



Therefore, Holders of Large -scale mining license, Large -scale gemstone license, Small-scale mining license, Small-scale gemstone license, Artisan's mining right and Mineral trading permit are liable to mineral royalty on minerals produced under their respective licenses and have to register for Mineral Royalty.

#### 4.6 RENTAL INCOME TAX

Rental Income is a payment in any form made for the use or occupation of any real property such as unfurnished and furnished apartments, boarding houses, commercial buildings, bare land such as car park facilities or farm, water bodies and boat houses, farm, shop or office building among others. Any person in receipt of rental income is required to register for rental income tax.

#### 4.7 VALUE ADDED TAX

Businesses are required by law to register for Value Added Tax (VAT) if they deal in taxable goods and services and their taxable turnover exceeds the Statutory registration threshold of K800, 000.00 per annum. However, a Supplier whose standard rated goods and services is below the Statutory threshold for VAT registration may apply for Voluntary VAT registration. The following are the mandatory attachments for Statutory and Voluntary VAT registration:

##### i. Statutory VAT registration:-

- Proof of fixed place of business or abode such as a utility bill;
- Description of the Taxpayer's business activities
- Particulars of ownership of any other business in which the supplier is involved;

##### ii. Voluntary VAT registration:-

- a) Proof of fixed place of business or abode such as a utility bill
- b) Sketch map of the Supplier's business location with proof of ownership or tenancy of the premises
- c) Latest bank statements covering a period of three months
- d) Business plan
- e) Latest financial statements and/or projected cash flow;
- f) Provide a Certificate of Incorporation or Registration of the business

A supplier registered under Voluntary VAT registration shall renew the registration every twelve (12) months by notifying the Commissioner General in writing, thirty (30) days before the expiry of the twelve-month period of the intention to renew the registration. The supplier must be compliant in all tax types. A supplier who fails to notify the Commissioner General of his intention to renew the registration as required shall be de-registered and any liability shall immediately become payable.

A taxpayer that is already registered for a TPIN and a Tax type but requires registration of an additional tax type such as tourism levy or insurance premium levy, should amend the original registration by adding a tax type online through the profile. Relevant supporting document must be attached.

For all the above tax registrations, it is also possible for ZRA to enforce registration by conducting a ZRA initiated registration. This would occur in circumstances where the Taxpayer did not willingly initiate the registration.

Taxpayers must ensure to observe all post registration requirements indicated on the registration Notices/Certificates issued upon registration for a Tax type to avoid penalties.

Take advantage of the e-services available by registering for e-services.

## Registration Process

**For more information contact:**

**Call Centre: 4111**  
**Email: [advice@zra.org.zm](mailto:advice@zra.org.zm)**  
**Website: [www.zra.org.zm](http://www.zra.org.zm)**



## 1.0 Introduction

The Law requires every person carrying on business activities or an intending trader to register for taxes. This leaflet explains how to register for a Taxpayer Identification Number (TPIN) and for various taxes using online and manual processes.

## 2.0 Taxpayer Identification Number (TPIN)

A TPIN is a unique ten-digit computer generated number allocated to a taxpayer upon registration with the Zambia Revenue Authority (ZRA) or with the Patents and Companies Registration Agency (PACRA). It is a pre-requisite for any transaction with ZRA and it is a requirement for one to register for any tax type such as Value Added Tax (VAT), Corporate Income Tax (CIT), Pay As You Earn (PAYE) or any other tax type.

Registration of a TPIN is also a mandatory requirement for one to transact with some organizations in Zambia. For instance, a TPIN is a pre-requisite for one to open a bank account, transact with the ZESCO, transfer of property, etc. Companies and business names that apply for registration at PACRA, will have their TPINs automatically generated through the interface between ZRA and PACRA.

The required documents to be attached to the registration form are as follows:

## 3.0 REGISTRATION REQUIREMENTS FOR VARIOUS TAX TYPES

### 3.1 TPIN Registration

Limited company registered under the companies Act

#### Attach copies of:

- Certificate of incorporation
- Certificate of share capital
- Statement of Particulars-approved by the Registrar (Company Form III)
- Articles of Association (optional but recommended)

### 3.1.1 Foreign company registered under the Companies Act

#### Attach copies of:

- Certificate of registration
- Statement of Particulars-approved by the Registrar (Company Form 38)
- Articles of Association or any other instrument relating to the foreign company such as a memorandum
- Sketch map of physical address

### 3.1.2 Partnership Firm registered under the Business Names Act

#### Attach copies of:

- Certificate of Registration
- Statement of Particulars - approved by the Registrar (BN Form III)
- Sketch map of physical address

**Note:** To register a partnership, the partners need to have individual TPINs.

### 3.1.3 Sole proprietors registered under the Business Names Act

#### Attach copies of:

- NRC or Passport
- Statement of Particulars-approved by the Registrar (BN Form III)
- Certificate of Business Registration
- Sketch map of physical address

### 3.1.4 Individuals (without registration under any Act)

#### Attach copies of:

- National Registration Card (NRC)
- Sketch map of physical address

### 3.1.5 Firms registered under the Co-operative Societies Act

#### Attach copies of:

- Certificate of Registration
- Any instrument relating to the Co-operative
- Sketch map of physical address

### 3.1.6 NGO, Club, Association, Ministry body, etc

#### Attach copies of:

- Certificate of Registration or Certificate of Exemption from Registrar of Societies.
- Constitution.
- Sketch map of physical address

### 3.1.7 GRZ Ministries / institutions, foreign Government and agency

#### Attach copies of:

- Documentary evidence to show legal existence in Zambia
- Sketch map of physical address

## 4.0. TAXTYPE REGISTRATION

### 4.1 INCOME TAX

Taxpayers whose turnover is above K800, 000.00 will register for Income Tax and this is applicable to both individuals and Limited Companies.

NOTE: Partnerships, mining operating entities (excluding Artisanal and small-scale mining), banking, insurance and Consultancy businesses will fall under Income Tax regardless of their turnover threshold.

Partnerships will register for Income Tax to facilitate for the receipt of Partnership Annual Returns at the end of the charge year. Partners will register for Income Tax separately as they will be taxed according to their profit-sharing ratios.

### 4.2 TURNOVER TAX

Turnover Tax (TOT) is a tax that is charged on gross sales/turnover (i.e. earnings, income, revenue, takings, yield and proceeds). Therefore, a person/corporation conducting any business with annual sales/turnover of K800, 000.00 or less is supposed to register for turnover tax.

### 4.3 PAY AS YOU EARN

This will apply to individuals, companies, partnerships, etc. who have employees or any entity that intends to employ. Registration of PAYE does not take into consideration the emoluments employees receive.

Locally recruited staff (employees) of Foreign Missions and International Organisations which are exempt under the Diplomatic Immunities and Privileges Act are supposed to register for PAYE individually and the tax is collected directly from the employee. Such an arrangement is known as Direct Payment (DP)

### 4.4 WITHHOLDING TAX

Any person whose business earnings are subject to withholding tax and it is not the final tax such as commissions, interest earned by companies, royalties earned by residents, etc. will be required to register for withholding tax.

### 4.5 MINERAL ROYALTY

Mineral Royalty is a payment received as consideration for the extraction of minerals in the Republic of Zambia.