

## Can certificates not used be applied in a different period?

1. Certificate can only be used in the period specified in the month of generation.
2. Certificates not used for any reason can only be credited to the respective period by an Auditor through an Audit Assessment process.

## Cancellation of WVAT certificates

The Withholding VAT Agent can request for cancellation of certificates for various reasons such as duplicated certificates, wrong or incorrect certificate details e.g. incorrect amounts, TPIN, invoice number etc. If the certificate is already utilised by the supplier at the time the cancellation is approved, the suppliers account will be debited and notice issued to the supplier via email. If the certificate has not yet been utilised by the supplier at the time when the cancellation is approved, the supplier cannot claim/utilize the certificate.

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)**



**Withholding  
Value Added Tax  
(WVAT)**

## Withholding Value Added Tax (WVAT)

The Commissioner-General of the Zambia Revenue Authority may appoint a person resident in the Republic as a tax agent to withhold Value Added Tax (VAT) on payments made to a taxable supplier of goods and services. The Withholding VAT (WVAT) mechanism was introduced on 1<sup>st</sup> January 2017.

## Obligations of Withholding Value Added Tax Agents

- Make declarations (returns) on the invoices on which VAT has been withheld and make full payment on or by the 16<sup>th</sup> day of the month following the end of the tax period.
- Generate WVAT certificates on TaxOnline.
- Generate WVAT certificates on time to allow suppliers to claim by the due date.

**Note:** *Withholding VAT Agents are not*

*restricted to filing one declaration per tax period but can make as many declarations as necessary for the tax period.*

## Obligations of Suppliers from whom Value Added Tax is Withheld

- Update the email address on their taxpayer profile on TaxOnline to which the Withholding VAT certificates can be sent.
- Allocate the generated certificates to the return before they file the return to enable them successfully claim.
- Submit VAT returns on or by the 18<sup>th</sup> following the end of a tax period.
- Declare all sales in the respective VAT schedules even if the Agent has not paid for the VAT withheld.

## Accounting for WVAT

Suppliers should use the WVAT Schedule (Schedule 16) to capture details of the withheld VAT certificates issued to them for each invoice where the VAT was withheld.

## How will the supplier get the certificate?

Once the Withholding VAT Agent makes a declaration, the system will issue a WVAT certificate which has a unique certificate number for each invoice on the declaration. The certificate will be emailed to the Supplier or the Supplier can obtain the details of the certificate under a function called VAT WHT Certificate details on the taxpayer profile on the ZRA portal.

