Settlements 2016 – 2020

Year	Division	Number of Civil Settlements	Prosecutions						
			Total Number of Prosecutions	o/w Withdrawn	o/w Conviction & Fine	o/w Acquittal	o/w Awaiting Judgement	o/w Pending arrest	o/w Trial Stage
2020	Domestic	0	1	0	1	0	0	0	0
	Customs & Excise	0	26	1	14	1	6	0	4
	Total	0	27	1	15	1	6	0	4
2019	Domestic	0	5	1	3	0	0	0	1
	Customs & Excise	0	22	1	7	1	3	1	9
	Total	0	27	2	10	1	3	1	10
2018	Domestic	0	4		2				2
	Customs & Excise	0	23	6	6	2	3	0	6
	Total	0	27	6	8	2	3	0	8
2017	Domestic	0	0	0	0	0	0	0	0
	Customs & Excise	0	17	0	4	0	1	1	11
	Total	0	17	0	4	0	1	1	11
2016	Domestic	121	28	4	21	0	0	0	3
	Customs & Excise	95	18	3	6	2	3	0	4
	Total	216	46	7	27	2	3	0	7



debt
management

DEBT MANAGEMENT

5.1 Domestic Debt

Table 21: Domestic Debt Accumulation by Tax Type 2016 – 2020 (K'Million)

Tax Type	Company Tax	Self Employed (Turnover Tax)	PAYE	Domestic VAT	Mineral Royalty	Withholding Tax	Domestic Excise	Insurance Premium Levy	Presumptive Tax	Property Transfer Tax	Tourism Levy	Withholding VAT	Total
2020	11,605.9	2,575.4	7,491.3	29,733.8	1,786.8	3,081.9	989.4	83.0	11.4	173.3	0.5	2,126.7	59,659.4
2019	9,568.5	1,953.8	5,120.1	24,807.2	1,324.5	1,244.9	1,059.2	83.3	8.5	134.8	0.8	2,498.7	47,804.3
2018	8,384.5	1,951.6	4,032.9	19,787.9	471.9	1,109.0	273.4	76.6	3.7	75.2	0.1		36,166.8
2017	3,566.5	1,493.0	5,934.1	17,060.4	2,015.7	805.3	193.0	74.8	1.0	0.5	0.2		31,144.5
2016	4,260.5	1,068.1	5,465.9	14,679.1	1,655.2	787.9	306.1	2.5					28,225.6

5.2 Customs Debt

Table 22: Customs Debt Accumulation by Tax Type 2016 - 2020 (K'Million)

Year	Customs Duty	Advance Income Tax	Import Excise Duty	Fuel Levy	Export Duty	Motor Vehicle Fee	Carbon Emission Surtax	Import VAT	Other	Total
2020	277.6	151.1	59.8	10.4	25.1	1.5	-	978.2	9.9	1,513.6
2019	133.8	26.6	86.2	31.9	36.5	3.4	1.2	255.9	9.8	585.3
2018	117.7	24.6	56.7	34	0.5	3	1.1	207.9		445.5
2017	961	47.7	424.2	34	0.4	73.5	27.8	828.3		2,396.9
2016	200.1	24.1	1.7	205.4	46.2	247.1	1.6	435.4		1,161.6

5.3 Total Debt Stock

Table 23: Total Debt Stock, 2016 – 2020 (K'Million)

Year	Total Debt	Domestic Taxes Debt	Customs Debt	Domestic Taxes Debt (% of Total)	Customs Debt (% of Total)
2020	61,173.0	59,659.4	1,513.6	97.5%	2.5%
2019	48,362.2	47,804.3	557.9	98.9%	1.2%
2018	36,612.3	36,166.8	445.5	98.8%	1.2%
2017	33,541.6	31,144.7	2,396.9	92.9%	7.2%
2016	29,387.2	28,225.6	1,161.6	96.1%	4.0%

5.4 Composition of Domestic Taxes Debt

Table 24: Composition of Domestic Taxes Debt 2016 - 2020 (K'Million)

Year	Principal	Penalties	Interest	Total
2020	32,248.3	3,453.8	23,957.3	59,659.4
2019	27,044.5	19,209.5	1,549.8	47,803.8
2018	17,247.8	17,359.0	1,560.0	36,166.8
2017	13,571.3	16,076.2	1,497.0	31,144.5
2016	12,859.2	14,014.6	1,351.7	28,225.5

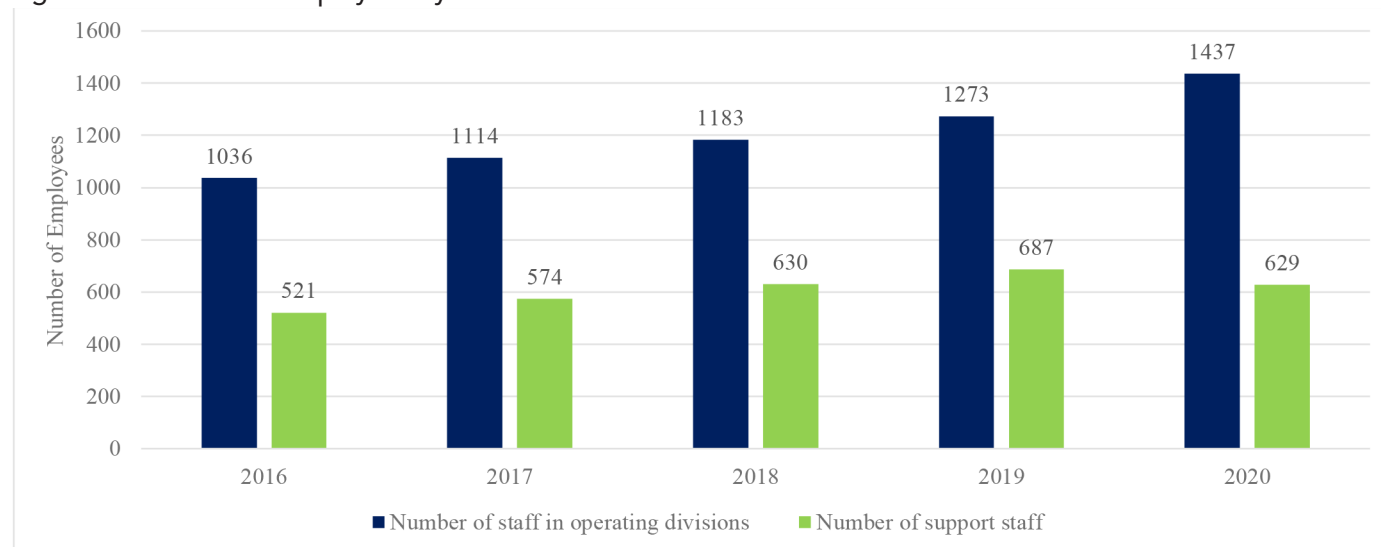
HUMAN RESOURCES



HUMAN RESOURCE STATISTICS

6.1 Employees by Function

Figure 17: Number of Employees by Function 2016 – 2020



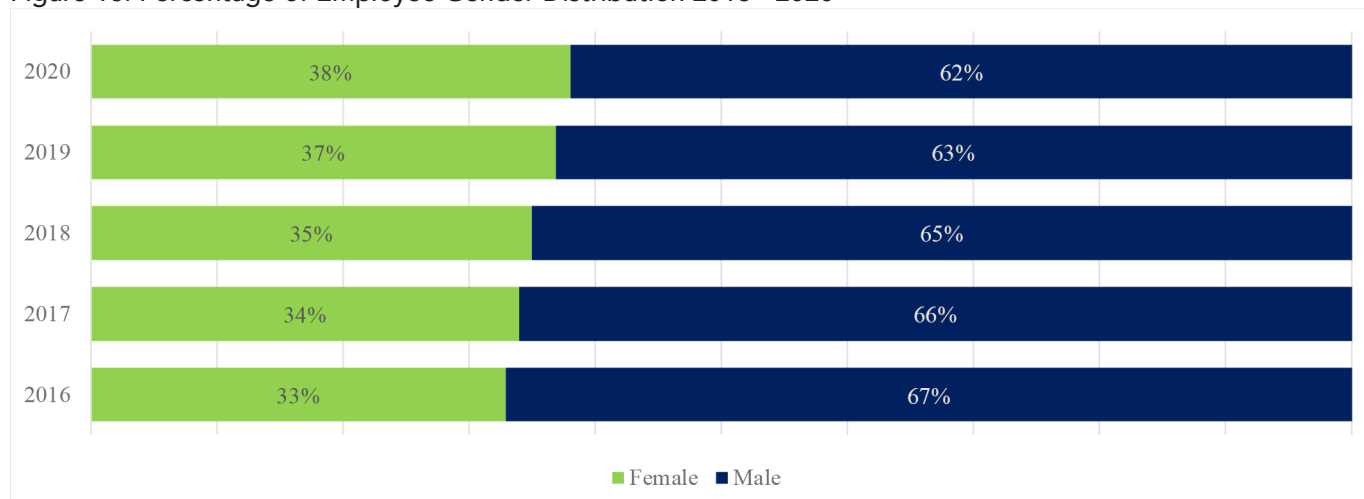
6.2 Employees by Gender

Table 25: Number of Employees by Gender 2016 – 2020

	2020	2019	2018	2017	2016
Male	1,279	1,242	1,179	1,115	1,047
Female	787	718	634	573	510
Total number of staff	2,066	1,960	1,813	1,688	1,557

6.3 Employee Gender Distribution

Figure 18: Percentage of Employee Gender Distribution 2016 - 2020

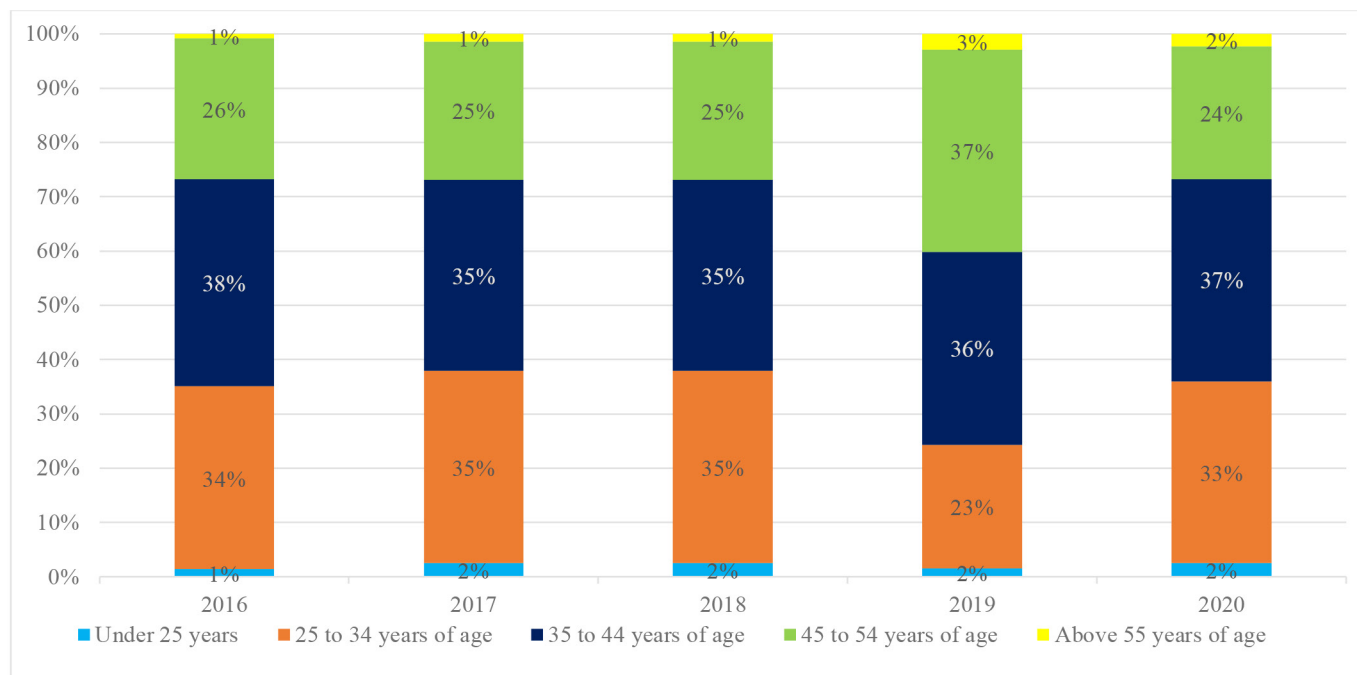


6.4 Employees by Age

Table 26: Number of Employees by Age 2016 – 2020

	2020	2019	2018	2017	2016
Under 25 years	51	31	45	42	21
25 to 34 years of age	692	446	642	598	525
35 to 44 years of age	770	696	639	595	594
45 to 54 years of age	505	729	461	429	404
Above 55 years of age	48	58	26	24	13
Total	2,066	1,960	1,813	1,688	1,557

Figure 19. Percentage of employees by age



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