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Home (<https://www.zra.org.zm/>) > Payment Due Dates



Payment Due Dates

Self-Assessed Tax

Under Section 46, the taxpayer is required to submit an Income Tax return and pay the balance of tax due, if any, by 21st June each year.

Assessed Tax

Assessed tax arises where the Inspector of Taxes has raised assessments under Section 63 and 64 (a) and (b) is due and payable 30 days after the issue of the assessment, while the tax on the assessment raised under Section 64(c) is payable on demand.

Hi, ask me anything
about tax!



Provisional Tax

Provisional tax as calculated on any return of provisional income under Section 46 (a) is payable in four equal instalments as follows:

- ♦ 1st instalment is due on 31st March and payable on or before 10th April.
- ♦ 2nd instalment is due on 30th June and payable on or before 10th July.
- ♦ 3rd instalment is due on 30th September and payable on or before 10th October
- ♦ 4th instalment is due on 31st December and payable on or before 10th January

PAYE

All employers are required under Section 71 of the Income Tax Act and PAYE regulations, to deduct tax from payments of emoluments made to their employees.

The PAYE tax deducted must be remitted by employers to Zambia Revenue Authority by the 10th of the month following the month in which the deduction was made using the Monthly PAYE Return ITF/P16.



Turnover Tax

Payment is due by the 14th of day of the subsequent month of turnover.

Skills Development Levy

Payment remitted on or before the 10th day of the subsequent month

Lump sum Payment

Payment is due within 14 days from the date of completion of the transaction

Income Tax Annual

Payment for the balance on the return is also due by 21st June.

Local Excise

Payment is due by the 15th day of the subsequent month

Property Transfer Tax

Payment is due within fourteen days from the date of completion of the transactions.



Mineral Royalty

Payment is due by the 14th day of the subsequent month in which the sale of the minerals was done.

Excise Manufacturer and Bonded Warehouse License Renewal Application

Due date is by 31st December

Assessed Customs and Excise Duties

Assessed duties and taxes under Customs and Excise must be paid within five (5) days from date of assessment.

Insurance Premium Levy

Return and Payments are due on the 18th of every month

Value Added Tax (VAT)

Payment for electronic submissions are due on the 18th of every month



Betting Levy

Return and Payments are due on the 10th of every month

Mobile Money Transaction Levy

Return and Payments are due on the 10th of every month

Withholding

Return and Payments are due on the 14th of every month

CONTACT US

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OTHER LINKS



- National Pension Scheme Authority (<https://www.napsa.co.zm/>)
- Bank of Zambia (BOZ) (<https://www.boz.zm/>)
- Patent and Company Registration Agency (<https://www.pacra.org.zm/>)
- Ministry of Finance (<https://www.mof.gov.zm/>)
- Ministry of Commerce Trade and Industry (<https://www.mcti.gov.zm/>)
- Zambia Trade Portal (<https://www.zambiatradeportal.gov.zm/>)
- Zambia Development Agency (<http://www.zda.org.zm/>)
- Common Market for Eastern and Southern Africa (<https://www.comesa.int/>)
- World Customs Organisation (<http://www.wcoomd.org/>)
- World Trade Organisation (<https://www.wto.org/>)
- Southern African Development Community (<https://www.sadc.int/>)
- Organisation for Economic Co-operation and Development (<https://www.oecd.org/>)
- Buy Insurance (<https://clients-zra.inshuwa.com/>)

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