

Tax Type	Return Due Date	Payment Due Date
Tourism Levy	14 th day of the subsequent month	14 th 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	14 th day of the subsequent month	14 th 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 payments. The following are the due dates:

Tax Type Return	Due Date	Payment Due Date
Local Excise Duty	15 th day of the subsequent month	15 th 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 st – 10 th	15 th of the month	15 th of the month
11 th – 20 th	25 th of the month	25 th of the month
1 st – Last day of the month	5 th of the following month	5 th of the following month

PRESUMPTIVE TAXES

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

The following are the taxes and their respective return filing and tax payment 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 st day of every quarter	1 st 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 the submission of returns and making payments:

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

Base Tax

No returns are required to be completed because this is an 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 st June of the subsequent year

Modes of Payments

Taxpayers are advised to use mobile money or online payment solutions.

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

Website: 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 it registered for such as Income Tax, Pay As You Earn, Value Added Tax, Turnover Tax, Rental Tax, Insurance Premium Levy, Local Excise Duty and Tourism Levy.

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 liability on the return.

INCOME TAXES

The following are the income tax types and their respective return filing and payment due dates:

Income Tax

Income Tax is registered by taxpayers whose turnover per annum is more than K5,000,000.00 and all the taxpayers in Partnerships, Mining, consultancy regardless of the turnover. The following are the due dates:

Tax Type	Return Due Date	Payment Due Date
Income Tax - Provisional	31 st March	1 st Quarter – 10 th April 2 nd Quarter – 10 th July 3 rd Quarter – 10 th October 4 th Quarter – 10 th January
Income Tax - Final	21 st June of the subsequent year	21 st 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 shall be due within 90 days of that registration.

Turnover Tax (TOT)

TOT is registered for by taxpayers whose turnover per annum does not exceed K5,000,000.00 except for Partnerships, Banks, Mining (excluding artisanal mining), insurance companies and management and consultancy businesses. The following are the due dates:

Tax Type	Return Due Date	Payment Due Date
Turnover Tax	14 th day of the subsequent month	14 th day of the subsequent month

Pay As You Earn (PAYE)

PAYE is a method of deducting tax from employees’ 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 th day of the subsequent month	10 th day of the subsequent month

Note: Employers with employees who earn below the taxable threshold still need to register for PAYE 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 consultant fees, interest, royalties, commissions, public entertainment fees, winnings from gaming, lotteries and betting other than winnings and other types of payments not mentioned.

NOTE: Withholding on rent may apply only if the Commissioner General has granted approval for withholding tax on rent following a successful application by the respective taxpayer. Otherwise rental Income is accounted for under rental tax by the landlord.

The following are the due dates:

Tax TypeReturn	Due Date	Payment Due Date
Withholding Tax	14 th day of the subsequent month	14 th 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 dwelling houses, unfurnished and furnished apartments, boarding houses, commercial buildings, bare land such as car park facilities or farms, 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 TypeReturn	Due Date	Payment Due Date
Rental Income Tax	14 th day of the subsequent month	14 th day of the subsequent month

INDIRECT TAXES AND EXCISE

Under Indirect Taxes and Excise, the following are the tax types and their respective return filing and payment due dates:

Value Added Tax (VAT)

Under VAT, a person or business is expected to submit a VAT return and make payment as per liability on the return. 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 business registered for VAT is still required to continue submitting Income Tax returns (Turnover Tax Return for those registered for Voluntary VAT) for that charge year. It should be noted that VAT, Income Tax and Turnover tax are different tax types; therefore, a person or business registered under both regimes must 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)	18th day of the subsequent month	18th day of the subsequent month
VAT for Oil Marketing Companies		
Accounting Period		
- 1st to 10th	15th day of the month	15th day of the month
- 11th to 20th	25th day of the month	25th day of the month
- 21st to 30th	5th day of the subsequent month	5th day of the subsequent month
Withholding Value Added Tax (WVAT)	16th day of the subsequent month	16th day of the subsequent month

Tourism Levy

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