

## INDIRECT TAXES AND EXCISE

Under Indirect Taxes and Excise, the following are the taxes and excise and their respective return filing and tax payments due dates:

### Value Added Tax (VAT)

Under VAT, a person or company is expected to submit a VAT return and make payment as per the return liability. Whether registered under Statutory or Voluntary registration, the returns for each tax period together with any tax payable are to be submitted to Zambia Revenue Authority. If there is no business in that particular month or period, a nil return should be submitted without fail by the due date.

A person or company registered for VAT, is still required to continue submitting Income Tax returns for that charge year. It should be noted that VAT and Income Tax are two different tax types and therefore a person or business registered under both regimes is required to submit returns relating to each respective tax type.

The following are the due dates:

Tax Type	Return Due Date	Payment Due Date
Value Added Tax (VAT)	18 <sup>th</sup> day of the subsequent month	18 <sup>th</sup> day of the subsequent month
VAT for Oil Marketing Companies		
Accounting Period		
- 1 <sup>st</sup> to 10 <sup>th</sup>		
- 11 <sup>th</sup> to 20 <sup>th</sup>	15 <sup>th</sup> day of the month	15 <sup>th</sup> day of the month
- 21 <sup>st</sup> to 30 <sup>th</sup>	25 <sup>th</sup> day of the month	25 <sup>th</sup> day of the month
	5 <sup>th</sup> day of the subsequent month	5 <sup>th</sup> day of the subsequent month
Withholding Value Added Tax (WVAT)	16 <sup>th</sup> day of the subsequent month	16 <sup>th</sup> day of subsequent month

### Tourism Levy

Accommodation establishments and organisations offering conference facilities are required to register for Tourism Levy and submit returns and make payments. The following are the due dates:

Tax Type	Return Due Date	Payment Due Date
Tourism Levy	14 <sup>th</sup> day of the subsequent month	14 <sup>th</sup> day of the subsequent month

### Insurance Premium Levy

Insurers, Insurance Agents or Brokers registered for Insurance Premium Levy are required to submit returns and make payments as per return liability to the Zambia Revenue Authority (ZRA). The following are the due dates:

Tax Type	Return Due Date	Payment Due Date
Insurance Premium Levy	18 <sup>th</sup> day of the subsequent month	18 <sup>th</sup> day of the subsequent month

### Local Excise Duty

Businesses registered for Local Excise Duty are required to submit returns detailing the manufacturing activity / sales and make payment. The following are the due dates:

Tax Type	Return Due Date	Payment Due Date
Local Excise Duty	15 <sup>th</sup> day of the subsequent month	15 <sup>th</sup> day of the subsequent month

For **Oil Marketing Companies (OMC)**, the due dates for return submission and payments are as indicated in the table below:

Uplift Period	Return Due Date	Payment due date
1 <sup>st</sup> – 10 <sup>th</sup>	15 <sup>th</sup> of the month	15 <sup>th</sup> of the month
11 <sup>th</sup> – 20 <sup>th</sup>	25 <sup>th</sup> of the month	25 <sup>th</sup> of the month
21 <sup>st</sup> – Last day of the month	5 <sup>th</sup> of the following month	5 <sup>th</sup> of the following month

### Modes of Payments

Taxpayers are advised to use mobile money or online tax payment solutions. Alternatively, taxpayers can make payments at any ZRA cash office.

Note: Late payment of tax attracts penalties and interest, so please ensure that you pay your taxes on time and report taxes on the returns correctly.

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)

**POST  
REGISTRATION  
- RETURN FILING  
AND  
PAYMENTS**



## INTRODUCTION

After registration, a taxpayer is required to submit returns and pay taxes due for the tax types that are registered for such as: Income Tax, Pay As You Earn, Value Added Tax, Turnover Tax, Rental Tax, Insurance Premium Levy, Local Excise Duty, Tourism Levy, Presumptive Taxes, Mineral Royalty, Base tax, Withholding Taxes, Skills Development Levy, and Property Transfer Tax.

## RETURN FILING AND PAYMENT

A return is a declaration of business transactions made in a particular period. Returns have different due dates depending on the tax type. All returns submitted must be paid for as per the return liability.

## INCOME TAXES

The following are the income taxes and their respective return filing and tax payments due dates:

### Income Tax

Taxpayers whose annual turnover is above K800,000.00 are required to register for Income Tax. Also, taxpayers in Partnerships, Consultancy or Mining (excluding artisanal and small-scale mining), are required to register for Income Tax, irrespective of the turnover. The following are the due dates:

Tax Type	Return Due Date	Payment Due Date
Income Tax - Provisional	31 <sup>st</sup> March	1 <sup>st</sup> Quarter – 10 <sup>th</sup> April
		2 <sup>nd</sup> Quarter – 10 <sup>th</sup> July
		3 <sup>rd</sup> Quarter – 10 <sup>th</sup> October
		4 <sup>th</sup> Quarter – 10 <sup>th</sup> January
Income Tax - Final	21 <sup>st</sup> June of the subsequent year	21 <sup>st</sup> June of the subsequent year for the balance of tax

In a case where a person registers for income tax after the due date, the provisional return and payment of tax shall be due within 90 days from the date of registration.

### Turnover Tax (TOT)

Taxpayers whose annual turnover does not exceed K800,000.00 are required to register for TOT except for Partnerships, banks, insurance companies, consultancy and

Mining (excluding Artisanal and small-scale mining). The following are the due dates:

Tax Type	Return Due Date	Payment Due Date
Turnover Tax	14 <sup>th</sup> day of the subsequent month	14 <sup>th</sup> day of the subsequent month

### Pay As You Earn (PAYE)

PAYE is a method of deducting tax from employee's emoluments in proportion to what they earn. The following are the due dates for submitting the returns and making payments:

Tax Type	Return Due Date	Payment Due Date
Pay As You Earn (PAYE)	10 <sup>th</sup> day of the subsequent month	10 <sup>th</sup> day of the subsequent month

Note: Employers with employees who earn below taxable threshold still need to register and submit PAYE returns.

### Withholding Tax (WHT)

Withholding Tax is not a tax but a means of collecting tax. Withholding tax is paid on management or consultancy fees, interest, royalties, rent (by an approved withholding tax on rent Tax Agent), commissions, dividends, public entertainment fees, winnings from gaming, lotteries and betting other than winnings and other types of payments not mentioned here.

The following are the due dates:

Tax Type	Return Due Date	Payment Due Date
Withholding Tax	14 <sup>th</sup> day of the subsequent month	14 <sup>th</sup> day of the subsequent month

### Rental Income Tax

Taxpayers in receipt of 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 are liable to rental income tax.

The following are the due dates:

Tax Type	Return Due Date	Payment Due Date
Rental Income Tax	14 <sup>th</sup> day of the subsequent month	14 <sup>th</sup> day of the subsequent month

## PRESUMPTIVE TAXES

Presumptive taxation involves the use of indirect means to ascertain tax liability, which differ from the usual rules based on the taxpayer's accounts.

The following are the taxes and their respective return filing and tax payments due dates

### Presumptive Tax – Passenger Transport

Under presumptive tax on passenger transport returns should be submitted electronically by the public passenger transporters. The following are the due dates:

Tax Type	Return Due Date	Payment Due Date
Presumptive Tax – Passenger transport	1 <sup>st</sup> day of every quarter	1 <sup>st</sup> day of every quarter

Note: If the buses used for the business are not operational, the business must inform the Authority.

Presumptive Tax – Gaming & Betting

The following are the due dates for submission of returns and making payments:

Tax Type	Return Due Date	Payment Due Date
Presumptive Tax – Gaming & Betting	14 <sup>th</sup> day of the subsequent month	14 <sup>th</sup> day of the subsequent month

### Presumptive Tax – Artisanal and Small-Scale Mining

Under presumptive tax on Artisanal and Small-Scale Mining, returns should be submitted electronically by the Artisanal and Small-scale miners. The following are the due dates:

Tax Type	Return Due Date	Payment Due Date
Presumptive Tax – Artisanal & Small - Scale Mining	14 <sup>th</sup> day of the subsequent month	14 <sup>th</sup> day of the subsequent month

### Base Tax

No returns are required to be completed because this is estimated tax by the Commissioner-General as prescribed by the Income Tax Act. The following are the due dates:

Tax Type	Return Due Date	Payment Due Date
Base Tax	Not required	21 <sup>st</sup> June of the subsequent year