

property if the person or partnership transferring the property produces a valid tax clearance certificate;

Or

(b) the ownership of a motor vehicle shall register the motor vehicle if the person applying for ownership of a motor vehicle produces a valid tax clearance certificate.

A person, institution or authority empowered to issue—

(a) a trading licence under any written law shall issue the trading licence to an applicant if the applicant produces a tax clearance certificate; or

(b) an exploration licence, mining licence, mineral processing licence, gold panning certificate, mineral trading permit, mineral import permit or mineral export permit under the Mines and Minerals Development Act, 2015, shall issue the licence, certificate or permit to the applicant if the applicant produces a tax clearance certificate.

Validity of an E-TCC:

A general E-TCC is valid for a period of one year. However, should a taxpayer become non-compliant during the course of the year by failure to submit returns and make payments on time, the tax clearance certificate will be cancelled or suspended.

b) For other E-TCCs the validity period may be prescribed by Commissioner General.

Note: In the event that ZRA discovers that the taxpayer did not register for the correct taxes during the course of the year, the tax clearance certificate will be suspended or cancelled due to non-compliance.

How can one tell if someone is in possession of a valid-TCC?

The tax clearance certificate has on the top right corner a Quick Response (QR) code that the person demanding for the certificate can use to check validity by scanning the QRcode.

Expected features after scanning a valid QR code;

- Correct TPIN of the registered taxpayer

- Correct name of the registered taxpayer
- Status of the E-TCC (active, expired, suspended or cancelled)
- Reference number
- Certificate number
- Certificate type
- Date of issue
- Date of expiry

Are there any exemptions from the requirement to provide a Tax Clearance Certificate?

Yes.

Where goods or services of a value not exceeding K200.00 per transaction are supplied by a person or partnership, no tax clearance certificate shall be required.

b) Where agricultural products of a value not exceeding K10, 000.00 per transaction are supplied by a person or partnership, no tax clearance certificate shall be required. (Agricultural products include cereal, livestock, fruits, vegetables, fish, etc.)

c) A student

d) From an applicant who is not carrying on business relating to that person, institution or authority.

The Minister may, by statutory instrument, exempt a member regulated by a person, institution or authority

Should a person making a personal importation and exportation apply for an E-TCC even when they are not in business?

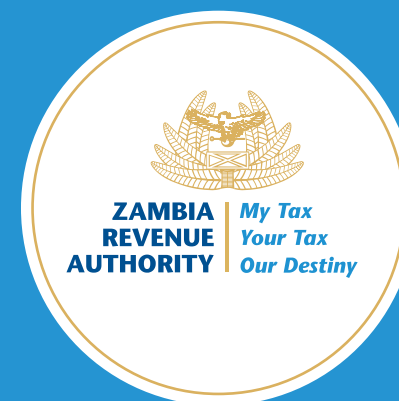
Yes. This is for purposes of obtaining relief on Advance Income Tax. It is a requirement for an importer and exporter to have a valid E-TCC and a TPIN at the time of importation or exportation in order to benefit from this relief.

For more information contact:

Call Centre: 4111

Email: advice@zra.org.zm

Website: www.zra.org.zm



TAX CLEARANCE CERTIFICATE

What is an Electronic Tax Clearance Certificate (E-TCC)?

This is a certificate issued by the Commissioner General, valid for such period as may be specified. The person or partnership to whom or to which it is issued should have fulfilled all obligations imposed upon them, by the income tax act and by any other act for which the Commissioner General is responsible.

Types of E-TCCs issued by Zambia Revenue Authority (ZRA)

- General E-TCC
- Property transfer tax clearance certificate
- Presumptive tax clearance certificate
- Motor vehicle change of ownership

Cases where the requirement for a general E-TCC is mandatory

- Any person or partnership trading as a supplier of goods or services.
- Any person applying for change of ownership of a motor vehicle.
- Any person seeking to register a motor vehicle
- Any person applying for Advance Income Tax (AIT) waiver on importation and exportation of goods, and remittance of funds equivalent to or above \$2000 through a commercial bank.
- Any person obtaining any license or permit issued by a government ministry, department or agency
- Any person, institution or authority empowered under any written law to regulate that person, institution or authority's members shall register or renew membership or issue a licence, practicing certificate, permit or similar document upon producing a valid E-TCC by its members.
- Any person changing ownership for shares intellectual property, land & building and mining rights.
- Any person seeking to acquire a carrier's license
- Any person seeking to acquire a trading license, mining license, mineral processing license or gold panning certificate.

Under what circumstances should an E-TCC be issued?

The e-TCC shall be issued where the applicant meets the following.

- On time registration of a TPIN or/and relevant taxes
- On time correct declaration and filing of returns
- On time payment of correct taxes

Under what circumstances can E-TCC be suspended, cancelled or not issued?

The e-TCC shall be suspended, cancelled or not issued where there is.

- Failure to submit correct returns on time
- Failure to make correct payments on time
- Failure to make correct declarations
- Failure to register for correct tax types on time

Note: The Commissioner General may by notice in writing cancel or suspend an E-TCC and the cancellation or suspension shall have effect from the date of service of the notice on the holder of the E-TCC.

Step 3 : Log in to your account using your TPIN and password

Step 4 : Go to Compliance

Step 5 : Select Tax Clearance Certificate

Step 6 : Click on Apply

How does one apply for a general E-TCC?

A taxpayer can apply for a general-TCC through the Zambia Revenue Authority (ZRA) web portal. However, in order to apply for an E-TCC, the taxpayer needs to be registered for a Taxpayer Identification Number (TPIN) and or appropriate tax types.

To apply for a general E-TCC, follow the steps below.

Step 1: Go to the ZRA Home page www.zra.org.zm, ensure that you use Chrome, Edge or Firefox as your browser.

Step 2: Select taxpayer portal

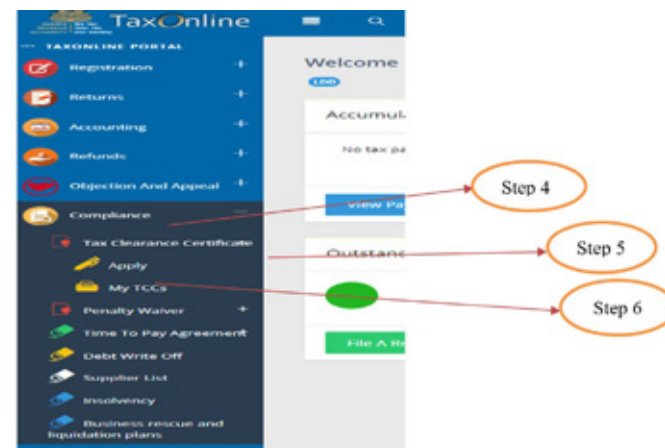
Step 3: Log in to your account using your TPIN and password

Step 4: Click on Compliance

Step 5: Select Tax Clearance Certificate

Step 6: Click on Apply

Step 7: The TCC Will be available for download



Note: For tax accounts that have no liabilities and or missing returns on them, upon application, a general E-TCC is issued automatically. If for some reason the tax account has liabilities and or missing returns, a general E-TCC will not be issued. Taxpayers are expected to be compliant with on time return filing and tax payments.

For any other E-TCCs, the process is different as the taxpayer will be required to complete other prescribed forms and attach required supporting documents.

Are institutions or business houses required to demand for a valid E-TCC?

Yes. No individual, partnership, institution, organization, or association shall engage in transactions with a supplier of goods or services unless the supplier presents a valid tax clearance certificate. However, the Minister may, through regulations, establish a threshold below which goods or services may be supplied by a person or partnership without the need for a tax clearance certificate.

The registering institution empowered by any written law to register in the case of.

(a) a transfer of property shall register the transfer of