



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

# THE TAX AMNESTY GUIDE

Updated version April 2023

# **Vision**

*“A model of excellence in revenue administration and trade facilitation.”*

# **Mission Statement**

*“To optimise and sustain revenue collection and administration for a prosperous Zambia.”*

1.

## **FOREWORD BY COMMISSIONER GENERAL**

I am pleased to present an overview of the Tax Amnesty Guide. This overview gives a guide on the scope of the amnesty, taxpayers who qualify for the amnesty and the terms and conditions therein. The details on the following pages prescribe the procedure to be followed by taxpayers who wish to participate in the Tax Amnesty.

The Tax Amnesty is a measure aimed at mitigating the impacts of the COVID-19 pandemic, which presented a health and economic burden across the globe. The resulting disruption in cash flows for businesses has impacted their ability to meet tax obligations. To provide relief to taxpayers, the Zambian Government has outlined several tax policy relief measures through the Minister of Finance and National Planning, including waiving penalties and interest on tax declarations and liabilities.

Under such conditions, the tax amnesty provides an avenue for the Authority to enhance voluntary compliance, reduce the debt stock, and thereby enhance revenue collection. An opportunity for taxpayers to pay principal taxes in exchange for relief from paying penalties and interest. It is expected that the amnesty would increase the tax base and boost tax revenues. Therefore, I encourage all Taxpayers to participate in this amnesty to take advantage of the relief measures offered to reduce the additional tax burden due to penalties and interests and provide a fresh start.

The purpose of this document is to provide general guidance, and it does not replace or amend the law. Further, the guidance is not exhaustive and does not, therefore, affect any taxpayer's right of appeal on any point concerning their liability to tax, nor does it preclude any discretionary treatment which may be allowed under the various Tax Acts that govern tax administration in Zambia.

Kindly visit the ZRA website ([www.zra.org.zm](http://www.zra.org.zm)), which includes all the information in this document.



**Dingani Banda**

**COMMISSIONER-GENERAL**



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# 1 Scope of 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.

Division	Tax type	Exclusions
Direct Taxes	<ol style="list-style-type: none"><li>1. Income tax</li><li>2. PAYE</li><li>3. Rental income tax</li><li>4. Mineral royalty</li><li>5. Base tax</li><li>6. Turnover tax</li><li>7. Withholding tax</li><li>8. Property transfer tax</li><li>9. Presumptive tax on gaming and betting</li><li>10. Presumptive tax on motor vehicles</li><li>11. Skills development levy</li></ol>	Penalties, fees and interest arising from Investigations/judicial decisions, and penalties that are not waivable
Indirect Taxes	<ol style="list-style-type: none"><li>1. Value Added Tax</li><li>2. Tourism levy</li><li>3. Insurance premium levy</li><li>4. Local excise</li></ol>	Penalties, fees and interest arising from Investigations/judicial decisions, and penalties that are not waivable

## 2 General Guidelines

### 2.1 Eligibility

All registered who meet the following Tax Amnesty's terms and conditions.

### 2.2 Terms and Conditions

- i. taxpayers must make application on Tax Online II;
- ii. applicants must update their demographic details;
- iii. taxpayers should be up to date with all returns. Where there are missing returns, the taxpayer should be given **Ten (10) working days** to be up to date before the Officer considers rejecting the application. Where an application for Amnesty is rejected, the taxpayer may resubmit a new application;
- iv. taxpayers should have submitted complete returns.
- v. 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;**

- vi. where a taxpayer has no outstanding principal liabilities but has due penalties or interest, the taxpayer should still apply for a waiver of penalties and interest;
- vii. where a taxpayer has an existing TPA, only the balance of the penalties and interest at the time of waiver request shall be considered and written off;
- viii. failure to honour the TPA terms may result in the Amnesty revocation on the DRU recommendation;
- ix. all penalties, interest, and fines previously paid do not qualify for a waiver and are not subject to a refund;
- x. the Amnesty will take a tax-type approach whereby taxpayers are granted a complete waiver of penalties and interest for the tax period where they meet Amnesty conditions;
- xi. all applications made during the Amnesty period will qualify for consideration, notwithstanding the expiration of the Amnesty period, provided that the taxpayer shall pay the outstanding liabilities within **six (6) months** after the end of the Amnesty; and
- xii. in a situation where DRU has taken enforcement action against a taxpayer, and the taxpayer has applied for Amnesty, the taxpayer will qualify for Amnesty if they pay the total amount or make good of the previous agreement with DRU; and All taxpayers cleared by the Investigations Department, have withdrawn their objections or discontinued their cases in the courts of law/Tax Appeals Tribunal.

### 3 How to Apply

#### 3.1 Existing Accounts

**Step 1.** Access the ZRA website [www.zra.org.zm](http://www.zra.org.zm) and e-services portal

<https://portal.zra.org.zm/login>

**Step 2.** Login using e-services credentials

**Step 3.** Update Demographic information through a pop-up window

**Step 4.** On the taxpayer profile, access the link “Tax Amnesty Application.”

**Step 5.** Complete application

**Step 6.** Receive acknowledgement

#### 3.2 New Accounts

**Step 1.** Access the ZRA website [www.zra.org.zm](http://www.zra.org.zm) and e-services portal

<https://portal.zra.org.zm/login>

**Step 2.** Register for TPIN and relevant tax-type

**Step 3.** Login using e-services credentials

**Step 4.** Update Demographic information through a pop-up window

**Step 5.** On the taxpayer profile, access the link “Tax Amnesty Application.”

**Step 6.** Complete application

**Step 7.** Receive acknowledgement

## 4 Appeals

A taxpayer dissatisfied with the outcome of the application may appeal to the Tax Appeals Office using the following email address: [AmnestyTAO@zra.org.zm](mailto:AmnestyTAO@zra.org.zm). Physical applications should be sent to Assistant Director, Tax Appeals Office at ZRA Head office.

## **5 Relief to be given**

A taxpayer may be granted a waiver of the following, provided they are outstanding at the time of application and charged before 1<sup>st</sup> October 2022.

- i. Late registration penalties
- ii. Late return filing penalties
- iii. Late payment penalties
- iv. Late payment interest
- v. Penalties arising from an audit

## **6 How to submit returns**

Returns should be submitted through various electronic return filing platforms mentioned below:

1. TaxOnPhone – available for Turnover Tax Return only
2. TaxOnAPP – Available for Turnover Tax only
3. TaxOnline- All Tax types

Taxpayers will receive acknowledgement for submitted returns.

## **7 How to pay (Includes TPA)**

Payments can be made at the nearest ZRA cash offices through Mobile Money or authorised participating commercial banks.

## **8 Waiver Mechanism**

The waiver will be granted upon payment of the principal amount based on the below- mentioned ratio. The waiver ratio for Amnesty will be tied to the time of payment after application for a waiver as follows:

- i. payments received from 1st October to 31st December 2022 will enjoy a 1:4 waiver ratio, whereby a taxpayer pays 25% of the principal and gets 100% waiver of penalties and interest;
- ii. payments received from 1st January to 31st March 2023 will enjoy a 1:2 waiver ratio, whereby a taxpayer pays 50% of the principal and gets 100% waiver of penalties and interest. The same ratio will apply during the extension period up to 30th June 2023;
- iii. payments received after 30th June 2023 will be subject to a 1:1 waiver ratio, whereby a taxpayer pays 100% of the principal and gets 100% waiver of penalties and interest.

## 9 Treatment of Penalties and Interests under Amnesty

### Treatment of Penalties and Interests under Amnesty

<b>Type</b>	<b>Treatment</b>
All voluntary disclosures	No penalties will be charged to the extent of the disclosure. However, Principal Liabilities arising from voluntary disclosure may be paid for upfront or by TPA.
Nil-filers	All penalties will be waived subject to amnesty conditions.
Late Registration	The EDR will not be backdated, but the taxpayer will be required to declare back taxes voluntarily, and no late registration penalties will be charged.
Taxpayers with credits/refunds	Where a taxpayer has unpaid refunds in addition to pending principal, penalties and interests, the taxpayer will have to pay the principal net of due refunds, and penalties will be waived subject to amnesty conditions.
Taxpayers with no outstanding liabilities but has unpaid refunds	All penalties will be waived subject to amnesty conditions

## 10 Support and Customer Care

For further information, visit our website ([www.zra.org.zm](http://www.zra.org.zm)) and pages on Facebook and LinkedIn. You may also contact our Call Centre on 4111 or [amnesty@zra.org.zm](mailto:amnesty@zra.org.zm) and the following Hotlines;

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

### Disclaimer

The decision to grant Amnesty is at the sole discretion of the Commissioner General.

