



**ZAMBIA
REVENUE
AUTHORITY** | *My Tax
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Tax Amnesty 2022 / 2023 Frequently Asked Questions

Updated Version April 2023

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 first phase of the Tax Amnesty ran from 1st October 2022 to 31st March 2023 and covered the tax types shown in the table below. It applied to the penalties and interest for all tax periods up to 30th September 2022. Following the overwhelming response from eligible taxpayers, the Tax Amnesty has now been extended to 30th June 2023.

4. Which taxes qualify under the Tax Amnesty?

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

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. make an online application (refer to the Tax Amnesty Guide)
 - b. submit all outstanding returns; and
 - c. make payment towards outstanding liabilities.

- ii. If you are not yet registered for tax:
 - a. register for applicable tax 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 (Refer to the Tax Amnesty Guides).

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.

Further, amended returns for periods before December, 2019 you may submit the returns manually at the nearest ZRA office.

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 or use the following e-payment platforms:

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

14. How can I benefit from the Amnesty?

To get the full benefits of the amnesty taxpayers with outstanding principal amounts are required to make a payment towards principal liabilities. Where principal liabilities have not been fully settled, taxpayers must apply for a Time to Pay Agreement (TPA) **within two (2) weeks** of the partial payment.

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 visit your nearest ZRA tax office for assistance or email amnesty@zra.org.zm. You may also contact the Head – Debt Recovery Unit via email: AmnestyDRU@zra.org.zm.
- (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 cleared by the Investigations Department, have withdrawn their objections or discontinued their cases in the courts of law/Tax Appeals Tribunal will be considered for the Tax 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, email_ammesty@zra.org.zm or call the 4111.

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3	Mansa	+260 211 381 707	+260 960 09 1707	+260 971 28 1707
4	Mansa	+26021 1 381 710	+26096009 1710	+260971 28 1710
5	Chipata	+260211 381917	+260 960 09 1917	+260971 28 1917
6	Lusaka	+260 211 382140	+260 960 09 2140	+260 971 28 2140
7	Lusaka	+260 211 382170	+260960092170	+260971 282170
8	Lusaka	+260211 382176	+260960092176	+260971 282176
9	Lusaka	+260 211 382196	+260 96009 2196	+260971 282196
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	+260211 384124	+260 960 09 4124	+260 971 28 4124
14	Ndola	+26021 1 384173	+260 960 09 4173	+260 971 284173
15	Ki twe	+260 211 384605	+260 960 09 4605	+260 971 28 4605
16	Kitwe	+260211 384616	+260 960 094616	+260971 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 094931	+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	+260971 28 1601

