



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

Tax Amnesty 2022 / 2023 Frequently Asked Questions

1. What is Tax Amnesty?

Tax Amnesty is a limited opportunity for taxpayers to have their existing penalties, interest and fines written off upon settlement of the principal tax and fulfilment of other obligations.

2. What is the legal foundation for Tax Amnesty?

Under the various tax Acts, there are provisions that empower the Commissioner General to waive penalties and interest:

- i. Section 20(5) of the Value Added Tax Act, Chapter 331 of the Laws of Zambia;
- ii. Section 17(5) of the Value Added Tax Act, Chapter 331 of the Laws of Zambia;
- iii. Sections 78(7) and 78A (3) of the Income Tax Act, Chapter 321 of the Laws of Zambia;
- iv. Sections 46(4), 46A (5) and 46A (8) of the Income Tax Act Chapter 321, of the Laws of Zambia;
- v. Section 11(4) of the Property Transfer Tax Act Chapter 340 of the Laws of Zambia; and
- vi. Sub regulation 2 of regulation 7 as read with Sub regulation 2 of regulation 8 of the Tourism and Hospitality (Tourism Levy) Regulations, 2016, Statutory Instrument No. 56 of 2016;

3. What is the period of the Tax Amnesty?

The Tax Amnesty will run from 1st October, 2022 to 31st March, 2023. It will apply to the interest and penalty shown for all tax periods up to 30th September 2022. However, the first 10 days of the Amnesty will be dedicated to Taxpayer Education and Awareness.

4. Which taxes qualify under the Tax Amnesty?

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| 1. Income Tax | 2. Presumptive tax on motor vehicles |
| 3. Paye As You Earn | 4. Skills Development Levy |

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| 5. Rental Tax | 6. Insurance premium levy |
| 7. Mineral Royalty Tax | 8. Value Added Tax |
| 9. Base Tax | 10. Tourism Levy |
| 11. Turnover Tax | 12. Property transfer tax |
| 13. Withholding Tax | 14. Presumptive Tax on Gaming and Betting |
| 15. Property Transfer Tax | 16. Local Excise |

5. What are Taxpayers expected to do in order to enjoy Amnesty?

- i. If you are already registered:
 - a. submit all outstanding returns; and
 - b. pay all outstanding liabilities.

- ii. If you are not yet registered for tax:
 - a. register for applicable taxes types.

6. How do I know I have outstanding returns or tax liabilities?

If you are registered for e-services, you can view your account by logging into our online platform at <https://portal.zra.org.zm/> or through the TaxOnApp platform. For tax periods prior to December 2019, access the “legacy account statement”.

If you are not registered for e-services, we encourage you to register.

7. Who will be considered for waiver of penalties and interest?

All applicants who meet the amnesty conditions.

8. What do I do If I am not in agreement with a liability on my account?

You may contact the Assistant Director - Data Quality Office on Tel: +260 971282646 or email: AmnestyDQO@zra.org.zm. You may also visit your nearest ZRA office for assistance.

9. How do I submit my outstanding tax returns?

All returns for tax periods from December, 2019 and you are registered for e-services on TaxOnline, you may login and submit your outstanding returns on our online platform service at <https://portal.zra.org.zm/>.

For periods before December, 2019, you may download the appropriate return forms from www.zra.org.zm and submit manually completed returns forms on our online platform service at <https://portal.zra.org.zm/> for update of your account.

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10. What happens if I submit a false return?

A taxpayer who submits false returns in support of the amnesty will be penalised in accordance with the law.

11. Do I need to wait for the returns to be posted to my account before I pay my taxes?

No, pay the tax liability within the Amnesty period to avoid the penalty and interest.

12. Prior to the amnesty, I paid off all my outstanding taxes except the applicable penalty and interest. Subsequently, I submitted a letter requesting a waiver of both. Will all the penalty and interest owed be waived because of the current amnesty?

Yes, all penalties and interest will be waived once the full amount of principal taxes have been paid either before or during the amnesty period.

13. Where can I pay my taxes?

Payments can be made at the nearest ZRA cash offices, through Mobile Money or through authorised participating commercial banks. These e-payments will require you to generate a Payment Registration Number (PRN) that you may use to pay on-line.;

For cash payments you can simply walk into your nearest ZRA Cash Offices. The following are participating banks:

- i. ABSA
- ii. Access Bank
- iii. Mobile Money
- iv. Bank of China
- v. Cavmont
- vi. CITI Bank
- vii. First Alliance Bank
- viii. First Capital Bank
- ix. First National Bank
- x. Investrust
- xi. Indo Zambia Bank
- xii. NATSAVE
- xiii. STANBIC
- xiv. UBA
- xv. Zambia Industrial Commercial Bank (ZICB)
- xvi. Zambia National Commercial Bank (ZANACO)

14. How can I benefit from the Amnesty?

To get the full benefits of the amnesty you should pay 100% of the principal amount owed to the Zambia Revenue Authority within the Amnesty period.

15. What do I do if I am not able to pay all my outstanding liabilities?

You have the following options:

- (a) Enter into a Time Pay Agreement (TPA) and pay in instalments during the Amnesty period.
You may contact the Head – Debt Recovery Unit via email: AmnestyDRU@zra.org.zm. You may also visit your nearest ZRA tax office for assistance.
- (b) Pay as much as possible of the outstanding liabilities during the amnesty period. This will reduce the penalties and interest that will be payable after the amnesty ends.

16. Will the penalty and interest paid prior to the Amnesty be refunded?

Only outstanding penalties and interest at the start of the Tax Amnesty period will be considered.

17. What option do I have if my assessment is under objection?

All penalties and interest relating to cases under objections/appeal will not be available for amnesty. However, cases that are concluded or withdrawn during the period of the amnesty may be considered for amnesty.

18. I am a trader who is registered with PACRA but I have never registered with ZRA for taxes. Can I apply for Amnesty?

Yes. You can apply for amnesty by registering first for the TPIN and then the applicable tax types through the Amnesty portal www.zra.org.zm.

19. I am a residential property owner who has never registered with ZRA for taxes on Rental Income. Can I apply for Amnesty?

Yes. You can apply for amnesty by registering first for the TPIN and then the relevant tax type (Rental Tax) through the Amnesty portal www.zra.org.zm.

20. Who does not qualify for Tax Amnesty?

The Amnesty shall not apply to the following:

- cases under litigation;
- cases under active investigations by ZRA;
- penalties and interest arising from determined Court cases;
- cases under objection; and
- penalties and interest already paid.

However, taxpayers who have been cleared by the Investigations Department and those whose cases were withdrawn or discontinued from the courts of law/Tax Appeals Tribunal maybe considered for the amnesty.

21. Garnishee payments are currently being deducted from my income. What happens if I pay off the taxes owed?

If a taxpayer has paid off the principal amount of taxes owed to the Authority through Garnishee payments, the applicable penalties and interest will be waived after applying for Tax Amnesty. If the principal taxes have not been paid in full, the taxpayer can still qualify by applying for a Time to Pay Agreement (TPA) which must be honoured for the penalties and interest to be waived.

22. Why does the Amnesty portal on the ZRA website prompt me to update my contact details before I can apply for amnesty?

This is a house-keeping measure by ZRA to have current information of our taxpayers for providing feedback on amnesty applications.

For more information,
please visit www.zra.org.zm or call the 4111.

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|----|----------|-----------------|------------------|------------------|
| 1 | Kabwe | +260 211 381018 | +260 960 09 1018 | +260 971 28 1018 |
| 2 | Chinsali | +260 211 381541 | +260 960 09 1541 | +260 971 28 1541 |
| 3 | Mansa | +260 211 381707 | +260 960 09 1707 | +260 971 28 1707 |
| 4 | Mansa | +260 211 381710 | +260 960 09 1710 | +260 971 28 1710 |
| 5 | Chipata | +260 211 381917 | +260 960 09 1917 | +260 971 28 1917 |
| 6 | Lusaka | +260 211 382140 | +260 960 09 2140 | +260 971 28 2140 |
| 7 | Lusaka | +260 211 382170 | +260 960 09 2170 | +260 971 28 2170 |
| 8 | Lusaka | +260 211 382176 | +260 960 09 2176 | +260 971 28 2176 |
| 9 | Lusaka | +260 211 382196 | +260 960 09 2196 | +260 971 28 2196 |
| 10 | Lusaka | +260 211 383250 | +260 960 09 3250 | +260 971 28 3250 |
| 11 | Lusaka | +260 211 383252 | +260 960 09 3252 | +260 971 28 3252 |
| 12 | Lusaka | +260 211 383456 | +260 960 09 3456 | +260 971 28 3456 |
| 13 | Ndola | +260 211 384124 | +260 960 09 4124 | +260 971 28 4124 |
| 14 | Ndola | +260 211 384173 | +260 960 09 4173 | +260 971 28 4173 |
| 15 | Kitwe | +260 211 384605 | +260 960 09 4605 | +260 971 28 4605 |
| 16 | Kitwe | +260 211 384616 | +260 960 09 4616 | +260 971 28 4616 |
| 17 | Solwezi | +260 211 384905 | +260 960 09 4905 | +260 971 28 4905 |
| 18 | Solwezi | +260 211 384905 | +260 960 09 4905 | +260 971 28 4905 |
| 19 | Solwezi | +260 211 384931 | +260 960 09 4931 | +260 971 28 4931 |
| 20 | Choma | +260 211 381300 | +260 960 09 1300 | +260 971 28 1300 |
| 21 | Mongu | +260 211 381601 | +260 960 09 1601 | +260 971 28 1601 |

