

# TAX STATISTICS IN ZAMBIA 2023



**ZAMBIA** | *My Tax*  
**REVENUE** | *Your Tax*  
**AUTHORITY** | *Our Destiny*

## FOREWORD FROM THE COMMISSIONER GENERAL

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I am honoured to present to you the publication of the fourth edition of the Tax Statistics in Zambia. As part of our mandate, the Zambia Revenue Authority has a responsibility to provide tax statistics to the Government, cooperating partners, and other internal and external stakeholders. This annual bulletin is a testament to our commitment to fulfilling this responsibility. Our strategic focus in developing this report is to strengthen our corporate culture, build public trust and confidence through networking. The publication aims to provide a comprehensive overview of tax revenue and related statistics. Additionally, the report supplements and contextualizes the Zambia Revenue Authority Annual Report and other publications.

Zambia has since joined the Global Forum on Transparency and Exchange of Information for Tax Purposes which is a significant step for the Zambia Revenue Authority. This demonstrates our commitment to fighting tax evasion, improving tax administration and, building trust, transparency and cooperation in the exchange of information which requires reliable tax statistics. The ZRA tax statistics publication, while domestic in focus, contributes to the international effort towards tax transparency and a more level playing field. It allows for mutual learning, improvement, and ultimately, a more effective system for combating tax evasion and avoidance globally.

This publication was created using a consultative approach that sought input from both internal and external stakeholders. This approach was crucial in ensuring accuracy, relevance and objectivity. The latest edition includes an enhancement of the environmental taxes section.

Our organization aims to establish a data-driven tax administration, recognising the significance of data in decision-making and policy formulation. With the release of the 2023 edition, we hope to contribute valuable insights to the existing body of tax knowledge, increase awareness of tax statistics, and encourage transparency. We welcome and value feedback from users and hope to use it to improve future editions of the Tax Statistics publication.

**Dingani Banda**  
Commissioner General

## NOTE FROM THE EDITORIAL TEAM

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The Zambia Revenue Authority is glad to announce the fourth edition of Tax Statistics in Zambia. This report covers tax administration data up to the 2023 fiscal year. The information presented in this report is derived from ZRA's tax administration systems, including TaxOnline for domestic taxes, ASYCUDAWorld for trade-related statistics, and selected data from other internal systems and official publications from government agencies. The report showcases trends in various tax statistics covering the period 2019 to 2023<sup>1</sup>. All the figures in this report are reported in Zambian Kwacha and on a calendar year basis.

To ensure consistency of published statistics, this report has been prepared in line with international standards on international concepts, classifications and methods outlined in the United Nations Fundamental Principles of Official Statistics (UNFPOS) and Zambia's Compendium of Statistical Concepts and Definitions.

The statistics in this publication were compiled according to the latest available information. Please note that:

- Nominal figures are used throughout the publication in line with government reporting standards.
- Demographic and transactional information used to report sector-specific statistics is drawn from the taxpayer register, returns and customs declarations.
- The data is reported at aggregate level to maintain taxpayer confidentiality.
- The International Standard Industrial Classification (ISIC) of all economic activities was used in the production of all domestic tax-related information whereas the information regarding customs-related statistics was prepared following the Harmonised System (HS) which is a standardised numerical method of classifying traded products.
- Due diligence was taken in preparing the report.

Some statistics presented in this report are preliminary and may be subject to revision in later editions. The Data provided in this publication is available on the Zambia Revenue Authority website [www.zra.org.zm](http://www.zra.org.zm) or email [stats@zra.org.zm](mailto:stats@zra.org.zm).

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<sup>1</sup> An accompanying data file that contains all the statistics for longer time periods has been prepared in Microsoft Excel format and can be accessed on the Zambia Revenue Authority website [www.zra.org.zm](http://www.zra.org.zm) under the "statistics" sub tab.

## ABOUT THIS PUBLICATION

This publication is an extension of the previous three editions and provides comprehensive information on Zambia's tax system. It presents data from the fiscal years 2019 to 2023 and aims to provide reliable and comprehensive information on various aspects of the country's tax system for the last five years. The publication includes key statistics in tabular and graphical format with accompanying notes, where necessary. The document serves as a data supplement to the Zambia Revenue Authority's Annual Report and other publications and is expected to be useful to readers seeking detailed insights into the performance of Zambia's revenue system.

This publication is divided into 9 chapters.

- i. Chapter 1: **Tax Registrations and Taxpayer Population Statistics** - gives an overview of the taxpayer population, number of taxpayers by tax type and location
- ii. Chapter 2: **Gender Disaggregated Tax Statistics** - gives a breakdown of registrations statistics disaggregated by gender and tax types and compliance statistics across gender
- iii. Chapter 3: **Revenue Statistics** - presents the summary of aggregate tax revenue statistics from 2019 to 2023, the cost of collection which shows the efficiency of the Zambian tax administration and Tax Refund Statistics
- iv. Chapter 4: **Pay-As-You-Earn Statistics** - presents an overview of Pay-As-You-Earn revenue collection by sector classification, the proportion of taxpayers by tax bands and gross emoluments per tax band.
- v. Chapter 5: **Income Tax Statistics** - presents an overview of income tax revenue collections by sector classification.
- vi. Chapter 6: **Indirect Tax Statistics** - presents an overview of VAT and Excise Duty revenue collections by sector classification.
- vii. Chapter 7: **Environmental Tax Statistics** - Presents a summary of revenue collected from environmental taxes
- viii. Chapter 8: **Customs Statistics** - provides information about the customs value of imported and exported goods by product type, according to the Harmonised System (HS) at section level.
- ix. Chapter 9: **Tax Rate Structure** - highlights the tax rate structure from 2019 to 2023

## TABLE OF CONTENTS

<b>FOREWORD FROM THE COMMISSIONER GENERAL</b> .....	<b>i</b>
<b>NOTE FROM THE EDITORIAL TEAM</b> .....	<b>ii</b>
<b>ABOUT THIS PUBLICATION</b> .....	<b>iii</b>
<b>TABLE OF CONTENTS</b> .....	<b>vi</b>
<b>LIST OF FIGURES</b> .....	<b>vii</b>
<b>LIST OF TABLES</b> .....	<b>viii</b>
<b>ACRONYMS</b> .....	<b>ix</b>
<b>TAX REGISTRATIONS AND TAXPAYER POPULATION STATISTICS</b> .....	<b>01</b>
<b>Key Chapter Highlights</b> .....	<b>02</b>
<b>Taxpayer Population</b> .....	<b>03</b>
<b>Distribution of TPIN without tax account by province and gender</b> .....	<b>04</b>
<b>Taxpayer population by tax type and location</b> .....	<b>05</b>
<b>Taxpayer population by economic sector</b> .....	<b>06</b>
<b>GENDER DISAGGREGATED TAX STATISTICS</b> .....	<b>08</b>
<b>Key Chapter Highlights</b> .....	<b>09</b>
<b>Population of TPINs by gender</b> .....	<b>10</b>
<b>Turnover tax population classified by economic sector and gender</b> .....	<b>13</b>
<b>TOTAL REVENUE STATISTICS</b> .....	<b>15</b>
<b>Key Chapter Highlights</b> .....	<b>16</b>
<b>Overview of the tax system in Zambia</b> .....	<b>17</b>
<b>Revenue Performance</b> .....	<b>19</b>
<b>Tax revenue outturn against targets</b> .....	<b>23</b>

<b>Tax Revenue as a Percentage of GDP .....</b>	<b>26</b>
<b>Tax Buoyancy .....</b>	<b>28</b>
<b>Domestic Tax Revenue Contributions by Economic Sectors .....</b>	<b>29</b>
<b>Gross Domestic Tax Revenue .....</b>	<b>31</b>
<b>Cost of Collection .....</b>	<b>34</b>
<b>Tax payment Channels .....</b>	<b>35</b>
<b>Tax Refunds by Tax Type .....</b>	<b>36</b>
<b>PAYE STATISTICS .....</b>	<b>39</b>
<b>Key Chapter Highlights .....</b>	<b>40</b>
<b>PAYE Contributions by Economic Sector .....</b>	<b>41</b>
<b>Proportion of employees by PAYE tax bands .....</b>	<b>43</b>
<b>Gross emoluments per tax band .....</b>	<b>44</b>
<b>COMPANY INCOME TAX STATISTICS .....</b>	<b>45</b>
<b>Key Chapter Highlights .....</b>	<b>46</b>
<b>CIT collection by economic sector .....</b>	<b>47</b>
<b>INDIRECT TAX STATISTICS .....</b>	<b>49</b>
<b>Key Chapter Highlights .....</b>	<b>50</b>
<b>ENVIRONMENTAL TAX STATISTICS .....</b>	<b>57</b>
<b>CUSTOMS STATISTICS .....</b>	<b>58</b>
<b>Key Chapter Highlights .....</b>	<b>59</b>
<b>Value of Imports and Exports .....</b>	<b>60</b>
<b>Imports by HS Section .....</b>	<b>61</b>
<b>Exports by HS Section .....</b>	<b>63</b>
<b>Exports by economic sector .....</b>	<b>65</b>

<b>Value of Imports and Exports by Partner Country</b> .....	<b>69</b>
<b>Exports/Imports by Point of Exit/Entry</b> .....	<b>71</b>
<b>TAX RATE STRUCTURE</b> .....	<b>75</b>
<b>EDITORIAL TEAM</b> .....	<b>92</b>

## LIST OF FIGURES

Figure 1 Gender distribution by TPIN as at 31 December 2023 .....	<b>10</b>
Figure 2 Composition of headline taxes 2019 to 2023 .....	<b>20</b>
Figure 3 Net tax revenue series 2019-2023 (Nominal, K' million).....	<b>21</b>
Figure 4 Tax Revenue Performance against Target, 2019 – 2023 (K' Million) .....	<b>24</b>
Figure 5 Percentage distribution of Tax revenue by public and Private sectors, 2019-2023.....	<b>25</b>
Figure 6 Tax revenue as a percentage of GDP 2001 – 2023.....	<b>26</b>
Figure 7 Tax type to GDP ratio .....	<b>27</b>
Figure 8 Tax revenue buoyancy , 2001 – 2023 .....	<b>28</b>
Figure 9 Sector Contributions to Gross Domestic Collections, 2019 – 2023 .....	<b>30</b>
Figure 10 Cost of collection as a percentage of gross tax revenue 2019-2023 .....	<b>34</b>
Figure 11 Uptake of e-payment 2019 – 2023.....	<b>35</b>
Figure 12 Total Refund Paid Series, 2019 - 2023 (K' Millions).....	<b>37</b>
Figure 13 Percentage contribution of PAYE by economic sector, 2019 – 2023.....	<b>42</b>
Figure 14 Company Income Tax Revenue by economic sector, 2019 – 2023 .....	<b>48</b>
Figure 15 Domestic Value Added Tax collections (Gross) by economic sector, 2018 – 2022.....	<b>52</b>
Figure 16 Composition of import value (CIF) by economic activity 2023.....	<b>66</b>
Figure 17 Composition of exports (FOB) by economic activities 2023 .....	<b>68</b>



## LIST OF TABLES

Table 1 Taxpayer population (2021-2023) .....	<b>03</b>
Table 2 Distribution of TPIN with tax accounts by province 2021 - 2023.....	<b>03</b>
Table 3 Distribution of TPIN without tax account by province and gender 2021 - 2023 .....	<b>04</b>
Table 4 Distribution of tax accounts for selected tax types 2019 to 2023 .....	<b>05</b>
Table 5 Distribution of tax accounts for selected tax types by province as at 31 <sup>st</sup> December 2023.....	<b>05</b>
Table 6 Distribution of taxpayers with tax accounts by economic sector 2021-2023 .....	<b>06</b>
Table 7 Distribution of taxpayers with selected tax accounts by economic sector 2021- 2023 .....	<b>07</b>
Table 8 Population of TPINs by gender for the period 2021 – 2023 .....	<b>08</b>
Table 9 Distribution of Income Tax register by gender and province 2021-2023.....	<b>11</b>
Table 10 Distribution of PAYE register by gender and province 2021-2023 .....	<b>11</b>
Table 11 Distribution of Turnover Tax register by gender and province 2021-2023 .....	<b>12</b>
Table 12 Distribution of VAT register by gender and province 2021-2023 .....	<b>12</b>
Table 13 Individuals registered for Turnover tax classified by economic sector and gender .....	<b>13</b>
Table 14 On time filing compliance by gender on selected tax types.....	<b>14</b>
Table 15 Payment compliance by gender on selected tax types .....	<b>14</b>
Table 16 Broad Tax Categories in Zambia .....	<b>17</b>
Table 17 Net revenues from headline taxes 2019 – 2023 (K' million) .....	<b>19</b>
Table 18 Net tax revenue by tax type, 2019 – 2023 (K' million) .....	<b>22</b>
Table 19 Tax revenue performance against targets 2019 – 2023 (K' Million).....	<b>23</b>

Table 20 Tax revenue by Public and Private Sectors, 2019-2023 (K' million) .....	<b>25</b>
Table 21 Tax to GDP ratio by tax type, 2019 – 2023 .....	<b>26</b>
Table 22 Tax type to GDP ratio.....	<b>27</b>
Table 23: Sector contribution to gross domestic collections, 2019 – 2023 (K' million) .....	<b>29</b>
Table 24:Gross Domestic Tax Revenue by Taxpayer Size, 2019-2023.....	<b>31</b>
Table 25: Gross Domestic Tax Revenue by Tax Type and Taxpayer Size, 2019-2023 .....	<b>32</b>
Table 26: Gross Domestic Tax Revenue by Sector and Taxpayer Size, 2019-2023 .....	<b>33</b>
Table 27 Cost of collection 2019 – 2023 (K' Million).....	<b>34</b>
Table 28 Uptake of e-payment 2019 – 2023 .....	<b>35</b>
Table 29 Tax refunds by tax type (K' million) 2019-2023.....	<b>36</b>
Table 30 Distribution of approved VAT refund claims pending payment (K' million) .....	<b>38</b>
Table 31 Paid VAT refunds by economic sector 2019-2023 (K' million).....	<b>38</b>
Table 32 PAYE collections (gross) by economic sector 2019 to 2023 (K' million).....	<b>41</b>
Table 33 Percentage of employees by PAYE Tax Band 2019 – 2023.....	<b>43</b>
Table 34 Gross emoluments per tax band (K' million) .....	<b>44</b>
Table 35 CIT collections (gross) by economic sector, 2019 -2023 (K' million) .....	<b>47</b>
Table 36 Domestic VAT revenue collection (Gross) by economic sector, 2019 – 2023 (K' million).....	<b>51</b>
Table 37 Import VAT collections by economic sector.....	<b>53</b>
Table 38 Local Excise Duty Revenue collection by economic sector .....	<b>54</b>
Table 39 Import excise duty by economic sector 2019-2023 (K 'million) .....	<b>55</b>
Table 40 Revenue from environmental taxes (K' million).....	<b>57</b>
Table 41 Number and value of imports and exports 2019 – 2023 (K' million) .....	<b>60</b>

Table 42 Value for duty purposes (VDP) from taxable and non-taxable transactions 2019- 2023 (K' Million) .....	<b>60</b>
Table 43 Value of imports by HS section 2019 – 2023 (K' Million) .....	<b>61</b>
Table 44 Value of exports by HS section 2019 - 2023 (K' Million).....	<b>63</b>
Table 45 Value of imports (CIF) by economic sector 2019 – 2023 (K' Million).....	<b>65</b>
Table 46 Value of exports by economic sector 2019 – 2023 (K' Million).....	<b>67</b>
Table 47 Imports from major trading partners by CIF value, K' million .....	<b>69</b>
Table 48 Exports to major trading partners by FOB value, K' million.....	<b>70</b>
Table 49 Exports by port of exit by FOB 2019 to 2023 (K' million) .....	<b>71</b>
Table 50 Value of imports (CIF) by port of entry (K' million) .....	<b>72</b>
Table 51 Re-exports by port of exit by FOB (K' million).....	<b>73</b>
Table 52 Re-imports by port of exit by CIF (K' million).....	<b>74</b>
Table 53 Income tax rates (%) for 2019 - 2023.....	<b>77</b>
Table 54 Withholding tax rates (%) for 2019 - 2023 .....	<b>82</b>
Table 55 Excise duty rates 2019 – 2023 .....	<b>85</b>
Table 56 PAYE tax rates (%) per income band 2019-2023 .....	<b>89</b>
Table 57 Property Transfer tax rates (%).....	<b>90</b>
Table 58 Turnover tax rates (%).....	<b>90</b>
Table 59 Mineral Royalty: Copper (%).....	<b>91</b>
Table 60 Mineral Royalty: Other minerals .....	<b>91</b>

## ACRONYMS

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ASYCUDA	Automated System for Customs Data
CIF	Cost Insurance Freight
CIT	Company Income Tax
CSP	Corporate Strategic Plan
EDR	Effective Date of Registration
FOB	Free on Board
GDP	Gross Domestic Product
GRZ	Government of the Republic of Zambia
HS	Harmonized System
ISIC	International Standard Industrial Classification
IPL	Insurance Premium Levy
PAYE	Pay as You Earn
PT	Presumptive Tax
PTT	Property Transfer Tax
RTGS	Real Time Gross Settlement
UNFPOS	United Nations Fundamental Principles of Official Statistics
TOT	Turnover Tax
TPIN	Taxpayer Identification Number
VAT	Value Added Tax
VDP	Value for Duty Purposes
WHT	Withholding Tax
ZDA	Zambia Development Agency
ZMW	Zambian Kwacha
ZRA	Zambia Revenue Authority

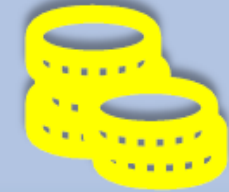
**Tax Revenue Collected  
during the 2023 fiscal year:**

**K 116,443.60million**

**9.6%**



Exceeded the K100 billion mark  
by K16,443 million!



Higher by K10,228.2 million against the  
revenue collections in 2022 fiscal year

**Share (%) of Net  
Revenues from Headline  
Taxes for the period  
2023**

Comparison from 2022 → 2023

**Direct Taxes**

**45.2%**

53.3% → 45.2%

**Indirect Taxes**

**40.6%**

28.8% → 40.6%

**Extraction Taxes**

**7.7%**

11.6% → 7.7%

**Trade Taxes**

**6.5%**

6.3% → 6.5%

**Mode of Payment**



**72.8**

E-payments reduced from 79.8% in  
2022 to 72.8% in 2023



**27.2%**

Cash/ RTGS/ Cheque payments  
increased from 20.2% in 2022 to  
27.2% in 2023

**Tax-to-GDP ratio**

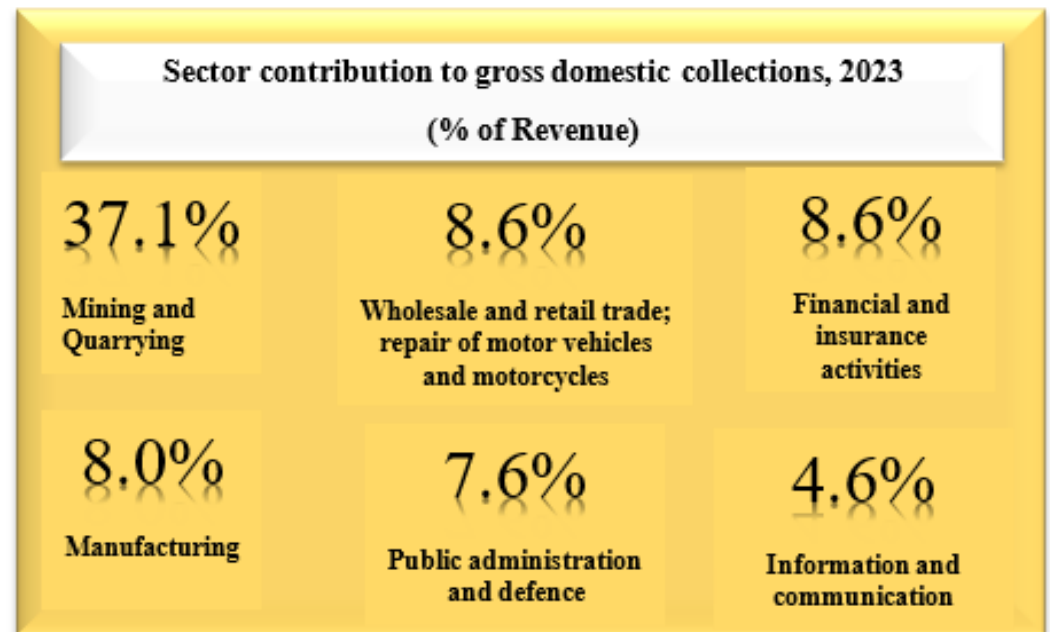
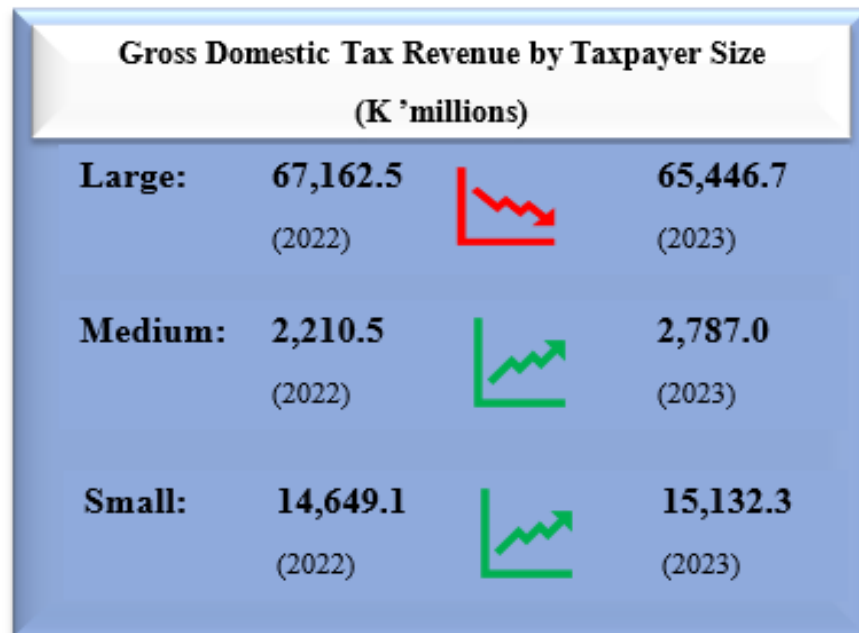
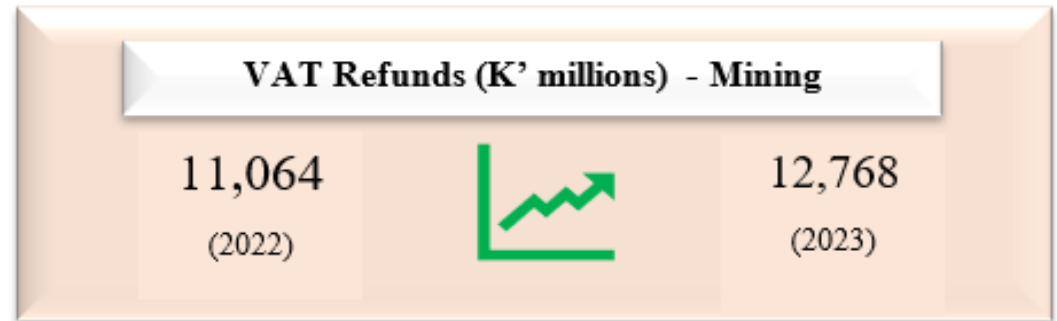
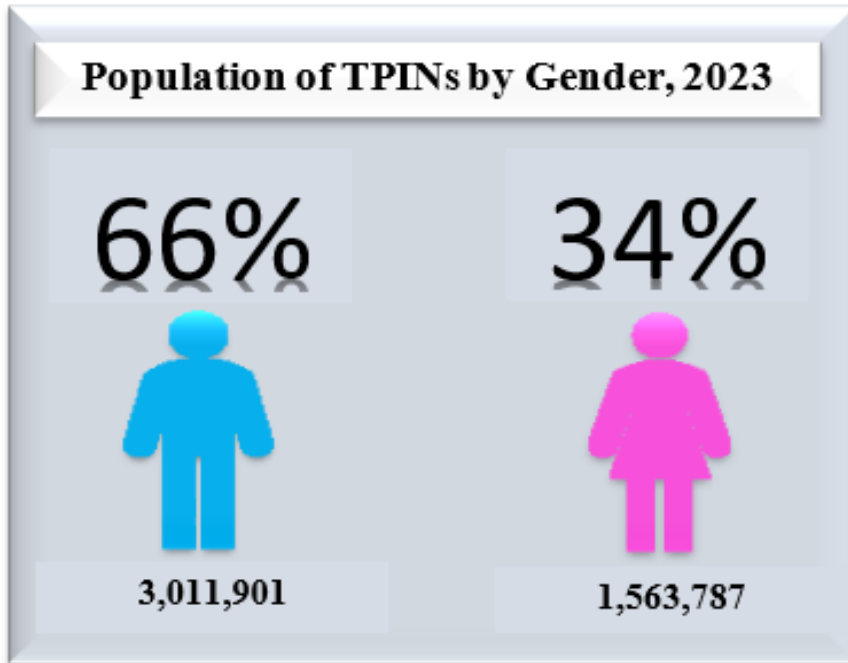
**17.6%**

Reduced from 18.3%  
in 2022 to 17.6% in  
2023

**Cost of Compliance**

**2.2%**

Reduced from 2.3%  
in 2022 to 2.2% in  
2023





# TAX REGISTRATIONS AND TAXPAYER POPULATION STATISTICS

## TAX REGISTRATIONS AND TAXPAYER POPULATION STATISTICS

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This section presents the taxpayer population and registration statistics. The chapter is outlined as follows;

- I. Taxpayer population
- II. Individuals with TPIN by province and gender
- III. Taxpayer population by tax type and location
- IV. Taxpayer population by economic sector

### Key Chapter Highlights

Some of the key highlights were;

- a. The total TPIN population grew by 33% from 3,749,094 in 2022 to 4,980,370 in 2023.
- b. Lusaka Province had the highest percentage of TPINs with tax accounts at 50% followed by the Copperbelt province with 24%.
- c. Lusaka province had the highest percentage of individuals with TPINs only, at 41% followed by Copperbelt province with 28% in 2023.
- d. The number of females with TPINs but without tax accounts increased by 21% from 2022 to 2023.
- e. The tertiary sector accounted for 83% of the distribution of taxpayers with tax accounts by the economic sector in 2023 compared to 87% recorded in 2022.



## Taxpayer Population

**Table 1: Taxpayer population (2021-2023)<sup>2</sup>**

Description	2021	2022	2023
TPIN without tax account (individuals)	1,862,086	3,374,932	4,575,688
TPIN with tax account (mostly businesses)	348,281	374,162	404,682
<b>TPIN population</b>	<b>2,210,367</b>	<b>3,749,094</b>	<b>4,980,370</b>

**Table 2: Distribution of TPIN with tax accounts by province 2021 - 2023**

Province	2021	2022	2023
Lusaka Province	183,613	190,430	202,086
Copperbelt Province	84,662	92,641	97,366
Southern Province	23,196	25,866	29,708
Central Province	15,729	17,455	18,281
North Western Province	11,335	13,304	14,906
Eastern Province	10,196	11,411	13,570
Northern Province	6,027	7,070	7,943
Luapula Province	5,325	6,144	7,929
Western Province	5,023	6,029	7,900
Muchinga Province	3,175	3,812	4,993
<b>Total</b>	<b>348,281</b>	<b>374,162</b>	<b>404,682</b>

<sup>2</sup> Taxpayer population refers to registrations for TPIN only and Tax accounts.

## Distribution of TPIN without tax account by province and gender

**Table 3: Distribution of TPIN without tax account by province and gender 2021 - 2023**

Province	2021			2022			2023		
	Female	Male	Total	Female	Male	Total	Female	Male	Total
Lusaka Province	305,605	513,641	819,246	588,141	848,546	1,334,058	638,368	1,229,517	1,867,885
Copperbelt Province	144,655	268,156	412,811	280,595	579,797	798,931	432,037	840,108	1,272,145
Central Province	43,234	76,036	119,270	85,884	145,593	214,942	109,531	210,960	320,491
Southern Province	52,689	90,462	143,151	94,727	140,472	218,398	105,605	203,541	309,146
Eastern Province	36,196	58,779	94,975	64,995	98,543	151,856	74,135	142,786	216,921
North Western Province	24,792	52,934	77,726	47,224	71,315	110,072	53,651	103,334	156,985
Northern Province	22,724	43,956	66,680	42,697	62,429	97,616	46,966	90,457	137,423
Luapula Province	15,300	32,011	47,311	31,117	59,577	84,215	44,820	86,325	131,145
Western Province	19,480	31,188	50,668	37,773	44,482	76,379	33,464	64,452	97,916
Muchinga Province	10,568	19,680	30,248	21,210	29,815	47,380	22,430	43,201	65,631
<b>Total</b>	<b>675,243</b>	<b>1,186,843</b>	<b>1,862,086</b>	<b>1,294,363</b>	<b>2,080,569</b>	<b>3,374,932</b>	<b>1,561,007</b>	<b>3,014,681</b>	<b>4,575,688</b>

## Taxpayer population by tax type and location

**Table 4: Distribution of tax accounts for selected tax types 2019 to 2023<sup>3</sup>**

Tax Type	2019	2020	2021	2022	2023
Income Tax <sup>4</sup>	46,803	51,535	59,255	66,817	69,061
Pay-As-You-Earn	29,781	34,274	39,921	48,568	56,298
Turnover Tax	103,542	116,594	132,714	170,019	192,771
Value Added Tax	13,634	14,998	16,770	19,260	21,179
Excise Duty	346	352	424	520	556
<b>Total</b>	<b>194,106</b>	<b>217,753</b>	<b>249,084</b>	<b>305,184</b>	<b>339,865</b>

**Table 5: Distribution of tax accounts for selected tax types by province as at 31<sup>st</sup> December 2023**

Tax Type	2022					2023				
	Income Tax	Pay As You Earn	Turnover Tax	Value Added Tax	Excise Duty	Income Tax	Pay As You Earn	Turnover Tax	Value Added Tax	Excise Duty
Central Province	3,396	2,120	10,156	645	18	3,415	2,105	10,540	682	16
Copperbelt Province	13,052	15,374	40,025	5,298	102	13,132	16,340	41,242	5,998	143
Eastern Province	894	618	8,310	260	18	897	867	9,983	282	13
Luapula Province	357	371	3,834	122	5	374	481	6,180	136	4
Lusaka Province	44,295	25,214	73,532	11,719	348	46,276	30,602	83,022	12,571	355
Muchinga Province	340	325	3,064	56	1	374	443	3,895	107	1
North Western Province	1,295	2,013	7,658	395	6	1,345	2,441	8,782	476	7
Northern Province	238	366	5,741	98	7	255	393	6,363	177	7
Southern Province	2,731	1,761	12,733	609	15	2,769	2,094	16,231	676	10
Western Province	219	406	4,966	58	0	224	532	6,533	67	0
<b>Total</b>	<b>66,817</b>	<b>48,568</b>	<b>170,019</b>	<b>19,260</b>	<b>520</b>	<b>69,061</b>	<b>56,298</b>	<b>192,771</b>	<b>21,172</b>	<b>556</b>

<sup>3</sup> Cumulative year on year

<sup>4</sup> Income tax includes both companies and individuals registered for income tax

## Taxpayer population by economic sector

**Table 6: Distribution of taxpayers with tax accounts by economic sector 2021-2023**

<b>ISIC Section</b>	<b>Economic Sector</b>	<b>2021 Count</b>	<b>2022 Count</b>	<b>2023 Count</b>
	<b>Primary</b>			
<b>A</b>	Agriculture, forestry and fishing	12,632	16,082	18,600
<b>B</b>	Mining and Quarrying	3,162	4,774	10,667
	<b>Secondary</b>			
<b>C</b>	Manufacturing	8,599	10,807	15,682
<b>D</b>	Electricity, gas, steam and air conditioning supply	852	1,002	1,518
<b>E</b>	Water supply; sewerage, waste management and remediation	534	595	744
<b>F</b>	Construction	14,160	15,904	20,212
	<b>Tertiary</b>			
<b>G</b>	Wholesale and retail trade; repair of motor vehicles and motorcycles	98,651	102,292	120,271
<b>H</b>	Transportation and storage	14,861	15,658	22,383
<b>I</b>	Accommodation and food service activities	5,424	6,014	8,744
<b>J</b>	Information and communication	2,982	3,391	4,743
<b>K</b>	Financial and insurance activities	3,927	4,688	6,103
<b>L</b>	Real estate activities	5,952	6,212	7,621
<b>M</b>	Professional, scientific and technical activities	6,242	6,614	9,620
<b>N</b>	Administrative and support service activities	9,846	11,313	14,313
<b>O</b>	Public administration and defence; compulsory social security	454	517	853
<b>P</b>	Education	4,755	5,136	6,190
<b>Q</b>	Human health and social work activities	2,168	2,489	3,298
<b>R</b>	Arts, entertainment and recreation	1,567	1,772	2,195
<b>S</b>	Other service activities	57,250	57,011	56,588
<b>T</b>	Activities of extraterritorial organizations and bodies	437	416	459
<b>U</b>	Activities of households as employers; undifferentiated goods- and services- producing activities of households for own use	114	132	151
	Unclassified/Individuals	93,712	101,343	73,727
	<b>Total</b>	<b>348,281</b>	<b>374,162</b>	<b>404,682</b>

**Table 7: Distribution of taxpayers with selected tax accounts by economic sector 2021– 2023**

Economic Sector	2021				2022				2023			
	Income Tax	PAYE	VAT	Turnover Tax	Income Tax	PAYE	Turnover Tax	VAT	Income Tax	PAYE	Turnover Tax	VAT
<b>Primary</b>												
Agriculture, forestry and fishing	4,291	2,085	602	6,119	4,459	3,119	9,358	639	4,597	4,369	12,086	680
Mining and Quarrying	2,348	886	475	338	3,077	1,197	493	603	3,232	1,368	650	629
<b>Secondary</b>												
Manufacturing	3,296	2,453	1,452	4,050	3,707	3,429	5,628	1,707	3,842	3,815	6,668	1,793
Electricity, gas, steam and air conditioning supply	518	235	147	308	601	311	364	169	637	342	402	188
Water supply; sewerage, waste management and remediation	190	116	50	306	190	151	363	54	196	169	407	56
Construction	5,284	3,070	1,878	7,634	5,910	3,940	9,229	2,251	6,099	4,660	9,908	2,532
<b>Tertiary</b>												
Wholesale and retail trade; repair of motor vehicles and motorcycles	19,153	13,729	7,030	56,254	21,159	16,022	62,050	7,820	21,591	18,537	65,810	8,912
Transportation and storage	2,215	1,464	836	3,901	2,586	1,889	4,921	1,017	2,707	2,122	5,424	1,124
Accommodation and food service activities	1,412	1,178	441	3,328	1,375	1,529	3,964	532	1,386	1,770	4,258	595
Information and communication	1,201	583	259	1,588	1,319	810	1,859	340	1,321	925	2,119	343
Financial and insurance activities	1,284	708	155	2,228	1,412	906	2,775	171	1,496	1,105	3,226	167
Real estate activities	2,024	419	238	1,263	1,839	531	1,710	262	1,778	607	1,632	275
Professional, scientific and technical activities	2,987	1,837	756	5,194	3,624	2,077	2,211	1,079	3,675	2,367	2,433	1,094
Administrative and support service activities	2,260	241	18	148	3,083	2,423	6,405	935	3,142	2,693	6,959	973
Public administration and defence; compulsory social security	109	1,848	954	1,981	115	399	189	22	113	421	217	24
Education	1,172	1,402	31	2,853	1,221	1,827	3,193	29	1,260	2,054	3,404	33
Human health and social work activities	837	851	54	911	890	1,083	1,129	72	903	1,146	1,301	77
Arts, entertainment and recreation	420	328	77	980	434	415	1,133	83	450	432	1,251	90
Other service activities	6,441	4,036	1,238	24,292	7,173	4,770	25,789	1,332	6,980	5,040	25,010	1,382
Activities of extraterritorial organizations and bodies	257	121	5	119	233	136	124	6	239	138	122	9
Activities of households as employers; undifferentiated goods- and services- producing activities of households for own use	17	15	5	84	20	20	104	6	22	21	125	4
Unclassified/Individuals	1,539	2,316	69	8,835	2,390	1,584	27,028	131	3,395	2,197	39,359	199
<b>Total</b>	<b>59,255</b>	<b>39,921</b>	<b>16,770</b>	<b>132,714</b>	<b>66,817</b>	<b>48,568</b>	<b>170,019</b>	<b>19,260</b>	<b>69,061</b>	<b>56,298</b>	<b>192,771</b>	<b>21,179</b>

# GENDER DISAGGREGATED TAX STATISTICS



## GENDER DISAGGREGATED TAX STATISTICS

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This section presents gender disaggregated tax statistics for individuals covering the period 2019 to 2023. The chapter is outlined as follows;

- I. Population of TPINs without tax accounts by gender
- II. Population of selected tax types by location and gender
- III. Turnover tax population classified by sector and gender
- IV. Compliance statistics by gender

### Key Chapter Highlights

Some of the key highlights were;

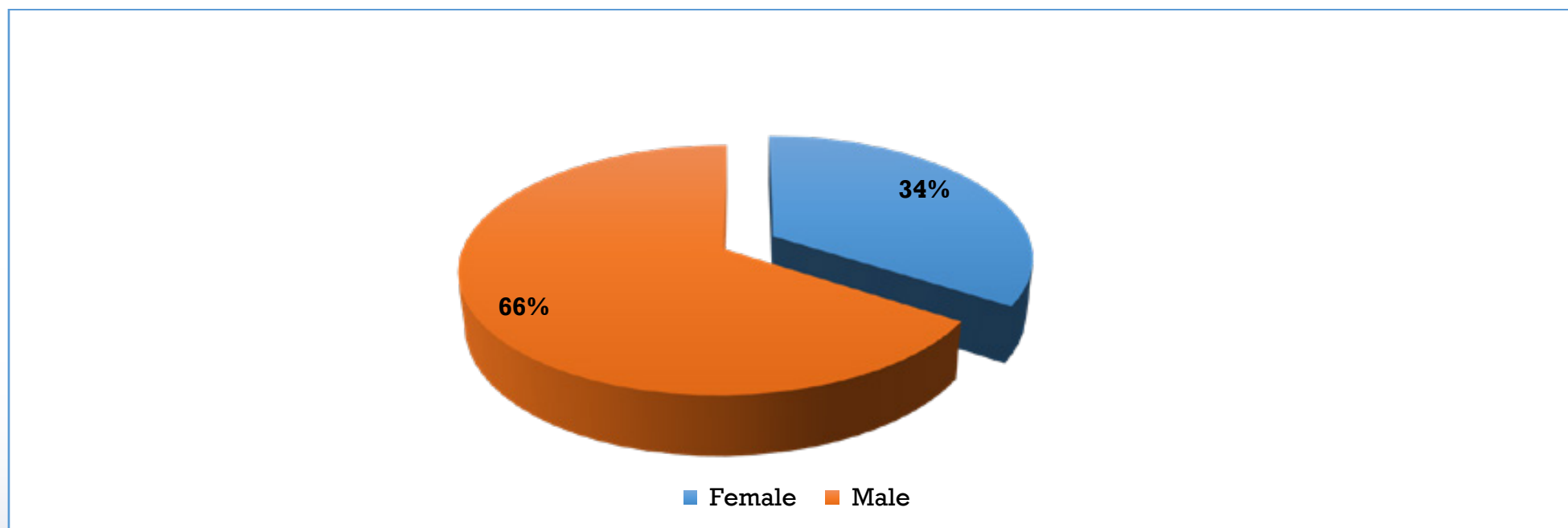
- a. The share of males in the total tax population increased to 66% in 2023 compared 62% in 2022.
- b. The number of females and males registered for income tax increased by 4% and 1% respectively, from 2022 to 2023.
- c. The number of females registered for turnover tax increased by 13.2% to 35,180 from 30,528 in 2022 while the number of males increased by 14% to 88,376 in 2023 from 77,729 in 2022.
- d. In 2023, males recorded a higher on-time filing compliance rate for income tax, PAYE, and turnover tax than females. However, females had a higher payment compliance rate in the same tax types in the same period than males.

## Population of TPINs by gender<sup>5</sup>

**Table 8: Population of TPINs by gender for the period 2021 – 2023**

Gender	2021	2022	2023
Female	675,243	1,294,363	1,563,787
Male	1,186,843	2,080,569	3,011,901
<b>Count</b>	<b>1,862,086</b>	<b>3,374,932</b>	<b>4,575,688</b>

**Figure 1 Gender distribution by TPIN as at 31 December 2023**



## Population of selected tax types by location and gender

<sup>5</sup> TPINs without any tax accounts



**Table 9: Distribution of Income Tax register by gender and province 2021-2023**

Region	Female			Male		
	2021	2022	2023	2021	2022	2023
Central Province	237	225	222	686	696	672
Copperbelt Province	499	511	480	1,369	1,357	1,319
Eastern Province	30	43	39	207	250	248
Luapula Province	30	6	9	242	39	44
Lusaka Province	2,439	2,645	2,782	6,334	7,015	7,048
Muchinga Province	14	15	26	50	66	93
North Western Province	26	35	40	113	143	150
Northern Province	41	8	12	183	40	59
Southern Province	142	159	157	454	513	505
Western Province	8	9	34	28	68	106
<b>Total</b>	<b>3,466</b>	<b>3,656</b>	<b>3,801</b>	<b>9,666</b>	<b>10,187</b>	<b>10,244</b>

**Table 10: Distribution of PAYE register by gender and province 2021-2023**

Region	Female			Male		
	2021	2022	2023	2021	2022	2023
Central Province	101	87	87	384	323	330
Copperbelt Province	414	274	290	1,185	901	947
Eastern Province	22	11	26	107	87	134
Luapula Province	3	12	13	9	38	46
Lusaka Province	759	732	905	1,981	2,108	2,456
Muchinga Province	2	12	13	9	47	43
North Western Province	31	44	50	128	157	197
Northern Province	9	3	5	26	28	30
Southern Province	52	61	69	187	231	259
Western Province	9	8	12	13	28	45
<b>Total</b>	<b>1,402</b>	<b>1,244</b>	<b>1,470</b>	<b>4,029</b>	<b>3,948</b>	<b>4,487</b>

**Table 11: Distribution of Turnover Tax register by gender and province 2021-2023**

Region	Female			Male		
	2021	2022	2023	2021	2022	2023
Central Province	1,369	1,904	2,099	4,794	5,624	6,033
Copperbelt Province	4,111	7,137	7,505	11,087	15,492	15,920
Eastern Province	1,222	1,584	1,876	4,031	5,069	6,012
Luapula Province	387	682	1,108	1,477	2,238	3,337
Lusaka Province	10,656	13,241	14,973	25,509	30,307	33,445
Muchinga Province	336	497	675	1,197	1,667	2,075
North Western Province	686	919	1,110	2,773	3,453	3,980
Northern Province	745	1,125	1,262	2,618	3,583	3,920
Southern Province	1,848	2,523	3,175	5,675	7,358	9,614
Western Province	598	916	1,397	1,911	2,938	4,040
<b>Total</b>	<b>21,958</b>	<b>30,528</b>	<b>35,180</b>	<b>61,072</b>	<b>77,729</b>	<b>88,376</b>

**Table 12: Distribution of VAT register by gender and province<sup>6</sup> 2021-2023**

Region	2021		2022		2023	
	Female	Male	Female	Male	Female	Male
Central Province	6	66	6	71	8	76
Copperbelt Province	24	177	33	190	43	238
Eastern Province	5	43	3	58	5	62
Luapula Province	1	6	1	8	4	15
Lusaka Province	90	555	111	657	126	697
Muchinga Province	3	5	2	10	5	31
North Western Province	4	27	5	33	5	34
Northern Province	1	14	2	14	2	59
Southern Province	12	101	15	100	21	106
Western Province	1	6	2	5	3	7
<b>Total</b>	<b>147</b>	<b>1,000</b>	<b>180</b>	<b>1,146</b>	<b>222</b>	<b>1,325</b>

<sup>6</sup> Includes sole traders registered under the voluntary VAT registration scheme

## Turnover tax population classified by economic sector and gender

Table 13: Individuals registered for Turnover tax classified by economic sector and gender

ISIC Section	Economic Sector	2019		2020		2021		2022		2023	
		Female	Male	Female	Male	Female	Male	Female	Male	Female	Male
	<b>Primary Sector</b>										
<b>A</b>	Agriculture, forestry and fishing	447	1,712	482	1,857	541	2,050	658	2,260	865	2,867
<b>B</b>	Mining and quarrying	1	60	1	64	2	75	5	83	9	92
	<b>Secondary Sector</b>										
<b>C</b>	Manufacturing	236	1,074	269	1,207	376	1,498	436	1,675	502	1,868
<b>D</b>	Electricity, gas, steam and air conditioning supply	10	95	10	109	11	116	12	124	15	139
<b>E</b>	Water supply; sewerage, waste management and remediation activities	19	86	23	101	23	112	24	112	25	120
<b>F</b>	Construction	191	1,806	213	1,946	232	2,117	256	2,302	288	2,486
	<b>Tertiary Sector</b>										
<b>G</b>	Wholesale and retail trade; repair of motor vehicles and motorcycles	8,668	25,687	9,062	26,243	9,401	27,240	10,190	29,082	10,720	29,793
<b>H</b>	Transportation and storage	208	1,448	228	1,603	265	1,734	319	2,096	345	2,247
<b>I</b>	Accommodation and food service activities	749	1,026	813	1,074	878	1,130	1,004	1,241	1,101	1,331
<b>J</b>	Information and communication	64	510	74	577	87	639	88	674	99	749
<b>K</b>	Financial and insurance activities	297	617	413	841	492	1,031	536	1,162	636	1,360
<b>L</b>	Real estate activities	221	608	211	606	225	618	312	823	281	756
<b>M</b>	Professional, scientific and technical activities	70	750	78	768	88	813	114	882	139	943
<b>N</b>	Administrative and support service activities	326	1,314	354	1,384	597	1,999	687	2,182	726	2,279
<b>O</b>	Public administration and defence; compulsory social security	3	31	3	37	3	37	4	38	4	35
<b>P</b>	Education	675	815	697	854	751	925	792	980	829	1,045
<b>Q</b>	Human health and social work activities	93	207	102	223	120	243	-	264	145	299
<b>R</b>	Arts, entertainment and recreation	103	302	122	370	136	399	136	447	143	493
<b>S</b>	Other service activities	5,089	12,427	5,100	12,528	5,215	12,808	5,565	13,587	5,483	13,127
<b>T</b>	Activities of extraterritorial organizations and bodies	5	6	4	5	4	6	4	8	4	9
<b>U</b>	Activities of households as employers of domestic personnel	8	13	10	14	13	16	27	43	38	48
	Unclassified/Individuals	768	1,977	1,552	3,808	2,498	5,466	9,359	17,664	12,783	26,290
	<b>Grand Total</b>	<b>18,251</b>	<b>52,571</b>	<b>19,821</b>	<b>56,219</b>	<b>21,958</b>	<b>61,072</b>	<b>30,528</b>	<b>77,729</b>	<b>35,180</b>	<b>88,376</b>

## Compliance Statistics by Gender

**Table 14: On time filing compliance by gender on selected tax types**

Year	Income Tax		PAYE		Turnover Tax	
	Female	Male	Female	Male	Female	Male
2019	65%	60%	60%	66%	55%	53%
2020	78%	70%	68%	69%	72%	72%
2021	64%	64%	59%	64%	60%	61%
2022	52%	57%	47%	50%	52%	52%
2023	53%	56%	48%	57%	53%	58%

**Table 15: Payment compliance by gender on selected tax types**

Year	Income Tax		PAYE		Turnover Tax	
	Female	Male	Female	Male	Female	Male
2019	78%	66%	73%	82%	70%	61%
2020	75%	86%	71%	62%	64%	58%
2021	81%	85%	71%	66%	66%	63%
2022	93%	90%	60%	59%	64%	57%
2023	87%	85%	62%	59%	66%	60%



# TOTAL REVENUE STATISTICS

## TOTAL REVENUE STATISTICS

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This section presents a summary of aggregate tax revenue statistics for the period 2019 to 2023. The chapter is outlined as follows:

- a. Overview of the Zambian tax system
- b. Key revenue highlights: Revenue performance from headline taxes, Net tax revenue by tax type and Tax revenue outturn against targets.
- c. Tax revenue as a percentage of GDP
- d. Domestic tax revenue contribution by economic sector
- e. Cost of collection; Tax payment channels; and Tax refund statistics

### Key Chapter Highlights

For the period 2019 to 2023, some of the key highlights were;

- a. Direct taxes remain the largest contributors to total revenues with an annual average contribution of 45.2%
- b. The tax to GDP ratio reduced from 18.2% in 2022 to 17.6% in 2023. The period average tax to GDP ratio was 17.9%.
- c. The tax buoyancy reduced from 0.67 in 2022 to 0.74 in 2023. The period average buoyancy was 1.07.
- d. The net tax collected amounted to K100,104.5 million against a revenue target of K102,753.3 million.
- e. The Tertiary sector was the largest contributor of domestic tax revenue with an average of 47.9%, followed by the Primary sector with 38.9% and lastly, the secondary sector with 13.2%.
- f. The cost of collection increased from 2.3 percent in 2022 to 2.5 percent in 2023. The period average was 2.4percent.
- g. Large taxpayers were the biggest contributors to the Gross Domestic Tax Revenue, with K65,446.7 million while Small taxpayers contributed K15,132.3 million, and lastly, medium taxpayers contributed K2,787.0 million.

## Overview of the tax system in Zambia

The Ministry of Finance and National Planning is responsible for the formulation of tax policy in Zambia and the implementing agency is the Zambia Revenue Authority (ZRA). The Zambian tax system operates a self-assessment mechanism and broadly comprises direct taxes, indirect taxes and trade taxes. Table 16 presents the broad tax categories, the enabling legislation and the types of taxes under each category.

**Table 16: Broad Tax Categories in Zambia**

Tax Category	Legislation	Tax Types
Income Taxes	Income Tax, Chapter 323 of the laws of Zambia	Corporate Income Tax
		Personal Income Tax
		PAYE
		Withholding Tax
		Mineral Royalty
		Presumptive Tax
		Turnover Tax
		Base Tax
		Rental Income Tax
Property Taxes	Property Transfer Tax Act, Cap 340 of the Laws of Zambia and Subsidiary Legislation <sup>7</sup>	Property Transfer Tax
Value Added Tax	Value Added Tax Act, Cap 331 of the Laws of Zambia and Subsidiary Legislation <sup>8</sup>	Domestic VAT
		Import VAT
Customs, Excise and other duties	Customs and Excise Act Cap 322 of the Laws of Zambia and Subsidiary Legislation	Customs duty
		Excise Duty
		Export duty
		Carbon Emission Surtax

Under the Income Tax Act, income received from a source within or deemed to be within the Republic is subject to income tax. Zambian residents are also subject to income tax on interest and dividends from a source outside Zambia. A non-Zambian resident company that has a permanent establishment in Zambia will be

<sup>7</sup> This includes Statutory Instruments and Commissioner General's Rules.

<sup>8</sup> This includes Statutory Instruments and Commissioner General's Rules.

subject to corporate income tax (CIT) on its income attributable to the permanent establishment in Zambia. If there is no permanent establishment, Zambian-source income of the non-Zambian resident may still be subject to withholding tax, which is generally deducted at source.

A person intending to import goods is required to make a declaration in the prescribed manner and form, the goods intended to be imported, for duty assessment purposes, at least seven days before the goods arrive at a port of entry where customs formalities are to be conducted. Where a person accompanies any imported goods, the person is required to make a declaration, in the prescribed manner and form for duty assessment purposes, within 24 hours of the arrival of the goods at the port of entry where customs formalities are to be conducted. ZRA may accept the entry of any goods for customs purposes five days prior to the arrival of the goods at a customs port on condition that the importer undertakes to present to the Customs Services Division, within 24 hours of the arrival of the goods at the port of entry, goods which match the goods so declared in all material particulars.

Value Added Tax, is charged, levied, collected and paid in respect of: every taxable supply of goods or services, other than a zero-rated supply, made in Zambia in the course of, or in furtherance of a business by a registered supplier eligible for registration under the VAT Act, and every taxable importation of goods or services into Zambia.



## Revenue Performance

Table 17: Net revenues from headline taxes 2019 – 2023 (K' million)

Year	Tax Revenue <sup>9</sup>	Direct Taxes <sup>10</sup>		Indirect Taxes <sup>11</sup>		Trade Taxes <sup>12</sup>		Extraction Royalties <sup>13</sup>	
	(A+B+C+D)	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
		(A)		(B)		(C)		(D)	
2019	52,681.4	23,918.7	45.4%	20,708.5	39.3%	3,869.5	7.4%	4,184.8	7.9%
2020	57,422.6	29,236.0	50.9%	19,232.5	33.5%	3,606.0	6.3%	5,348.2	9.3%
2021	83,572.5	42,483.2	50.8%	23,343.7	27.9%	5,328.2	6.4%	12,417.3	14.9%
2022	89,937.4	47,910.2	53.3%	25,909.9	28.8%	5,671.9	6.3%	10,445.3	11.6%
2023	100,104.5	45,225.6	45.2%	40,630.8	40.6%	6,539.2	6.5%	7,709.0	7.7%

<sup>9</sup> Net tax revenue excluding tourism levy, skills development levy and motor vehicle fees.

<sup>10</sup> Direct taxes consist of company income tax, pay as you earn, withholding taxes, turnover tax, presumptive tax, rental income tax and property transfer taxes

<sup>11</sup> Indirect taxes consist of local and import excise duties, local and import fuel levy, rural electrification levy, domestic and import VAT and insurance premium levy

<sup>12</sup> Trade taxes consist of import duty, export duty and carbon tax

<sup>13</sup> Mineral royalties

**Figure 2: Composition of headline taxes 2019 to 2023**

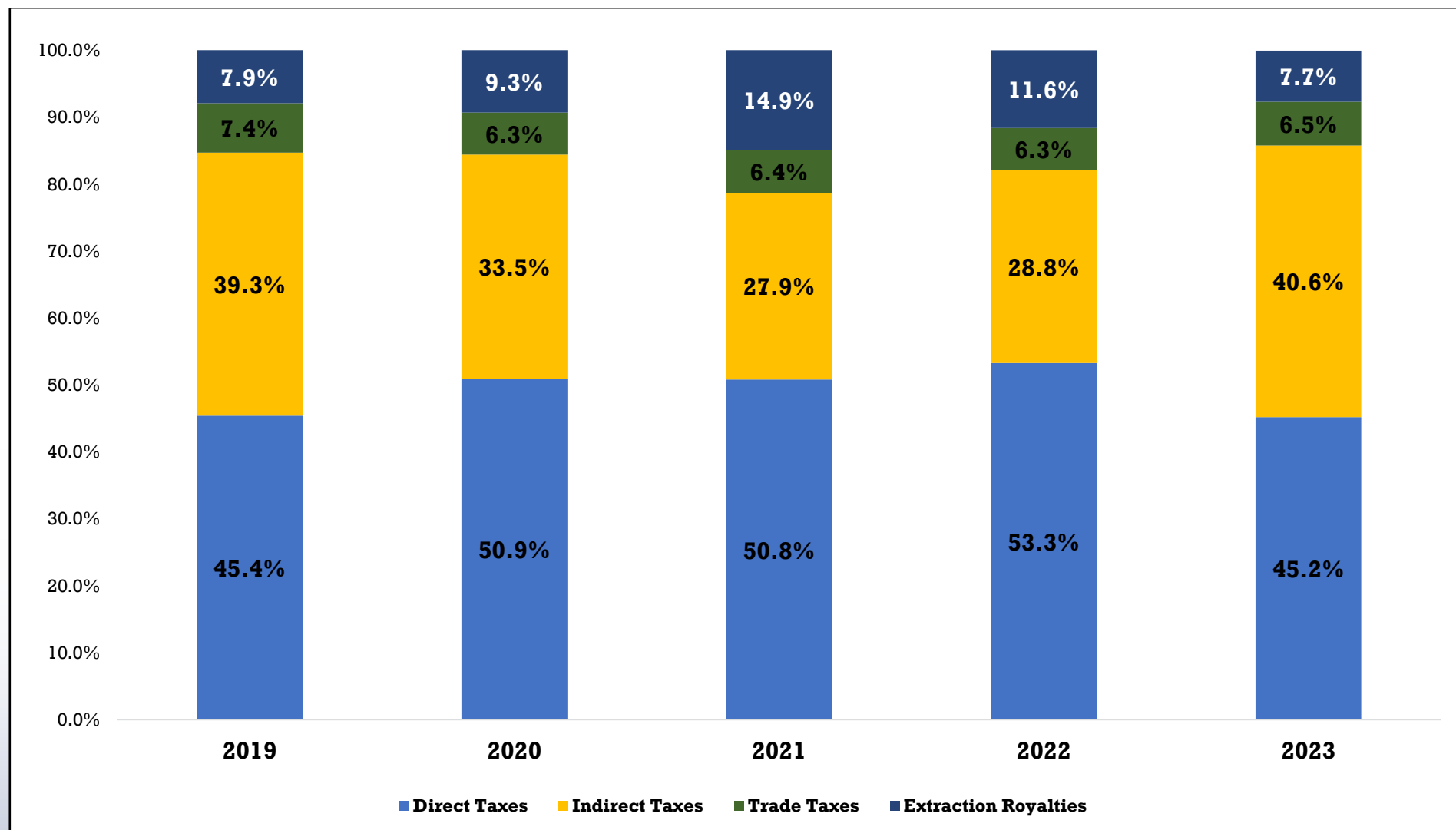
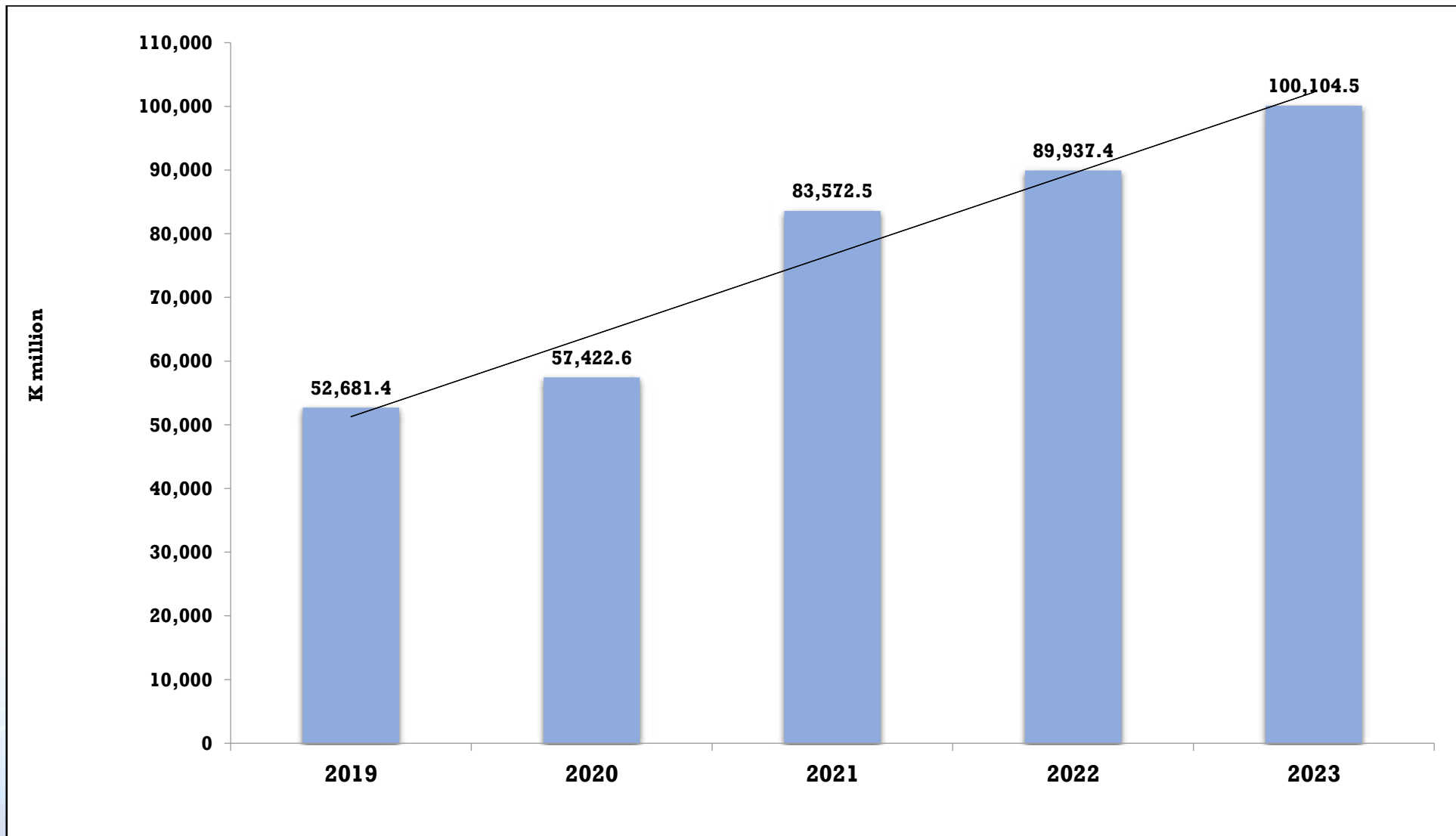


Figure 3: Net tax revenue series 2019-2023 (Nominal, K' million)



**Table 18: Net tax revenue by tax type, 2019 – 2023 (K' million)**

Year	2019	2020	2021	2022	2023
<b>Tax Revenue</b>	<b>52,681.4</b>	<b>57,422.6</b>	<b>83,572.5</b>	<b>89,937.4</b>	<b>100,104.5</b>
<b>Direct Taxes</b>	<b>23,918.7</b>	<b>29,236.0</b>	<b>42,483.2</b>	<b>47,910.2</b>	<b>45,225.6</b>
Company Tax	7,741.3	9,512.6	19,491.4	21,002.4	14,857.4
Pay-As-You-Earn (PAYE)	11,624.5	14,229.2	14,971.7	18,101.5	19,518.0
Withholding Tax & Other taxes	4,552.8	5,494.3	8,020.1	8,552.0	10,399.4
Rental Income Tax	-	-	-	254.3	450.9
Extraction Royalty	4,184.8	5,348.2	12,417.3	10,445.3	<b>7,709.0</b>
<b>Indirect Taxes</b>	<b>20,708.5</b>	<b>19,232.5</b>	<b>23,343.8</b>	<b>25,909.9</b>	<b>40,630.8</b>
Excise Duties	3,928.8	4,593.5	4,243.8	5,094.4	7,421.3
Domestic VAT	6,050.3	3,422.8	6,540.7	5,889.7	9,865.6
VAT on Imports	10,634.2	11,108.8	12,415.6	14,690.5	23,042.3
Insurance Premium Levy	95.3	107.4	143.6	235.3	301.5
<b>Trade Taxes</b>	<b>3,869.5</b>	<b>3,606.0</b>	<b>5,328.2</b>	<b>5,671.9</b>	<b>6,539.2</b>
Import Tariffs	3,484.6	3,405.9	5,150.8	5,474.1	6,312.2
Export Duty	323.8	132.5	99.2	102.6	109.0
Carbon Tax	61.1	67.6	78.1	95.2	117.9
Other Revenue	0.0	0.0	0.0	0.0	0.0

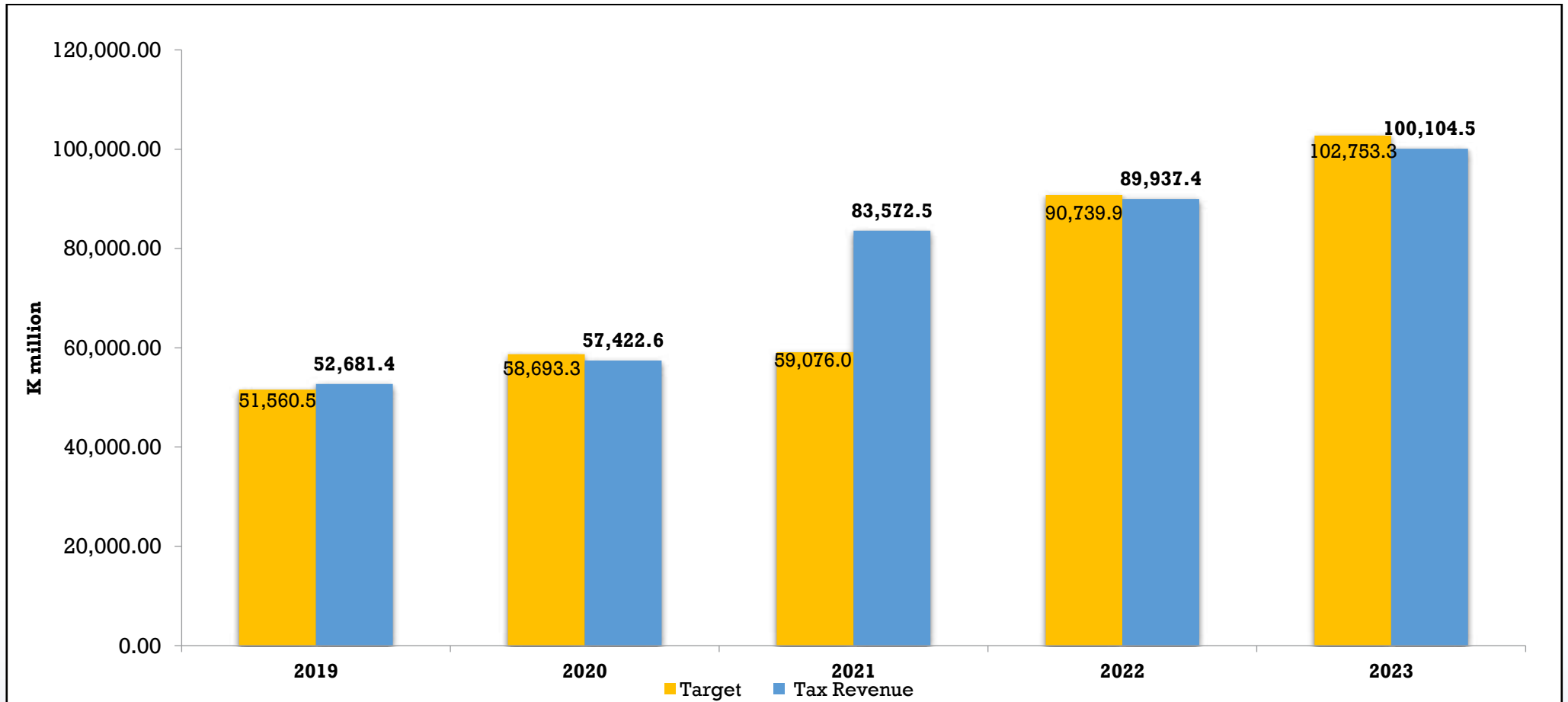
## Tax revenue outturn against targets

**Table 19: Tax revenue performance against targets 2019 – 2023 (K' Million)**

Year	Target/Out-turn	Tax Revenue	DIRECT TAXES					Extraction Royalty	INDIRECT TAXES				TRADE TAXES			
			Total Direct Taxes	o/w Company Tax	o/w PAYE	o/w WHT Tax	Rental Income Tax		Total Indirect Taxes	o/w Excise Duties	IPL <sup>14</sup>	Domestic and import VAT	Total Trade Taxes	Carbon tax	o/w Import Tariffs	o/w Export Duty
2019	Target	51,560.5	23,291.3	7,221.6	11,421.0	4,648.7	-	4,887.6	19,632.3	4,661.6	108.2	14,862.5	3,749.2	62.3	3,537.7	149.2
	Out-turn	52,681.4	23,918.6	7,741.3	11,624.5	4,552.8	-	4,184.8	20,708.6	3,928.8	95.3	16,684.5	3,869.5	61.1	3,484.6	323.8
2020	Target	58,693.3	25,612.5	7,903.9	12,331.4	5,377.2	-	4,819.6	23,826.1	4,715.7	106.2	19,004.2	4,435.0	66.4	4,182.2	186.4
	Out-turn	57,422.6	29,236.0	9,512.6	14,229.2	5,494.3	-	5,348.2	19,232.5	4,593.5	107.4	14,531.6	3,606.0	67.6	3,405.9	132.5
2021	Target	59,076.0	27,064.5	9,114.6	12,867.2	5,082.8	-	5,686.1	21,440.5	4,385.6	116.9	16,938.0	4,884.9	422.7	4,284.7	177.6
	Out-turn	83,572.5	42,483.2	19,491.4	14,971.7	8,020.1	-	12,417.3	23,343.7	4,243.8	143.6	18,956.3	5,328.2	78.1	5,150.8	99.2
2022	Target	90,739.9	42,275.4	16,284.2	17,258.9	8,335.5	396.8	12,839.0	28,721.9	5,769.7	265.7	22,686.6	6,903.5	414.8	6,355.1	133.6
	Out-turn	89,937.4	47,910.2	21,002.4	18,101.5	8,552.0	254.3	10,445.3	25,909.9	5,094.4	235.3	20,580.2	5,671.9	95.2	5,474.1	102.6
2023	Target	102,753.3	50,427.1	21,196.0	19,319.2	9,737.7	174.2	8,986.2	36,048.4	6,628.4	210.7	29,209.2	7,291.5	302.0	6,880.0	109.5
	Out-turn	100,104.5	45,225.6	14,857.4	19,518.0	10,399.4	450.9	7,709.0	40,630.8	7,421.3	301.5	32,908.0	6,539.2	117.9	6,312.2	109.0

<sup>14</sup> Insurance Premium Levy

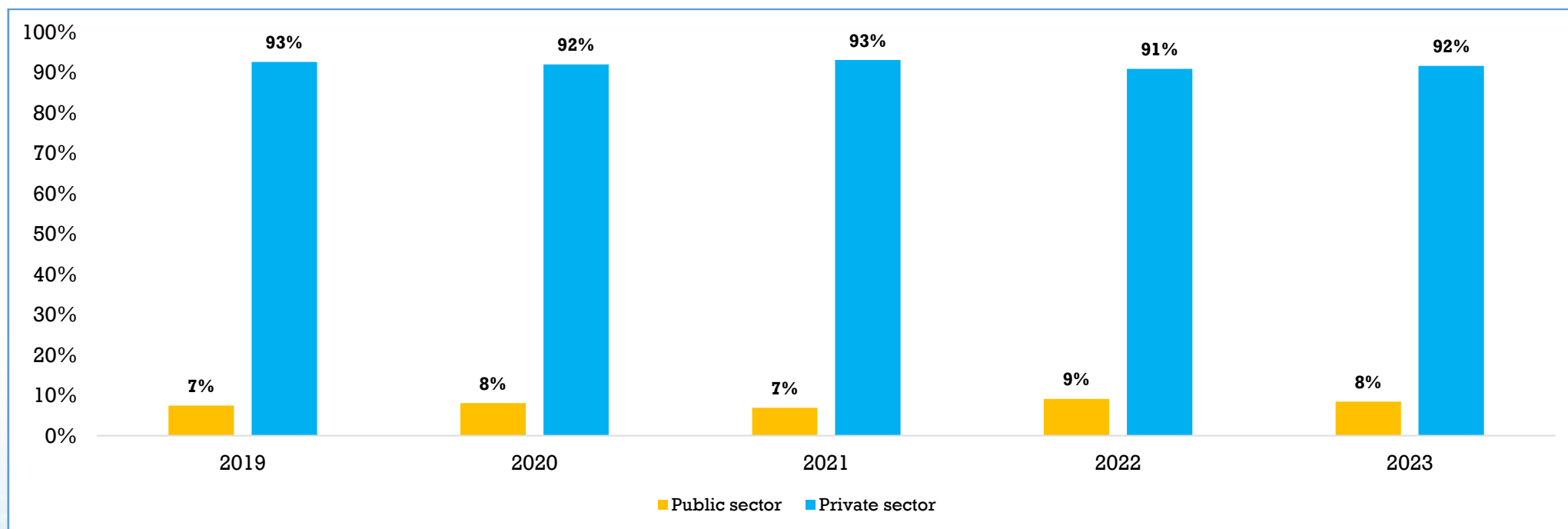
**Figure 4: Tax Revenue Performance against Target, 2019 – 2023 (K' Million)**



**Table 20: Tax revenue by Public and Private Sectors, 2019-2023 (K' million)**

Taxpayer	2019	2020	2021	2022	2023
Public sector	4,753.2	5,670.2	6,667.4	9,723.8	9,357.02
Private sector	59,091.5	64,873.0	89,616.2	96,900.1	107,605.78
<b>Gross Tax Revenue<sup>15</sup></b>	<b>63,844.7</b>	<b>70,543.2</b>	<b>96,283.6</b>	<b>106,623.9</b>	<b>116,962.8</b>

**Figure 5: Percentage distribution of Tax revenue by public and Private sectors, 2019-2023**



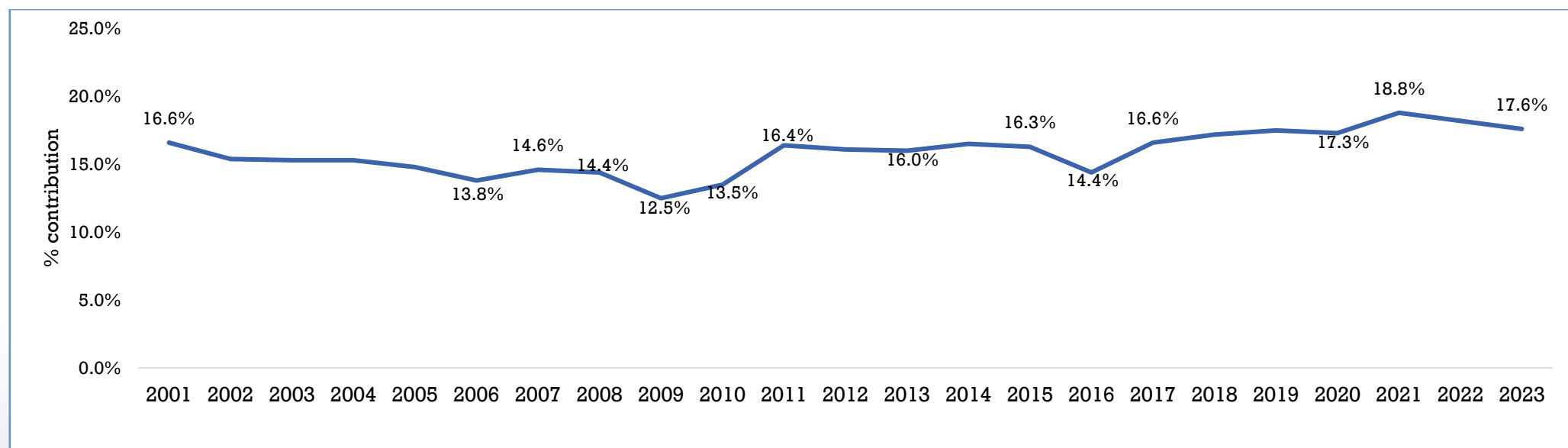
<sup>15</sup> Gross Tax revenue is including non-tax revenue and tax revenue

## Tax Revenue as a Percentage of GDP

Table 21: Tax to GDP ratio by tax type, 2019 – 2023

Year	Total revenue	Direct Taxes	Indirect Taxes	Trade Taxes	Extractive Royalties
2019	17.5%	8.0%	6.9%	1.3%	1.4%
2020	17.3%	8.8%	5.8%	1.1%	1.6%
2021	18.8%	9.6%	5.3%	1.2%	2.8%
2022	18.2%	9.7%	5.2%	1.1%	2.1%
2023 <sup>16</sup>	17.6%	7.9%	7.1%	1.1%	1.4%

Figure 6: Tax revenue as a percentage of GDP 2001 – 2023



- GDP base year was rebased from 1994 base to 2010 base in 2014

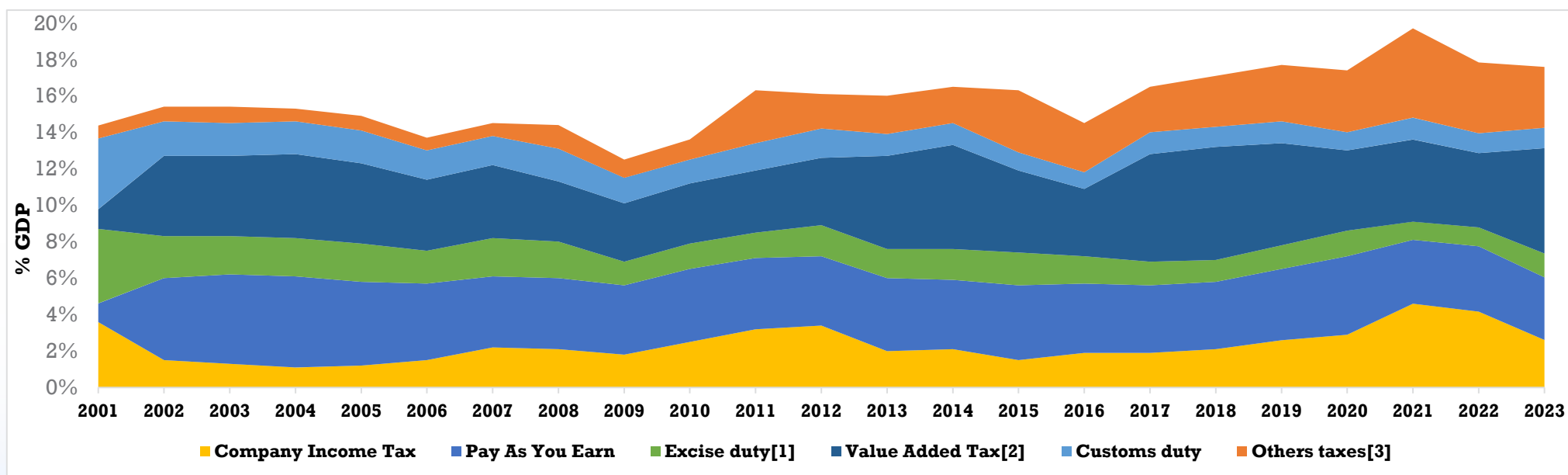
<sup>16</sup> Based on 2023 GDP figure of K569,223.5 million



**Table 22: Tax type to GDP ratio**

Year	Company Income Tax	Pay-As-You-Earn	Excise duty <sup>17</sup>	Value Added Tax <sup>18</sup>	Customs duty	Others taxes <sup>19</sup>
2019	2.6%	3.9%	1.3%	5.6%	1.2%	3.1%
2020	2.9%	4.3%	1.4%	4.4%	1.0%	3.4%
2021	4.6%	3.5%	1.0%	4.5%	1.2%	4.9%
2022	4.3%	3.7%	1.0%	4.2%	1.1%	3.9%
2023	2.6%	3.4%	1.3%	5.8%	1.1%	3.3%

**Figure 7: Tax type to GDP ratio**



[1] Excise duty include local and import excise duty

[2] Value Added Tax consists of domestic and import VAT

[3] Other Taxes include with extraction royalties, withholding taxes, turnover tax, export duty, carbon tax and IPL

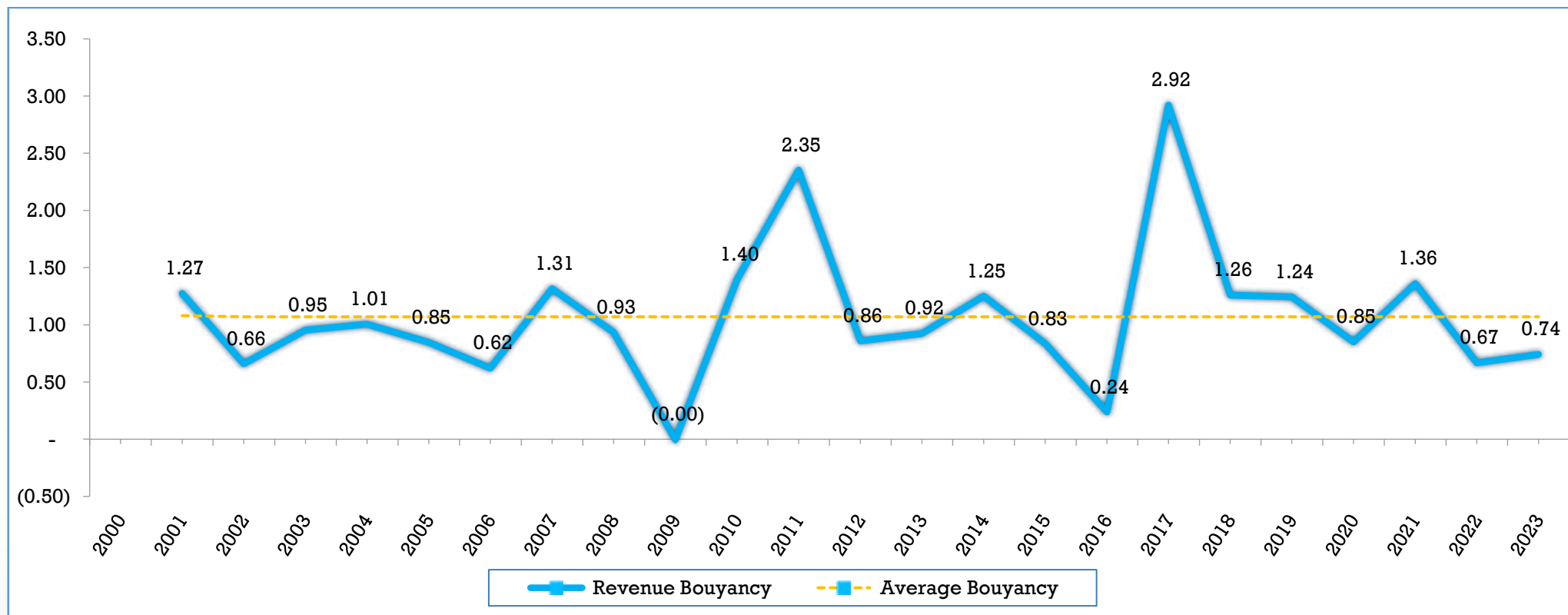
<sup>17</sup> Excise duty include local and import excise duty

<sup>18</sup> Value Added Tax consists of domestic and import VAT

<sup>19</sup> Other Taxes include with extraction royalties, withholding taxes, turnover tax, export duty, carbon tax and IPL

## Tax Buoyancy

Figure 8: Tax revenue buoyancy<sup>20</sup>, 2001 – 2023



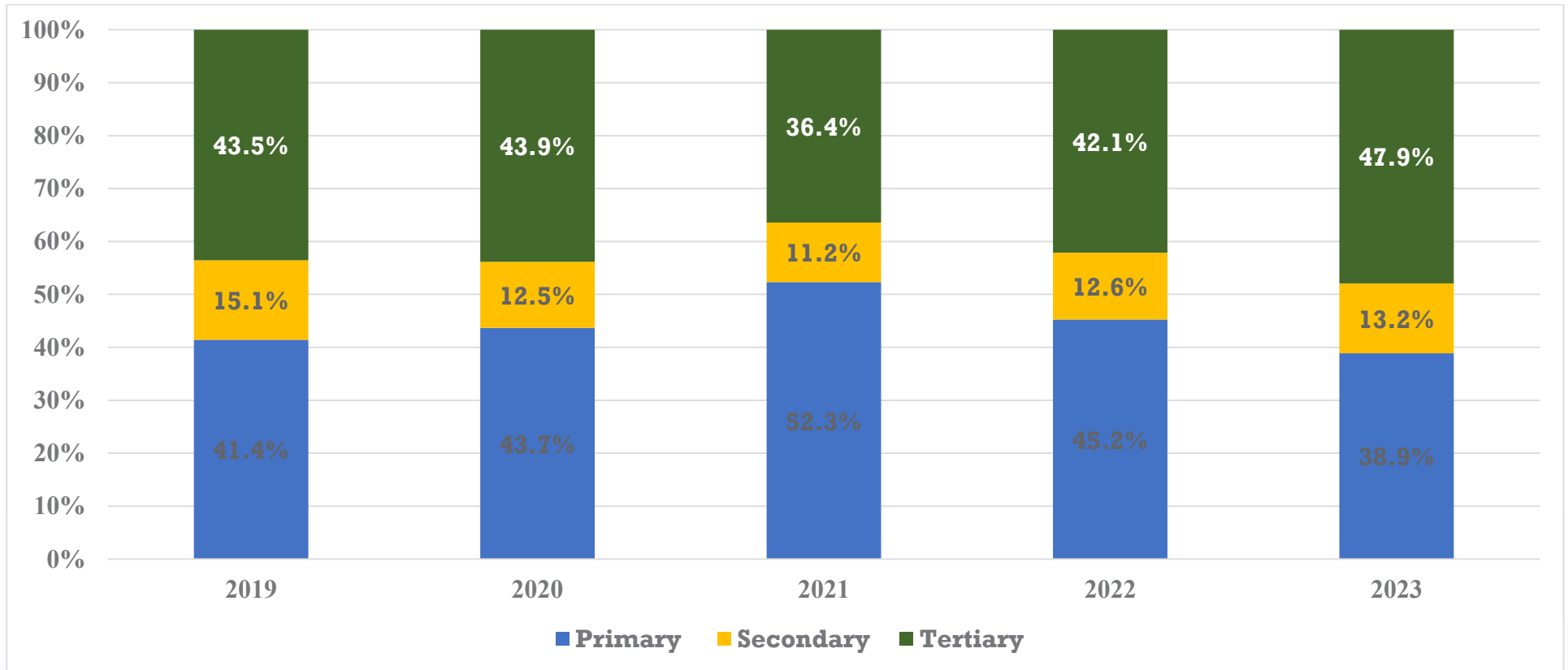
<sup>20</sup> Tax buoyancy is an indicator to measure efficiency and responsiveness of revenue mobilization in response to growth in the Gross domestic product. A tax is said to be buoyant if the tax revenues increases more than proportionately in response to a rise in national income or output.

## Domestic Tax Revenue Contributions by Economic Sectors

Table 23: Sector contribution to gross domestic collections, 2019 – 2023 (K' million)

Section	Economic Sectors	2019		2020		2021		2022		2023	
		Value	% of Revenue	Value	% of Revenue	Value	% of Revenue	Value	% of Revenue	Value	% of Revenue
	<b>Primary Sector</b>										
<b>A</b>	Agriculture, forestry and fishing	663.0	1.4%	791.0	1.5%	1,008.5	1.3%	1,342.2	1.6%	1,485.1	1.8%
<b>B</b>	Mining and quarrying	19,083.0	40.0%	22,596.0	42.2%	39,233.2	51.0%	36,675.1	43.6%	30,921.1	37.1%
	<b>Secondary Sector</b>										
<b>C</b>	Manufacturing	3,630.0	7.6%	3,778.0	7.1%	4,866.2	6.3%	6,041.4	7.2%	6,701.0	8.0%
<b>D</b>	Electricity, gas, steam and air conditioning supply	2,167.0	4.5%	1,818.0	3.4%	2,214.3	2.9%	3,023.2	3.6%	2,578.2	3.1%
<b>E</b>	Water supply; sewerage, waste mgt	71.0	0.1%	60.0	0.1%	129.2	0.2%	104.5	0.1%	81.5	0.1%
<b>F</b>	Construction	1,311.0	2.7%	1,012.0	1.9%	1,415.0	1.8%	1,447.7	1.7%	1,651.4	2.0%
	<b>Tertiary Sector</b>										
<b>G</b>	Wholesale and retail trade; repair of motor vehicles and motorcycles	5,421.0	11.4%	4,805.0	9.0%	4,829.7	6.3%	6,425.4	7.6%	7,209.1	8.6%
<b>H</b>	Transportation and storage	782.0	1.6%	746.0	1.4%	899.0	1.2%	1,027.9	1.2%	1,402.1	1.7%
<b>I</b>	Accommodation and food service activities	392.0	0.8%	237.0	0.4%	286.5	0.4%	455.5	0.5%	658.0	0.8%
<b>J</b>	Information and communication	1,645.0	3.5%	2,159.0	4.0%	2,805.0	3.6%	3,122.9	3.7%	3,795.6	4.6%
<b>K</b>	Financial and insurance activities	3,281.0	6.9%	3,650.0	6.8%	4,648.5	6.0%	6,459.5	7.7%	7,157.0	8.6%
<b>L</b>	Real estate activities	440.0	0.9%	230.0	0.4%	402.0	0.5%	382.3	0.5%	494.5	0.6%
<b>M</b>	Professional, scientific and technical activities	1,095.0	2.3%	1,390.0	2.6%	1,855.5	2.4%	2,230.8	2.7%	2,443.0	2.9%
<b>N</b>	Administrative and support service activities	1,915.0	4.0%	2,193.0	4.1%	2,603.2	3.4%	3,389.8	4.0%	3,757.3	4.5%
<b>O</b>	Public administration and defence;	2,717.0	5.7%	3,848.0	7.2%	4,885.5	6.4%	6,167.1	7.3%	6,299.3	7.6%
<b>P</b>	Education	1,056.0	2.2%	1,829.0	3.4%	1,498.7	1.9%	1,988.2	2.4%	2,333.1	2.8%
<b>Q</b>	Human health and social work activities	186.0	0.4%	258.0	0.5%	351.6	0.5%	470.1	0.6%	529.2	0.6%
<b>R</b>	Arts, entertainment and recreation	133.0	0.3%	72.0	0.1%	159.5	0.2%	367.6	0.4%	568.4	0.7%
<b>S</b>	Other service activities	1,519.0	3.2%	1,774.0	3.3%	2,393.8	3.1%	2,592.0	3.1%	2,998.6	3.6%
<b>T</b>	Activities of extraterritorial organizations and bodies	33.0	0.1%	41.0	0.1%	83.2	0.1%	80.9	0.1%	68.7	0.1%
<b>U</b>	Activities of households as employers; undifferentiated goods- and services	-	0.0%	-	0.0%	0.3	0.0%	0.2	0.0%	0.2	0.0%
	Unclassified/Individual	142.0	0.3%	251.0	0.5%	310.4	0.4%	227.7	0.3%	233.6	0.3%
	<b>Total</b>	<b>47,683.2</b>	<b>100.0%</b>	<b>53,535.8</b>	<b>100.0%</b>	<b>76,878.60</b>	<b>100.00%</b>	<b>84,022.0</b>	<b>100.0%</b>	<b>83,366.0</b>	<b>100.0%</b>

**Figure 9: Sector Contributions to Gross Domestic Collections, 2019 – 2023**



## Gross Domestic Tax Revenue

Table 24: Gross Domestic Tax Revenue by Taxpayer Size, 2019-2023

<b>Taxpayer Size</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Large	39,569.8	44,706.5	66,143.3	67,451.8	66,185.2
Medium	783.5	939.5	1,203.4	1,588.8	2,284.3
Small	7,329.9	7,889.8	9,533.0	14,981.5	14,896.4
<b>Total</b>	<b>47,683.2</b>	<b>53,535.8</b>	<b>76,879.7</b>	<b>84,022.1</b>	<b>83,366.0</b>

Table 25: Gross Domestic Tax Revenue by Tax Type and Taxpayer Size, 2019-2023

Tax Type	Taxpayer Size	2018	2019	2020	2021	2022	2023
Domestic Excise	Large Taxpayer	2,254.5	2,605.5	2,513.5	2,694.1	3,022.7	3,560.4
Domestic Excise	Medium Taxpayer	7.9	9.1	8.0	11.7	11.2	52.3
Domestic Excise	Small Taxpayer	10.4	12.0	5.8	4.8	6.9	11.6
<b>Total</b>	<b>Total</b>	<b>2,272.7</b>	<b>2,626.6</b>	<b>2,527.3</b>	<b>2,710.5</b>	<b>3,040.8</b>	<b>3,624.3</b>
Income Tax	Large Taxpayer	5,651.5	7,070.7	8,807.7	17,715.8	16,948.7	13,293.2
Income Tax	Medium Taxpayer	115.7	144.8	165.3	206.6	230.1	181.4
Income Tax	Small Taxpayer	420.3	525.9	539.6	1,599.4	3,870.3	1,478.7
<b>Total</b>	<b>Total</b>	<b>6,187.5</b>	<b>7,741.3</b>	<b>9,512.6</b>	<b>19,521.8</b>	<b>21,049.0</b>	<b>14,953.3</b>
Insurance Premium Levy	Large Taxpayer	99.7	89.3	98.1	135.6	224.0	285.6
Insurance Premium Levy	Medium Taxpayer	6.3	5.6	9.1	7.4	10.1	14.5
Insurance Premium Levy	Small Taxpayer	0.4	0.4	0.1	0.7	1.2	1.5
<b>Total</b>	<b>Total</b>	<b>106.5</b>	<b>95.3</b>	<b>107.4</b>	<b>143.6</b>	<b>235.3</b>	<b>301.5</b>
Mineral Royalty	Large Taxpayer	3,490.2	3,710.1	4,763.8	12,054.8	9,072.1	6,296.1
Mineral Royalty	Medium Taxpayer	0.6	0.6	0.6	3.4	9.5	4.2
Mineral Royalty	Small Taxpayer	445.9	474.0	583.8	359.0	1,364.4	1,408.7
<b>Total</b>	<b>Total</b>	<b>3,936.7</b>	<b>4,184.8</b>	<b>5,348.2</b>	<b>12,417.3</b>	<b>10,446.0</b>	<b>7,709.0</b>
Pay As You Earn	Large Taxpayer	6,963.4	7,722.2	9,743.0	9,605.0	11,704.3	12,155.5
Pay As You Earn	Medium Taxpayer	231.6	256.8	366.2	406.9	613.1	686.6
Pay As You Earn	Small Taxpayer	3,292.8	3,651.7	4,120.0	5,010.4	5,827.9	6,718.4
<b>Total</b>	<b>Total</b>	<b>10,487.8</b>	<b>11,630.7</b>	<b>14,229.2</b>	<b>15,022.3</b>	<b>18,145.3</b>	<b>19,560.6</b>
Tourism Levy	Large Taxpayer	12.6	16.2	7.9	12.6	20.6	28.5
Tourism Levy	Medium Taxpayer	1.9	2.4	1.2	3.0	7.3	7.2
Tourism Levy	Small Taxpayer	2.0	2.5	1.4	3.2	7.6	8.3
<b>Total</b>	<b>Total</b>	<b>16.5</b>	<b>21.2</b>	<b>10.5</b>	<b>18.8</b>	<b>35.4</b>	<b>44.0</b>
Value Added Tax	Large Taxpayer	13,461.7	14,391.8	14,056.1	16,970.3	18,883.4	21,333.3
Value Added Tax	Medium Taxpayer	176.1	188.3	179.8	218.1	375.4	721.5
Value Added Tax	Small Taxpayer	1,854.7	1,982.9	1,829.5	1,590.7	2,777.1	3,942.0
<b>Total</b>	<b>Total</b>	<b>15,492.6</b>	<b>16,563.0</b>	<b>16,065.4</b>	<b>18,779.1</b>	<b>22,035.9</b>	<b>25,996.7</b>
Withholding Tax & Others	Large Taxpayer	3,314.5	3,964.0	4,716.4	6,955.1	7,576.0	9,232.7
Withholding Tax & Others	Medium Taxpayer	147.1	175.9	209.3	346.2	332.1	616.7
Withholding Tax & Others	Small Taxpayer	569.0	680.5	809.7	964.9	1,126.2	1,327.3
<b>Total</b>	<b>Total</b>	<b>4,030.6</b>	<b>4,820.4</b>	<b>5,735.4</b>	<b>8,266.2</b>	<b>9,034.3</b>	<b>11,176.7</b>
<b>Grand Total</b>		<b>42,530.9</b>	<b>47,683.2</b>	<b>53,535.8</b>	<b>76,879.7</b>	<b>84,022.1</b>	<b>83,366.0</b>

**Table 26: Gross Domestic Tax Revenue by Sector and Taxpayer Size, 2021-2023**

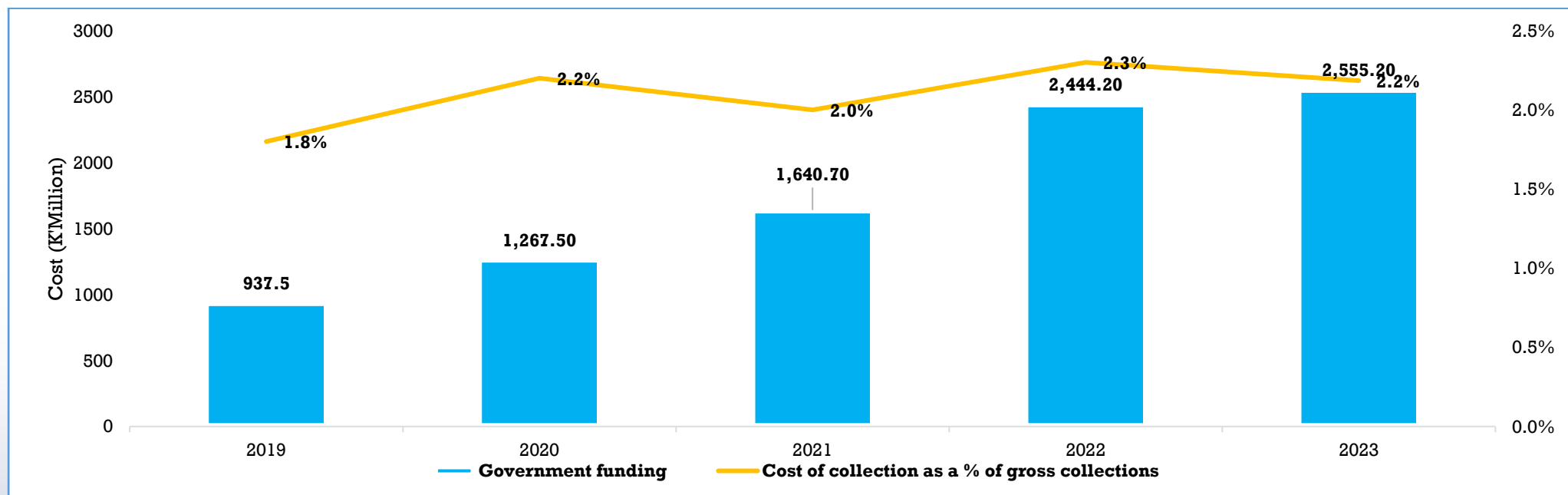
ISIC Section	Sector	2021				2022				2023			
		Large Taxpayer	Medium Taxpayer	Small Taxpayer	Total	Large Taxpayer	Medium Taxpayer	Small Taxpayer	Total	Large Taxpayer	Medium Taxpayer	Small Taxpayer	Total
	<b>Primary</b>												
<b>A</b>	Agriculture, forestry and fishing	836.6	42.4	130.3	1,009.3	1,030.9	56.9	279.3	1,367.1	1,198.3	75.2	254.1	1,527.6
<b>B</b>	Mining and Quarrying	34,144.1	142.7	4,759.5	39,046.4	30,845.4	123.3	5,265.9	36,234.6	24,499.8	255.6	5,702.9	30,458.3
	<b>Secondary</b>												
<b>C</b>	Manufacturing	4,885.5	39.7	165.8	5,091.1	5,652.6	57.6	295.7	6,005.8	1,496.4	94.5	1,423.0	3,014.0
<b>D</b>	Electricity, gas, steam and air conditioning supply	2,354.9	7.2	0.1	2,362.3	2,822.1	119.2	2.2	2,943.4	68.3	164.0	536.2	768.5
<b>E</b>	Water supply; sewerage, waste management and remediation	30.6	4.8	67.1	102.5	44.5	6.0	54.4	105.0	210.2	3.9	6.5	220.6
<b>F</b>	Construction	1,217.8	99.4	110.0	1,427.2	1,157.8	125.3	153.9	1,437.0	860.8	139.4	290.7	1,290.8
	<b>Tertiary</b>												
<b>G</b>	Wholesale and retail trade; repair of motor vehicles and motorcycles	4,127.7	172.3	537.5	4,837.6	4,396.3	199.0	1,881.6	6,476.9	5,718.7	340.4	1,246.1	7,305.2
<b>H</b>	Transportation and storage	789.7	30.1	86.9	906.7	840.6	37.1	135.0	1,012.6	825.3	46.9	263.0	1,135.3
<b>I</b>	Accommodation and food service activities	229.2	19.1	34.3	282.6	338.2	38.6	76.0	452.8	397.3	72.9	107.8	578.1
<b>J</b>	Information and communication	2,923.6	15.9	36.6	2,976.1	3,283.3	19.2	49.3	3,351.8	217.6	24.6	847.5	1,089.6
<b>K</b>	Real estate activities	180.4	9.2	157.3	347.0	153.3	18.8	222.1	394.2	1,186.0	25.2	43.6	1,254.8
<b>L</b>	Financial and insurance activities	4,829.2	105.3	35.0	4,969.5	6,166.5	122.1	78.4	6,367.0	359.2	244.6	1,541.9	2,145.7
<b>M</b>	Professional, scientific and technical activities	1,119.4	91.8	496.2	1,707.5	994.1	104.5	1,155.0	2,253.6	5,313.8	79.9	256.8	5,650.5
<b>N</b>	Administrative and support service activities	2,269.6	47.8	301.4	2,618.8	2,812.2	59.5	491.4	3,363.1	2,525.9	102.5	695.3	3,323.7
<b>O</b>	Public administration and defence; compulsory social security	4,022.2	4.8	881.4	4,908.5	4,600.6	10.0	1,675.9	6,286.5	7,397.0	5.7	1,050.1	8,452.8
<b>P</b>	Education	248.5	16.4	894.5	1,159.4	189.5	26.4	1,823.9	2,039.7	8,745.2	36.8	65.7	8,847.6
<b>Q</b>	Human health and social work activities	150.3	22.9	144.0	317.3	215.3	27.3	238.8	481.4	1,103.3	31.0	54.1	1,188.4
<b>R</b>	Arts, entertainment and recreation	141.0	9.9	14.5	165.4	307.1	15.7	54.1	377.0	544.5	22.8	94.6	661.9
<b>S</b>	Other service activities	1,570.6	308.8	387.6	2,267.0	1,536.2	409.4	651.6	2,597.2	2,462.8	510.5	404.7	3,378.1
<b>T</b>	Activities of extraterritorial organizations and bodies	67.7	0.3	13.3	81.4	61.4	0.2	20.9	82.5	85.9	0.2	11.1	97.2
<b>U</b>	Activities of households as employers; undifferentiated goods- and services-	0.2	0.0	0.0	0.3	0.1	0.1	0.0	0.2	0.2	0.1	0.0	0.2
	Unclassified/Individuals	4.3	12.4	279.4	296.1	4.1	12.6	376.0	392.7	968.9	7.5	0.6	977.0
		<b>66,143.3</b>	<b>1,203.4</b>	<b>9,533.0</b>	<b>76,879.7</b>	<b>67,451.8</b>	<b>1,588.8</b>	<b>14,981.5</b>	<b>84,022.1</b>	<b>66,185.2</b>	<b>2,284.3</b>	<b>14,896.4</b>	<b>83,366.0</b>

## Cost of Collection

**Table 27: Cost of collection 2019 – 2023 (K' Million)**

	2019	2020	2021	2022	2023
Government funding	937.5	1,267.5	1,640.7	2,444.2	2,555.2
Gross collections	52,681.4	57,665.1	96,283.6	106,623.9	116,962.8
<b>Cost of collection as a % of gross collections</b>	<b>1.8%</b>	<b>2.2%</b>	<b>2.0%</b>	<b>2.3%</b>	<b>2.2%</b>

**Figure 10: Cost of collection as a percentage of gross collections 2019-2023**



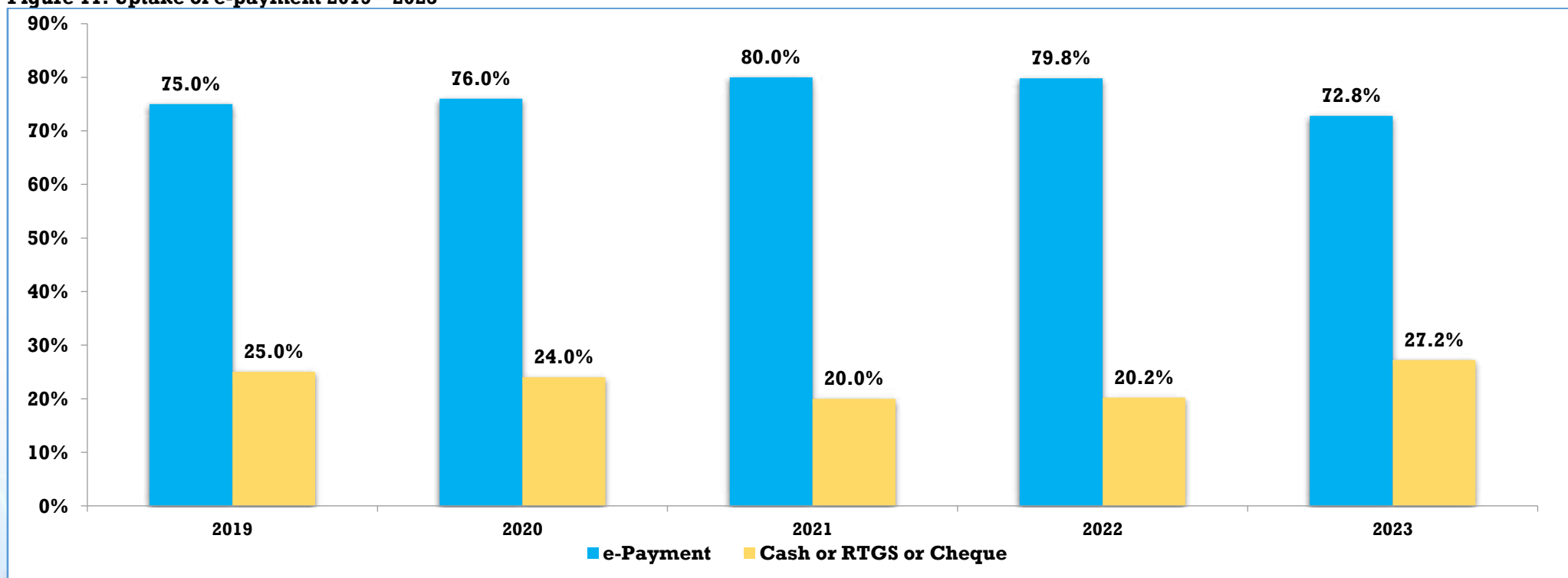


## Tax payment Channels

**Table 28 Uptake of e-payment 2019 – 2023**

Mode of payment	2019	2020	2021	2022	2023
e-Payment	75.0%	76.0%	80.0%	79.8%	72.8%
Cash or RTGS or Cheque	25.0%	24.0%	20.0%	20.2%	27.2%

**Figure 11: Uptake of e-payment 2019 – 2023**

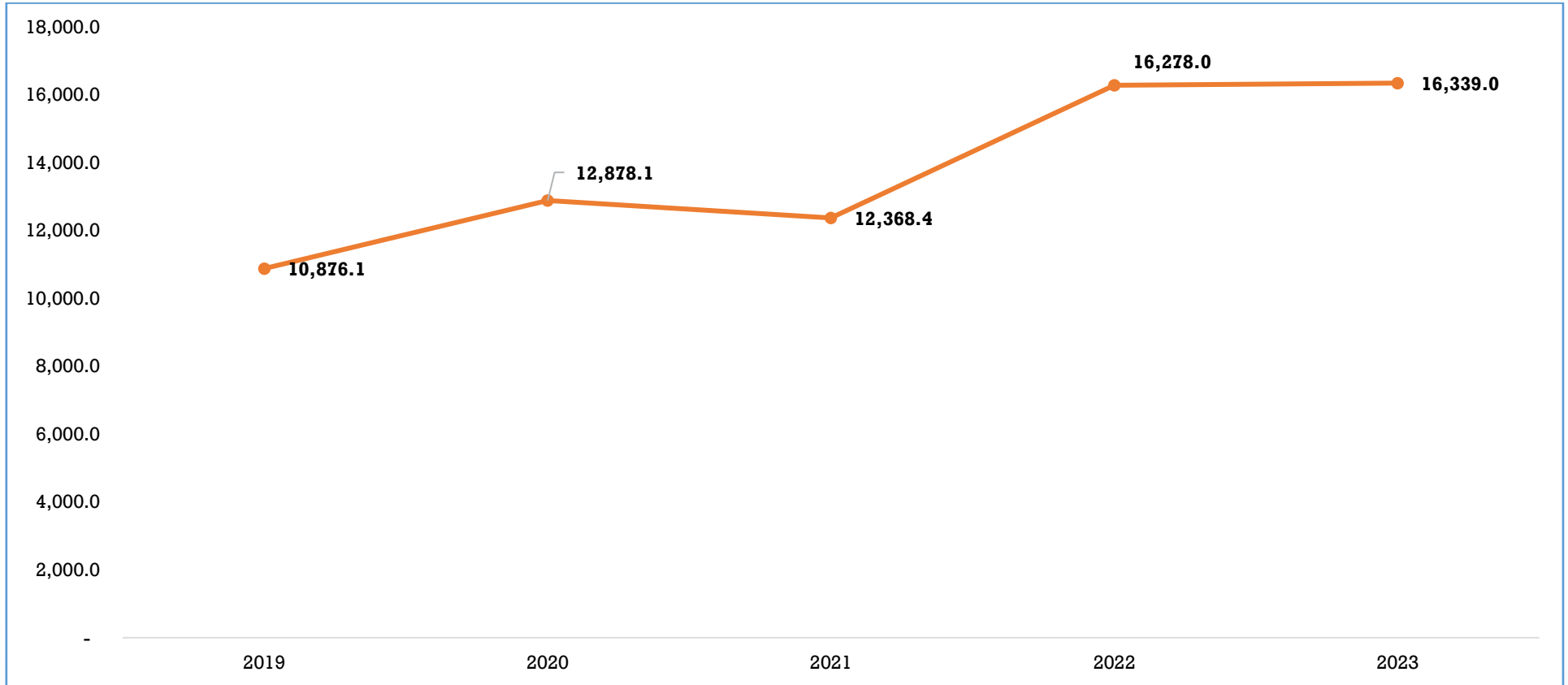


## Tax Refunds by Tax Type

Table 29: Tax refunds by tax type (K' million) 2019-2023

Year	2019	2020	2021	2022	2023
<b>A. Direct taxes</b>	<b>88.2</b>	<b>72.4</b>	<b>106.1</b>	<b>92.8</b>	<b>176.7</b>
1. Company tax	-	-	30.4	46.6	95.9
o/w Non-mining company tax	-	-	2.7	46.6	95.9
o/w Mining company tax	-	-	27.7	-	-
2. PAYE	6.2	-	50.6	43.8	42.6
3. Withholding taxes & others	82.0	72.4	25.1	1.7	37.2
4. Mineral royalty tax	-	-	-	0.7	-
5. Rental Income Tax	-	-	-	-	1.0
<b>B. Excise taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1. Excise duties	-	-	-	-	-
2. Fuel levy	-	-	-	-	-
<b>C. Value added tax</b>	<b>10,512.7</b>	<b>12,642.6</b>	<b>12,238.4</b>	<b>16,146.2</b>	<b>16,131.1</b>
<b>D. Customs refund</b>	<b>275.2</b>	<b>163.1</b>	<b>23.9</b>	<b>39.0</b>	<b>31.2</b>
<b>Total refunds</b>	<b>10,876.1</b>	<b>12,878.1</b>	<b>12,368.4</b>	<b>16,278.0</b>	<b>16,339.0</b>

**Figure 12: Total Refund Paid Series, 2019 - 2023 (K' Millions)**

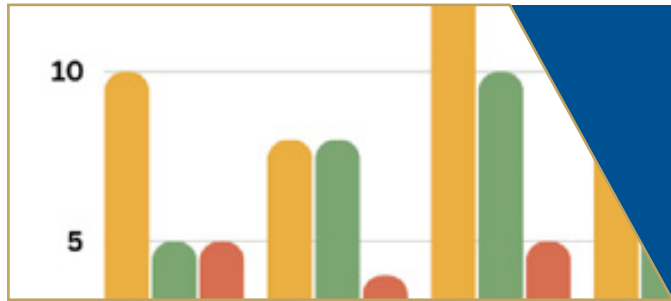


**Table 30: Distribution of approved VAT refund claims pending payment (K' million)**

Year	Mining	Non-Mining	Total
2013	47.8	1.7	49.5
2014	-	3.4	3.4
2015	0.1	2.2	2.4
2016	0.5	7.6	8.1
2017	0.5	7.7	8.2
2018	700.8	25.2	726.1
2019	993.3	36.6	1,029.9
2020	1,638.2	202.9	1,841.1
2021	2,861.8	398.4	3,260.2
2022	5,973.4	566.2	6,539.7
2023	2,600.4	365.3	2,965.7
<b>Total</b>	<b>14,817.0</b>	<b>1,617.3</b>	<b>16,434.3</b>

**Table 31: Paid VAT refunds by economic sector 2019-2023 (K' million)**

Return Period	Economic Sector		Grand Total
	Mining	Non-Mining	
2019	7,569.1	2,943.6	10,512.7
2020	9,608.4	3,034.2	12,642.6
2021	9,056.4	3,182.0	12,238.4
2022	11,064.4	5,081.8	16,146.2
2023	12,767.8	3,363.4	16,131.1



## PAYE STATISTICS

## PAYE STATISTICS

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This section presents PAYE revenue statistics for the period 2019 to 2023 as declared by the taxpayers. The chapter is outlined as follows;

- I. PAYE contributions by economic sector
- II. Proportion of taxpayers by PAYE tax bands
- III. Gross emoluments per tax band

### Key Chapter Highlights

For the period 2019 to 2023:

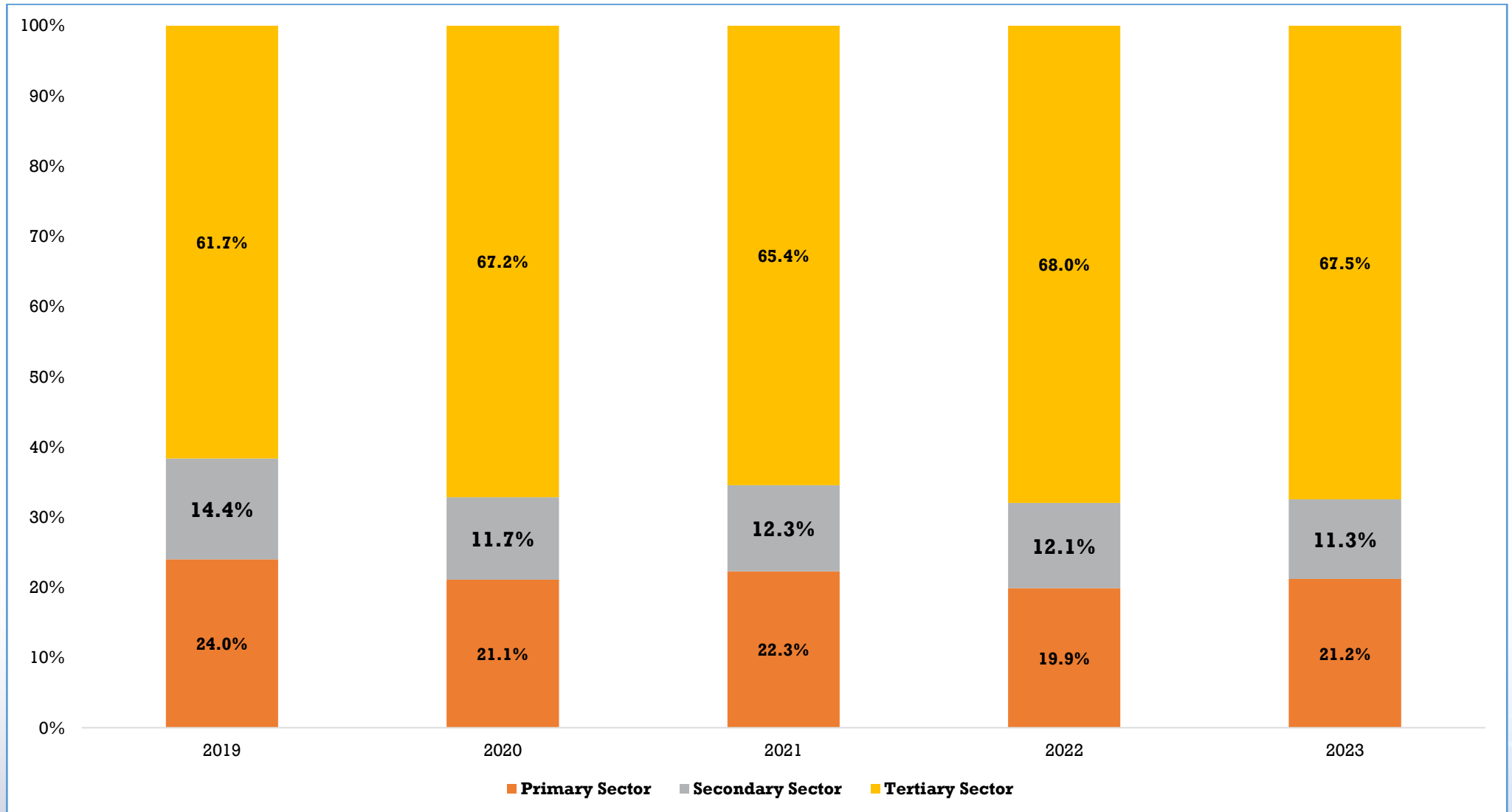
- a. The tertiary sector accounted for the largest share of collections with a period average of 66.0%, followed by the primary sector at 21.7% and secondary sector at 12.4%.
- b. The low-income tax bracket (employees with an annual salary of K57,600 and below) accounts for the largest share of the PAYE population (61.9%) in 2023.

## PAYE Contributions by Economic Sector

Table 32: PAYE collections (gross) by economic sector 2019 to 2023 (K' million)

	Economic Sectors Primary Sector	2019		2020		2021		2022		2023	
		Gross Revenue	% of Revenue	Gross Revenue	% of Revenue	Gross Revenue	% of Revenue	Gross Revenue	% of Revenue	Gross Revenue	% of Revenue
<b>A</b>	Agriculture, forestry and fishing	299	2.6%	364	2.6%	446.2	3.00%	493.8	2.7%	527.2	2.7%
<b>B</b>	Mining and quarrying	2,490.2	21.4%	2,637.5	18.5%	2,902.3	19.3%	3,112.3	17.2%	3619.1	18.5%
	<b>Secondary Sector</b>										
<b>C</b>	Manufacturing	588.3	5.1%	674.5	4.7%	778.3	5.2%	988.7	5.4%	953.4	4.87%
<b>D</b>	Electricity, gas, steam and air conditioning supply	792.3	6.8%	706.7	5.0%	726.7	4.8%	873.1	4.8%	890.1	4.6%
<b>E</b>	Water supply; sewerage, waste management and remediation activities	52.6	0.5%	53.2	0.4%	93.7	0.6%	96.7	0.5%	73.4	0.4%
<b>F</b>	Construction	236.9	2.0%	235.1	1.7%	243	1.6%	244.9	1.3%	298.2	1.5%
	<b>Tertiary Sector</b>										
<b>G</b>	Wholesale and retail trade; repair of motor vehicles and motorcycles	937.5	8.1%	1,128.0	7.9%	1,252.7	8.3%	1,419.1	7.8%	1,526.2	7.8%
<b>H</b>	Transportation and storage	354.6	3.0%	356.4	2.5%	387	2.6%	436	2.4%	595.8	3.1%
<b>I</b>	Accommodation and food service activities	98.4	0.8%	72.9	0.5%	77.3	0.5%	126.3	0.7%	140.4	0.7%
<b>J</b>	Information and communication	148.8	1.3%	173.6	1.2%	229.4	1.5%	246.3	1.4%	278.5	1.4%
<b>K</b>	Financial and insurance activities	1,040.3	8.9%	1,301.4	9.1%	1,387.8	9.2%	1,765.3	9.7%	1,967.2	10.1%
<b>L</b>	Real estate activities	279.7	2.4%	56	0.4%	134.9	0.9%	122.8	0.7%	123.0	0.6%
<b>M</b>	Professional, scientific and technical activities	395.4	3.4%	587.7	4.1%	672.2	4.5%	713.3	3.9%	704.2	3.6%
<b>N</b>	Administrative and support service activities	673.6	5.8%	851.8	6.0%	956.9	6.4%	1,134.0	6.2%	1,189.8	6.1%
<b>O</b>	Public administration and defence; compulsory social security	1,438.0	12.4%	2,119.7	14.9%	1,880.8	12.5%	2,737.9	15.1%	2,789.4	14.3%
<b>P</b>	Education	952.3	8.2%	1,760.2	12.4%	1,416.7	9.4%	1,905.3	10.5%	2,141.4	11.0%
<b>Q</b>	Human health and social work activities	150.2	1.3%	226.9	1.6%	310.5	2.1%	420.8	2.3%	463.7	2.4%
<b>R</b>	Arts, entertainment and recreation	35.3	0.3%	21.8	0.2%	26.4	0.2%	51.7	0.3%	86.7	0.4%
<b>S</b>	Other service activities	568.7	4.9%	767.9	5.4%	951.2	6.3%	1,042.2	5.7%	1,017.7	5.2%
<b>T</b>	Activities of extraterritorial organizations and bodies	21.7	0.2%	29.6	0.2%	27.5	0.2%	34.4	0.2%	27.2	0.1%
<b>U</b>	Activities of households as employers; undifferentiated goods- and services- producing activities of households for own use	-	0.0%	-	0.0%	-	0.0%	0	0.0%	0.0	0.0%
	Unclassified/Individual	76.9	0.7%	104.1	0.7%	120.7	0.8%	180.5	1.0%	148.1	0.8%
	<b>Total</b>	<b>11,630.7</b>	<b>100.0%</b>	<b>14,229.2</b>	<b>100.0%</b>	<b>15,022.2</b>	<b>100.0%</b>	<b>18,145.3</b>	<b>100.0%</b>	<b>19,560.6</b>	<b>100.0%</b>

**Figure 13: Percentage contribution of PAYE by economic sector, 2019 – 2023**





## Proportion of employees by PAYE tax bands

**Table 33: Percentage of employees by PAYE Tax Band 2019 – 2023**

<b>Income Tax Band<sup>21</sup></b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
K39,600.00 and below	66.0%	66.2%			
K39,600.01 - K49,200.00	4.4%	5.1%			
K49,200.01 - K74,400.00	6.9%	6.6%			
K74,400.01 and above	22.7%	22.1%			
K48,000.00 and below			61.2%		
K48,000.01-K57,600.00			4.8%		
K57,600.01-K82,800			7.6%		
K82,800.01 and above			26.4%		
K54,000 and Below				59.4%	
K54,000 - K57,600				1.8%	
K57,600 - K82,800				8.9%	
K82,800 and above				29.9%	
K57,600 and Below					61.9%
K57,600 - K81,600					8.6%
K81,600 - K106,800					5.1%
K106,800 and above					24.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

<sup>21</sup> Annual income tax bands

## Gross emoluments per tax band

Table 34: Gross emoluments per tax band (K' million)

Income Tax Band	2019	2020	2021	2022	2023
K39,600.00 and Below	5,647.0	5,117.1			
K39,600.01 - K49,200.00	1,370.4	1,608.5			
K49,200.01 - K74,400.00	2,759.5	2,819.2			
K74,400.01 and above	43,876.5	56,049.9			
K48,000.00 and Below			6,845.2		
K48,000.01-K57,600.00			1,409.0		
K57,600.01-K82,800			3,025.2		
K82,800.01 and above			55,032.9		
K54,000 and Below				8,363.6	
K54,000 - K57,600				585.6	
K57,600 - K82,800				3,396.7	
K82,800 and above				61,535.9	
K57,600 and Below					9,066.8
K57,600 - K81,600					3,480.7
K81,600 - K106,800					2,956.9
K106,800 and above					194,155.5
<b>TOTAL</b>	<b>53,653.3</b>	<b>65,594.7</b>	<b>66,312.3</b>	<b>73,881.8</b>	<b>209,659.8</b>



## COMPANY INCOME TAX STATISTICS

## COMPANY INCOME TAX STATISTICS

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This section presents company income tax revenue statistics for the period 2019 to 2023 by economic sector.

### Key Chapter Highlights

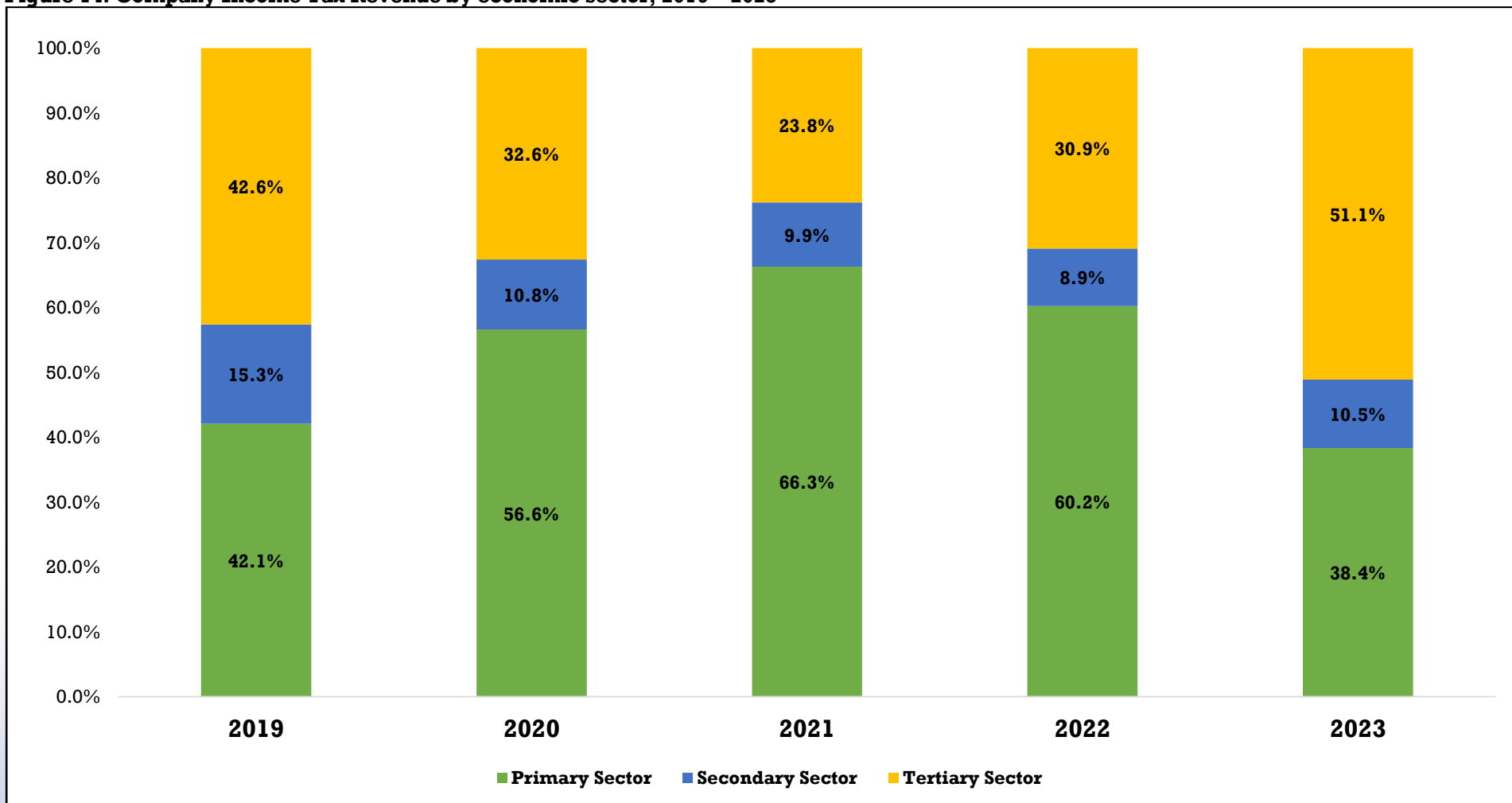
- a. Income taxes accounted for the largest share of total tax revenues with an annual average share of 45.2.%.
- b. The mining and quarrying sector was the largest contributor to CIT collections, accounting for an annual average of 34.8%.

## CIT collection by economic sector

Table 35: CIT collections (gross) by economic sector, 2019 -2023 (K' million)

Section	Economic Sector	2019		2020		2021		2022		2023	
	Primary Sector	Gross Revenue	% of Revenue	Gross Revenue	% of Revenue	Gross Revenue	% of Revenue	Gross Revenue	% of Revenue	Gross Revenue	% of Revenue
<b>A</b>	Agriculture, forestry and fishing	110.5	1.4%	148.5	1.6%	235.0	1.2%	462.7	2.2%	435.7	2.9%
<b>B</b>	Mining and quarrying	3,147.0	40.7%	5,246.4	55.2%	12,685.0	65.0%	12,211.4	58.0%	5,299.4	35.4%
	<b>Secondary Sector</b>									-	
<b>C</b>	Manufacturing	569.9	7.4%	474.9	5.0%	733.1	3.8%	782.9	3.7%	1,023.7	6.8%
<b>D</b>	Electricity, gas, steam and air conditioning supply	354.3	4.6%	286.4	3.0%	703.8	3.6%	729.1	3.5%	181.4	1.2%
<b>E</b>	Water supply; sewerage, waste mgmt	2.8	0.0%	1.8	0.0%	29.2	0.1%	3.5	0.0%	2.5	0.0%
<b>F</b>	Construction	254.7	3.3%	262.0	2.8%	462.3	2.4%	355.3	1.7%	367.5	2.5%
	<b>Tertiary Sector</b>									-	
<b>G</b>	Wholesale and retail trade; repair of motor vehicles and motorcycles	946.3	12.2%	760.4	8.0%	1,149.3	5.9%	1,347.2	6.4%	1,673.3	11.2%
<b>H</b>	Transportation and storage	147.2	1.9%	110.9	1.2%	163.6	0.8%	158.2	0.8%	259.2	1.7%
<b>I</b>	Accommodation and food services	74.7	1.0%	36.9	0.4%	26.4	0.1%	32.1	0.2%	84.0	0.6%
<b>J</b>	Information and communication	226.7	2.9%	299.9	3.2%	294.5	1.5%	504.3	2.4%	622.6	4.2%
<b>K</b>	Financial and insurance activities	1,077.7	13.9%	1,039.2	10.9%	1,609.8	8.2%	2,651.2	12.6%	2,886.8	19.3%
<b>L</b>	Real estate activities	26	0.3%	22.8	0.2%	38.4	0.2%	82.3	0.4%	39.6	0.3%
<b>M</b>	Professional, scientific and technical activities	152.3	2.0%	179.1	1.9%	423.2	2.2%	624.0	3.0%	817.8	5.5%
<b>N</b>	Administrative and support service activities	419.8	5.4%	302.4	3.2%	521.9	2.7%	624.0	3.0%	739.2	4.9%
<b>O</b>	Public administration and defence; compulsory social security	0.1	0.0%	-	0.0%	0.1	0.0%	0.6	0.0%	0.4	0.0%
<b>P</b>	Education	42.1	0.5%	46.1	0.5%	46.9	0.2%	49.4	0.2%	55.8	0.4%
<b>Q</b>	Human health and social work activities	7	0.1%	6.6	0.1%	9.0	0.0%	29.7	0.1%	28.0	0.2%
<b>R</b>	Arts, entertainment and recreation	21.5	0.3%	6.5	0.1%	2.3	0.0%	4.0	0.0%	13.0	0.1%
<b>S</b>	Other service activities	160.4	2.1%	277.9	2.9%	368.8	1.9%	372.5	1.8%	398.1	2.7%
<b>T</b>	Activities of extraterritorial organizations and bodies	0.1	0.0%	0.1	0.0%	-	0.0%	-	0.0%	0.0	0.0%
<b>U</b>	Activities of households as employers; undifferentiated goods and services	-	0.0%	-	0.0%	-	0.0%	-	0.0%	0.0	0.0%
	Unclassified/Individual	0.2	0.0%	4.0	0.0%	17.0	0.1%	24.6	0.1%	25.1	0.2%
	<b>Total</b>	<b>7,741.3</b>	<b>100.0%</b>	<b>9,512.6</b>	<b>100.0%</b>	<b>19,519.6</b>	<b>100.0%</b>	<b>21,049.0</b>	<b>100.0%</b>	<b>14,953.3</b>	<b>100.0%</b>

**Figure 14: Company Income Tax Revenue by economic sector, 2019 – 2023**





# INDIRECT TAX STATISTICS

## INDIRECT TAX STATISTICS

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This section presents statistics on indirect taxes for the period 2019 to 2023. The chapter is outlined as follows:

- I. Domestic gross VAT collections by economic sector
- II. Import VAT collections by economic sector
- III. Local excise duty collections by economic sector
- IV. Import excise duty by economic sector

### Key Chapter Highlights

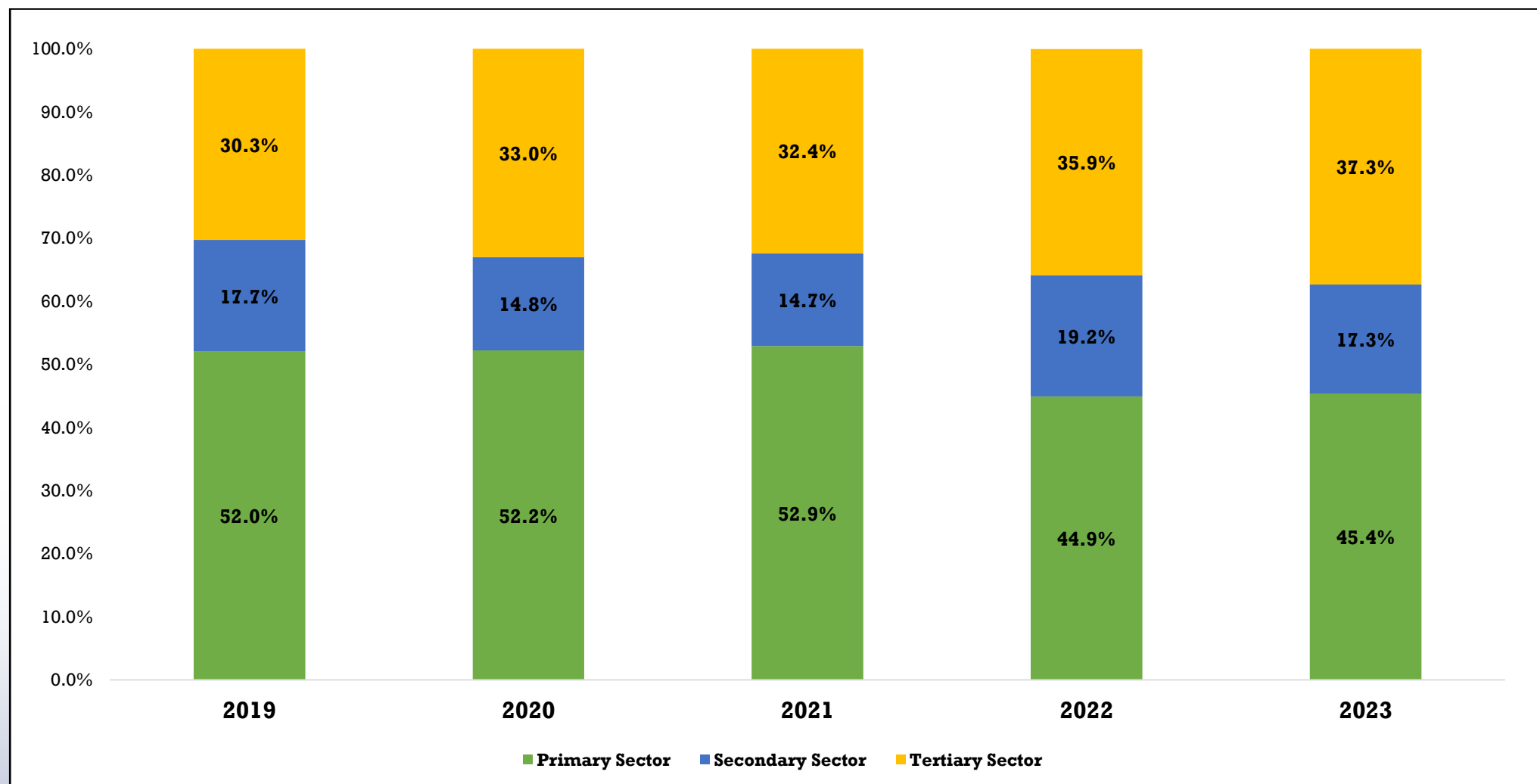
- a. Gross domestic VAT collections increased from K18,778.8 million in 2022 to K25,996.7 million in 2023.
- b. In 2023, mining and quarrying sector maintained its position as the largest contributor to domestic VAT collections with 43.9 percent of gross domestic VAT revenue.
- c. In 2023, the manufacturing sector was the largest contributor to local excise duty collections accounting for 30.1 percent of local excise duty revenue.
- d. In 2023, the wholesale and retail trade sector was the largest contributor to import excise duty collections accounting for 42.9 percent of import excise duty revenue.



**Table 36: Domestic VAT revenue collection (Gross) by economic sector, 2019 – 2023 (K' million)**

Section	Economic Sector	2019		2020		2021		2022		2023	
	Primary Sector	Gross Revenue	% of Revenue	Gross Revenue	% of Revenue	Gross Revenue	% of Revenue	Gross Revenue	% of Revenue	Gross Revenue	% of Revenue
<b>A</b>	Agriculture, forestry and fishing	124.1	0.7%	142.9	0.9%	170.2	0.9%	220.6	1.0%	372.9	1.4%
<b>B</b>	Mining and quarrying	8,304.9	50.1%	8,212.1	51.1%	9,625.4	51.3%	11,404.0	51.8%	11,424.0	43.9%
	<b>Secondary Sector</b>										
<b>C</b>	Manufacturing	1,466.4	8.9%	1,344.6	8.4%	1,910.9	10.2%	2,404.3	10.9%	3,019.8	11.6%
<b>D</b>	Electricity, gas, steam and air conditioning supply	639.8	3.9%	841.3	5.2%	447.3	2.4%	308.8	1.4%	734.6	2.8%
<b>E</b>	Water supply; sewerage, waste management and remediation activities	21.7	0.1%	12.3	0.1%	3.2	0.0%	-	0.0%	6.1	0.0%
<b>F</b>	Construction	377.9	2.3%	638.3	4.0%	417.0	2.2%	507.3	2.3%	733.1	2.8%
	<b>Tertiary Sector</b>										
<b>G</b>	Wholesale and retail trade; repair of motor vehicles and motorcycles	2,422.6	14.6%	2,045.0	12.7%	2,242.0	11.9%	2,007.3	9.1%	3,209.4	12.3%
<b>H</b>	Transportation and storage	222.7	1.3%	196.2	1.2%	235.1	1.3%	308.8	1.4%	424.3	1.6%
<b>I</b>	Accommodation and food service activities	161.5	1.0%	159.3	1.0%	95.9	0.5%	154.4	0.7%	304.5	1.2%
<b>J</b>	Information and communication	419.0	2.5%	419.0	2.6%	708.1	3.8%	1,191.1	5.4%	1,308.5	5.0%
<b>K</b>	Financial and insurance activities	344.8	2.1%	347.1	2.2%	552.5	2.9%	705.9	3.2%	727.2	2.8%
<b>L</b>	Real estate activities	83.4	0.5%	76.1	0.5%	92.5	0.5%	220.6	1.0%	142.0	0.5%
<b>M</b>	Professional, scientific and technical activities	537.5	3.2%	422.7	2.6%	546.0	2.9%	595.6	2.7%	858.6	3.3%
<b>N</b>	Administrative and support service activities	861.9	5.2%	612.1	3.8%	1,010.8	5.4%	904.4	4.1%	1,417.3	5.5%
<b>O</b>	Public administration and defence	47.6	0.3%	51.9	0.3%	90.8	0.5%	286.8	1.3%	212.5	0.8%
<b>P</b>	Education	1.5	0.0%	1.0	0.0%	11.9	0.1%	22.1	0.1%	9.8	0.0%
<b>Q</b>	Human health and social work activities	4.6	0.0%	5.2	0.0%	6.4	0.0%	-	0.0%	10.5	0.0%
<b>R</b>	Arts, entertainment and recreation	47.4	0.3%	52.8	0.3%	15.8	0.1%	22.1	0.1%	87.5	0.3%
<b>S</b>	Other service activities	465.7	2.8%	477.0	3.0%	583.5	3.1%	705.9	3.2%	915.6	3.5%
<b>T</b>	Activities of extraterritorial organizations and bodies	7.2	0.0%	7.4	0.0%	9.2	0.0%	66.2	0.3%	39.1	0.2%
<b>U</b>	Activities of households as employers; undifferentiated goods- and services	0.1	0.0%	0.1	0.0%	0.1	0.0%	-	0.0%	0.1	0.0%
	Unclassified/Individual	0.6	0.0%	1.0	0.0%	4.3	0.0%	-	0.0%	39.5	0.2%
	<b>Total</b>	<b>16,563.0</b>	<b>100.0%</b>	<b>16,065.4</b>	<b>100.0%</b>	<b>18,779.0</b>	<b>100.0%</b>	<b>22,035.9</b>	<b>100.0%</b>	<b>25,996.7</b>	<b>100.0%</b>

**Figure 15: Domestic Value Added Tax collections (Gross) by economic sector, 2019 – 2023**



**Table 37: Import VAT collections by economic sector**

Section	Economic Sector	2019	2020	2021	2022	2023
	<b>Primary Sector</b>					
<b>A</b>	Agriculture, forestry and fishing	135.1	149.4	212.1	202.4	277.2
<b>B</b>	Mining and quarrying	2,077.70	1,446.50	2,535.70	2,731.50	3,850.5
	<b>Secondary Sector</b>					
<b>C</b>	Manufacturing	1,831.20	2,135.50	3,294.90	3,386.80	3,635.2
<b>D</b>	Electricity, gas, steam and air conditioning supply	64.9	105.7	142.7	199.6	508.4
<b>E</b>	Water supply; sewerage, waste management and remediation activities	3.4	2.5	4	7.8	5.2
<b>F</b>	Construction	213.1	267.1	293.5	316	445.4
	<b>Tertiary Sector</b>					
<b>G</b>	Wholesale and retail trade; repair of motor vehicles and motorcycles	4,022.90	5,257.60	4,136.90	5,720.10	10,133.4
<b>H</b>	Transportation and storage	1,278.70	618.6	340.3	360.6	1,205.3
<b>I</b>	Accommodation and food service activities	25.1	36.4	23.2	36	37.9
<b>J</b>	Information and communication	129.7	155.7	136.5	214	224.7
<b>K</b>	Financial and insurance activities	35.5	49.2	65.9	51.3	67.6
<b>L</b>	Real estate activities	22	23.7	21.1	18.1	23.9
<b>M</b>	Professional, scientific and technical activities	212.5	255.5	376.4	340.3	388.9
<b>N</b>	Administrative and support service activities	193.1	188.8	240.9	300.1	397.0
<b>O</b>	Public administration and defence; compulsory social security	1	0.9	1.2	2	1.3
<b>P</b>	Education	12.5	10.1	9.7	9.1	9.0
<b>Q</b>	Human health and social work activities	3.8	3.6	6.5	10.5	9.4
<b>R</b>	Arts, entertainment and recreation	5.5	3.2	4.4	7.3	10.7
<b>S</b>	Other service activities	275.2	294.4	412.3	480.6	710.2
<b>T</b>	Activities of extraterritorial organizations and bodies	2.1	2.2	2.4	12.2	28.2
<b>U</b>	Activities of households as employers; undifferentiated goods- and services	0.2	0.1	0.2	0.4	0.4
	Unclassified/Individual	89	101.9	154.7	283.9	1,072.6
	<b>Total</b>	<b>10,634.20</b>	<b>11,108.80</b>	<b>12,415.60</b>	<b>14,690.50</b>	<b>23,042.33</b>

**Table 38 Local Excise Duty Revenue collection by economic sector**

Section	Economic Sector	2019	2020	2021	2022	2023
	<b>Primary Sector</b>					
<b>A</b>	Agriculture, forestry and fishing	0.1	0.1	0.1	-	0.1
<b>B</b>	Mining and quarrying	182.2	178.3	204.9	185.0	231.8
	<b>Secondary Sector</b>					
<b>C</b>	Manufacturing	662.4	731.9	940.9	1,180.0	1,119.9
<b>D</b>	Electricity, gas, steam and air conditioning supply	108.6	317.4	427.8	358.1	557.8
<b>E</b>	Water supply; sewerage, waste management and remediation activities	-	-	-	-	-
<b>F</b>	Construction	24.4	29.9	32.9	24.1	32.3
	<b>Tertiary Sector</b>					
<b>G</b>	Wholesale and retail trade; repair of motor vehicles and motorcycles	871.5	378.2	36.5	33.0	88.3
<b>H</b>	Transportation and storage	4.4	6.9	2.4	3.6	2.3
<b>I</b>	Accommodation and food service activities	0.1	-	0.1	0.3	0.4
<b>J</b>	Information and communication	678.7	786.7	968.3	1,102.4	1,401.9
<b>K</b>	Financial and insurance activities	78.1	77.4	88.3	145.6	169.7
<b>L</b>	Real estate activities	-	-	-	-	-
<b>M</b>	Professional, scientific and technical activities	-	-	-	-	-
<b>N</b>	Administrative and support service activities	10.5	17.5	6.3	5.3	5.6
<b>O</b>	Public administration and defence; compulsory social security	-	-	-	-	-
<b>P</b>	Education	-	-	-	-	-
<b>Q</b>	Human health and social work activities	-	-	-	-	0.0
<b>R</b>	Arts, entertainment and recreation	0.1	-	-	-	-
<b>S</b>	Other service activities	5.5	2.9	2.0	3.3	13.8
<b>T</b>	Activities of extraterritorial organizations and bodies	-	-	-	-	-
<b>U</b>	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	-	-	-	-	-
	Unclassified/Individual	-	-	-	-	0.3
	<b>Total</b>	<b>2,626.6</b>	<b>2,527.2</b>	<b>2,710.5</b>	<b>3,040.7</b>	<b>3,624.3</b>

Table 39: Import excise duty by economic sector 2019-2023 (K 'million)

Section	Economic Sector	2019	2020	2021	2022	2023
	<b>Primary Sector</b>					
<b>A</b>	Agriculture, forestry and fishing	6.2	6.1	10.3	12.9	14.6
<b>B</b>	Mining and quarrying	6.1	11.7	9.2	14.7	24.8
	<b>Secondary Sector</b>					
<b>C</b>	Manufacturing	220.6	227.3	334.4	294.7	395.2
<b>D</b>	Electricity, gas, steam and air conditioning supply	0.6	11.6	19.7	14.9	73.3
<b>E</b>	Water supply; sewerage, waste management and remediation	0.1	0.1	0.3	0.1	0.1
<b>F</b>	Construction	4.4	5.1	6.8	8.5	11.4
	<b>Tertiary Sector</b>					
<b>G</b>	Wholesale and retail trade; repair of motor vehicles and motorcycles	351.1	698.6	714.6	825	1143.7
<b>H</b>	Transportation and storage	20.7	18.2	35.7	52.9	52.8
<b>I</b>	Accommodation and food service activities	2.7	3.5	3.8	5.5	7.2
<b>J</b>	Information and communication	0.5	0.5	1.2	1.2	2.0
<b>K</b>	Financial and insurance activities	14.1	21.5	14.3	19.9	26.8
<b>L</b>	Real estate activities	2	2	2.8	2.8	2.9
<b>M</b>	Professional, scientific and technical activities	15.2	29.2	31.1	22.2	22.9
<b>N</b>	Administrative and support service activities	8.9	13.2	19.4	26	33.3
<b>O</b>	Public administration and defence; compulsory social security	0	0.1	0.1	0.1	0.1
<b>P</b>	Education	0.6	1	1.8	1.1	1.1
<b>Q</b>	Human health and social work activities	0.5	1.1	1	1.2	2.1
<b>R</b>	Arts, entertainment and recreation	0.6	0.3	0.4	0.6	1.1
<b>S</b>	Other service activities	52.6	43.9	68.6	115.7	228.8
<b>T</b>	Activities of extraterritorial organizations and bodies	0.1	0	0.1	0.9	5.1
<b>U</b>	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	0.2	0.1	0	0.1	0.1
	Unclassified/Individual	81.6	69.8	136.7	213.6	346.3
	<b>Total</b>	<b>789.3</b>	<b>1,164.90</b>	<b>1,412.30</b>	<b>1,634.50</b>	<b>2,395.86</b>

## ENVIRONMENTAL TAX STATISTICS



## ENVIRONMENTAL TAX STATISTICS

Environmental taxes are levied on physical items and certain activities that are considered to harm the environment. The most common classification of goods (products) that environmental taxes cover includes fossil mineral resources, either in their natural form or after they have been processed and converted into an energy by-product. These taxes encourage sustainable economic growth that lives up to the international commitments assumed by countries under such agreements as the Addis Ababa Action Agenda, the 2030 Agenda for Sustainable Development, and the Paris Agreement.

In Zambia, the taxes directly related to environmental taxes are; tax on carbon emissions<sup>22</sup>, and excise duty on pollutants such as plastic bags. Additionally, administered taxes such as Customs Duty, Excise Duty, and VAT offer relief as prescribed in the statutes and other legislation for energy-saving related appliances, machinery and equipment. Environmentally beneficial or net zero goods and services (such as solar panels) are zero-rated or VAT exempt while goods and services that are detrimental to the environment (such as fossil fuel generators) are standard-rated.

**Table 40: Revenue from environmental taxes (K' million)**

Year	Motor vehicle age surtax	Carbon emission surtax	Excise Duty on plastic bags	Excise Duty on cement	Excise Duty hydro-carbon oils	Fuel Levy	Excise Duty - Electrical Energy	Total
2019	54.4	61.1	14.6	101.8	495.7	1,014.8	222.4	1,964.8
2020	41.6	67.6	17.2	78	521.6	1,158.8	458.7	2,343.5
2021	67	78.1	23.9	71.2	299.9	207.2	579.8	1,327.1
2022	97.3	95.2	24.9	60.5	430.8	293.0	548.0	1,549.7
2023	122.1	117.9	28.3	62.5	749.6	1,441.0	714.6	3,236.0

<sup>22</sup> A carbon emission surtax payable on a motor vehicle; on importation; in transit through Zambia; on temporary importation; and annually (excluding ambulances, prison vans and vehicles propelled by non-pollutant energy sources)

## CUSTOMS STATISTICS





## CUSTOMS STATISTICS

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This chapter presents the summary of customs statistics for the period 2019 to 2023. The chapter is outlined as follows:

- I. Number and value of import and export declarations
- II. Value for duty purposes from taxable and non-taxable transactions
- III. Value of imports and exports by HS section
- IV. Value of imports and exports by sector
- V. Value of imports and exports by partner country
- VI. Exports/Imports by point of Exit/Entry

### Key Chapter Highlights

For the period 2019 to 2023, some of the key highlights were:

- a. Mineral products accounted for the largest share of imports by value.
- b. Base metals and Articles of base metal accounted for the largest share of exported goods by value.
- c. Wholesale and retail trade sector accounted for the largest share of imports by value.
- d. Mining and quarrying sector accounted for the largest share of exports by value.
- e. South Africa was the biggest trade partner by value of imports, while Switzerland was the biggest trade partner by value of exports.
- f. Nakonde/Tunduma one stop border post recorded the highest exports and imports by value at 35% and 27% respectively.

## Value of Imports and Exports

**Table 41: Number and value of imports and exports 2019 – 2023 (K' million)**

Year	Imports <sup>23</sup>			Exports <sup>24</sup>		
	No. of Importers	No. of Entries	Value of Imports	No. of Exporters	No. of Entries	Value of Exports
2019	23,912	269,926	108,608.4	2,327	151,007	95,522.7
2020	19,806	269,196	117,310.8	2,387	207,296	231,040.6
2021	27,694	304,643	167,026.8	2,700	232,721	367,479.8
2022	37,822	356,158	177,795.6	2,831	250,432	368,921.5
2023	43,044	404,223	213,423.8	2,759	256,869	420,319.0

**Table 42: Value for duty purposes (VDP) from taxable and non-taxable transactions 2019- 2023 (K' Million)**

VDP Type	2019	2020	2021	2022	2023
Non-Taxable <sup>25</sup>	174,663.00	318,362.10	545,358.10	524,321.70	610,992.30
Taxable <sup>26</sup>	18,776.80	20,150.40	31,413.80	34,483.50	64,042.00
<b>Total</b>	<b>193,439.80</b>	<b>338,512.50</b>	<b>576,771.90</b>	<b>558,805.20</b>	<b>675,034.30</b>

<sup>23</sup> Imports include final importations and re-importations (Import values are based on CIF)

<sup>24</sup> Final exports only (Export values are based on FOB)

<sup>25</sup> Non-Taxable: these include transits; warehousing; and deferred transactions

<sup>26</sup> Taxable: these include import and export transactions that have taxes

## Imports by HS Section

**Table 43: Value of imports by HS section 2019 – 2023 (K' Million)**

Section	SECTION DESCRIPTION	2019	2020	2021	2022	2023
I	Live animals; animal products	2,112.4	2,262.8	3,527.1	3,367.3	4,598.7
II	Vegetable products	1,083.5	1,480.1	1,724.5	1,442.3	2,351.8
III	Animal or Vegetable Fats and Oils and Their Cleavage products; Prepared Edible Fats; Animal or Vegetable Waxes	1,253.8	1,852.2	3,487.7	2,792.5	2,580.7
IV	Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes	2,525.4	2,884.4	4,273.7	4,365.3	5,449.5
V	Mineral products	20,453.4	27,979.1	45,305.6	51,213.0	54,482.1
VI	Products of The Chemical or Allied Industries	14,600.4	21,163.7	28,701.4	31,775.1	35,397.1
VII	Plastics and Articles Thereof; Rubber and Articles thereof	5,785.8	7,151.7	11,380.4	12,348.4	12,634.6
VIII	Raw Hides and Skins, Leather, Fur skins And Articles thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-Worm Gut)	55.4	45.5	84.3	84.9	111.2
IX	Wood and Articles of Wood; Wood Charcoal; Cork And articles Of Cork; Manufactures of Straw, Of Esparto or of other Plaiting Materials; Basket ware And Wickerwork	284.3	262.1	366.1	361.7	559.1
X	Pulp of Wood or Of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof	2,960.4	1,807.0	2,557.9	2,799.2	3,154.0
XI	Textiles and textile articles	2,286.6	3,475.7	4,158.8	3,567.2	4,788.9
XII	Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof; Prepared Feathers and Articles Made	393.9	361.0	540.4	573.3	703.5

Section	SECTION DESCRIPTION	2019	2020	2021	2022	2023
	Therewith; Artificial flowers; Articles of Human Hair					
XIII	Articles of Stone, Plaster, Cement, Asbestos, Mica Or similar Materials; Ceramic Products; Glass and Glassware	1,447.3	1,115.4	1,523.4	1,573.9	1,701.6
XIV	Natural or Cultured Pearls, Precious or Semi-Precious stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof; Imitation Jewellery; Coin	154.3	31.9	103.9	73.7	79.2
XV	Base metals and articles of base metal	8,949.9	9,201.8	12,079.5	10,182.0	12,149.3
XVI	Machinery and Mechanical Appliances; Electrical equipment; Parts Thereof; Sound Recorders And reproducers, Television Image and Sound Recorders And reproducers, And Parts and Accessories of Such Articles	33,507.0	21,303.5	27,831.5	29,338.7	35,931.7
XVII	Vehicles, Aircraft, Vessels and Associated Transport equipment	7,817.3	8,454.6	14,952.2	18,013.5	31,694.8
XVIII	Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments And apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof	1,264.7	1,859.9	2,193.6	1,931.9	3,126.2
XIX	Arms and ammunition; parts and accessories thereof	155.7	2,561.9	237.2	423.7	24.0
XX	Miscellaneous manufactured articles	1,382.5	1,869.4	1,785.9	1,401.1	1,639.8
XXI	Works of art, collectors' pieces and antiques	4.3	4.7	7.8	12.9	7.3
XXII	Additional Zambian special transactions tariff	130.0	182.6	203.9	154.1	258.7
	<b>Total</b>	<b>108,608.4</b>	<b>117,310.8</b>	<b>167,026.8</b>	<b>177,795.6</b>	<b>213,423.8</b>

## Exports by HS Section

**Table 44: Value of exports by HS section 2019 - 2023 (K' Million)**

SECTION	SECTION DESCRIPTION	2019	2020	2021	2022	2023
I	Live Animals; Animal Products	307.4	748.3	1,534.5	1,770.4	1,902.7
II	Vegetable Products	1,139.6	2,364.0	3,527.8	5,645.8	4,331.5
III	Animal or Vegetable Fats and Oils and Their Cleavage products; Prepared Edible Fats; Animal or Vegetable Waxes	159.6	355.2	276.3	585.4	528.6
IV	Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes	5,061.2	8,138.6	12,401.5	11,793.4	15,242.6
V	Mineral Products	2,784.1	17,532.8	20,750.1	31,175.0	52,309.9
VI	Products of The Chemical or Allied Industries	4,090.6	16,687.1	22,673.2	49,314.0	22,151.1
VII	Plastics and Articles Thereof; Rubber and Articles thereof	214.5	453.9	677.1	956.0	959.8
VIII	Raw Hides and Skins, Leather, Fur skins And Articles thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than silk-Worm Gut)	62.8	98.5	91.9	97.6	108.5
IX	Wood and Articles of Wood; Wood Charcoal; Cork And articles Of Cork; Manufactures of Straw, of Esparto or of other Plaiting Materials; Basket ware And Wickerwork	297.1	480.9	639.8	311.9	261.0
X	Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof	5,281.8	16,812.2	26,102.4	33,715.6	39,650.6
XI	Textiles and Textile Articles	758.1	516.5	786.5	594.1	853.7
XII	Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks,	15.3	26.7	83.4	63.5	72.2

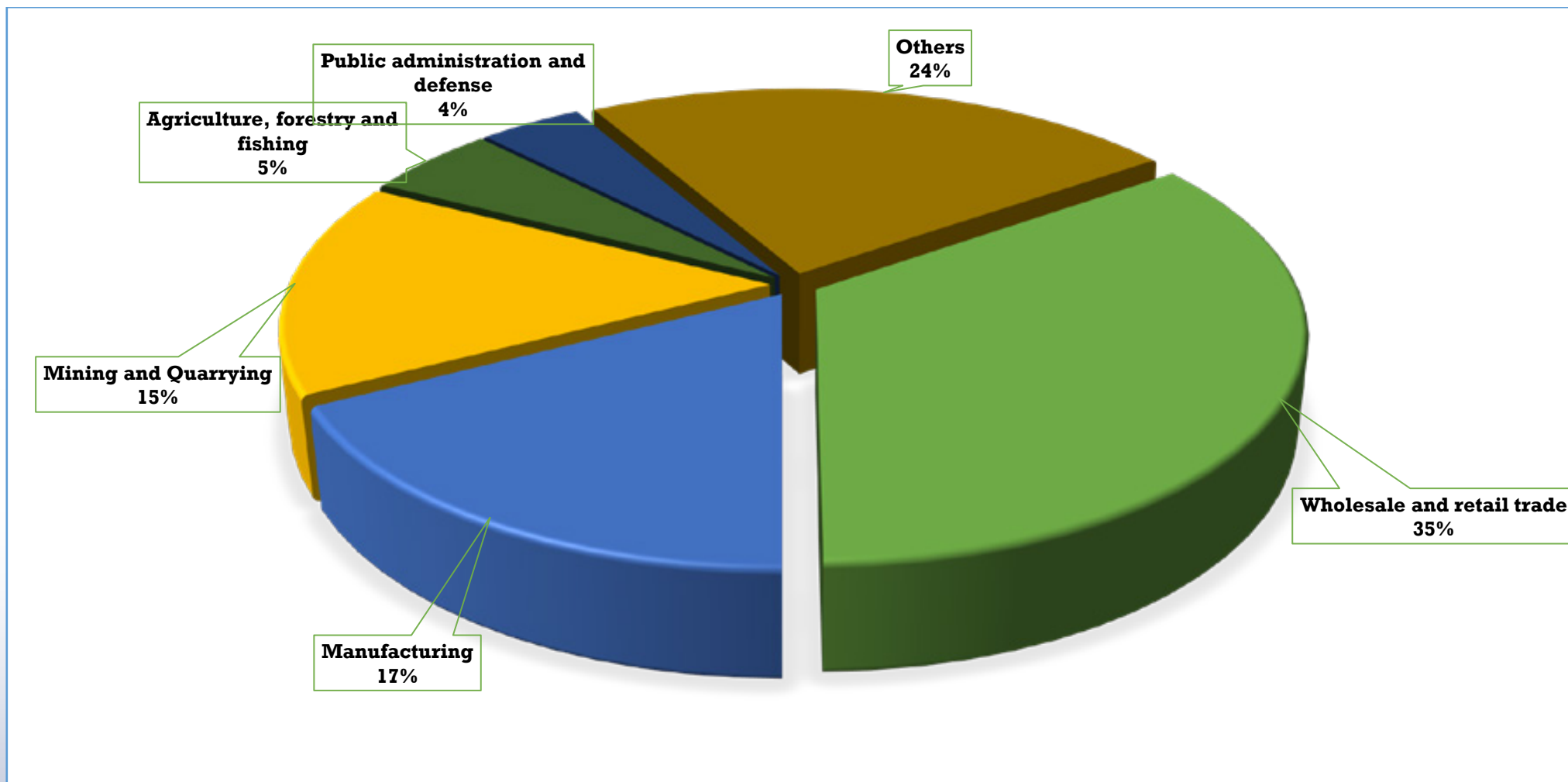
SECTION	SECTION DESCRIPTION	2019	2020	2021	2022	2023
	Whips, Riding-Crops and Parts Thereof; Prepared Feathers and Articles Made Therewith; Artificial flowers; Articles of Human Hair					
XIII	Articles of Stone, Plaster, Cement, Asbestos, Mica Or similar Materials; Ceramic Products; Glass and Glassware	136.0	410.2	1,692.1	1,920.7	851.2
XIV	Natural or Cultured Pearls, Precious or Semi-Precious stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof; Imitation Jewellery; Coin	3,004.0	2,848.1	3,687.9	2,249.0	3,354.5
XV	Base Metals and Articles of Base Metal	69,829.3	160,623.4	268,866.2	225,276.6	269,797.7
XVI	Machinery and Mechanical Appliances; Electrical equipment; Parts Thereof; Sound Recorders And reproducers, Television Image and Sound Recorders And reproducers, And Parts and Accessories of Such Articles	1,954.5	2,076.2	2,818.9	2,650.3	3,840.2
XVII	Vehicles, Aircraft, Vessels and Associated Transport equipment	300.0	675.6	646.0	616.8	3,782.8
XVIII	Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof	13.3	49.0	58.8	37.7	76.4
XIX	Arms and Ammunition; Parts and Accessories Thereof	1.0	0.2	15.4	1.5	5.1
XX	Miscellaneous Manufactured Articles	26.5	65.4	30.7	82.7	147.3
XXI	Works of Art, Collectors' Pieces and Antiques	49.1	14.7	24.0	21.3	19.8
XXII	Additional Zambian Special Transactions Tariff	36.9	63.1	95.1	42.1	71.8
	<b>Total</b>	<b>95,522.7</b>	<b>231,040.6</b>	<b>367,479.8</b>	<b>368,921.5</b>	<b>420,319.0</b>

## Imports by Economic Sector

Table 45: Value of imports (CIF) by economic sector 2019 – 2023 (K' Million)

Section	Economic Sector	2019	2020	2021	2022	2023
	<b>Primary</b>					
<b>A</b>	Agriculture, forestry and fishing	3,857.02	6,225.01	7,463.18	10,318.10	10,982.6
<b>B</b>	Mining and quarrying	16,782.83	18,341.40	29,649.13	29,080.00	32,432.7
	<b>Secondary</b>	-	-	-	-	-
<b>C</b>	Manufacturing	21,663.45	18,687.03	29,838.13	31,869.30	37,216.2
<b>D</b>	Electricity, gas, steam and air conditioning supply	810.03	843.88	2,697.37	2,404.30	3,030.2
<b>E</b>	Water supply; sewerage, waste management and remediation activities	69.67	47.60	36.60	71	52.0
<b>F</b>	Construction	10,017.55	5,272.32	2,471.66	3,311.10	4,367.0
	<b>Tertiary</b>	-	-	-	-	-
<b>G</b>	Wholesale and retail trade; repair of motor vehicles and motorcycles	29,118.97	37,912.42	53,062.50	63,666.50	73,956.0
<b>H</b>	Transportation and storage	8,576.02	6,505.94	3,858.39	5,411.00	7,948.4
<b>I</b>	Accommodation and food service activities	164.66	255.43	203.91	279	253.7
<b>J</b>	Information and communication	743.60	991.70	825.32	1,306.50	1,342.9
<b>K</b>	Financial and insurance activities	223.49	275.73	370.41	313.4	426.2
<b>L</b>	Real estate activities	193.92	179.82	224.01	202.2	381.8
<b>M</b>	Professional, scientific and technical activities	1,761.93	3,164.21	2,899.27	2,998.00	2,868.6
<b>N</b>	Administrative and support service activities	1,477.37	1,689.07	2,176.55	3,154.60	3,525.2
<b>O</b>	Public administration and defence; compulsory social security	6,896.12	7,930.08	8,385.31	7,921.70	8,630.8
<b>P</b>	Education	198.58	223.02	339.31	208.5	236.4
<b>Q</b>	Human health and social work activities	268.56	469.05	414.61	368.4	679.1
<b>R</b>	Arts, entertainment and recreation	35.65	18.90	23.30	50	72.8
<b>S</b>	Other service activities	3,116.77	3,529.05	4,688.02	5,378.50	7,340.5
<b>T</b>	Activities of extraterritorial organizations and bodies	1,478.28	3,059.00	2,935.07	4,736.50	2,013.1
<b>U</b>	Activities of households as employers; undifferentiated goods	1.32	1.00	0.90	0.8	7.4
	Unclassified/Individuals	1,152.61	1,689.17	14,463.86	4,746.20	15,660.00
	<b>Total</b>	<b>108,608.40</b>	<b>117,310.80</b>	<b>167,026.80</b>	<b>177,795.60</b>	<b>213,423.80</b>

**Figure 16 Composition of import value (CIF) by economic activity 2023**



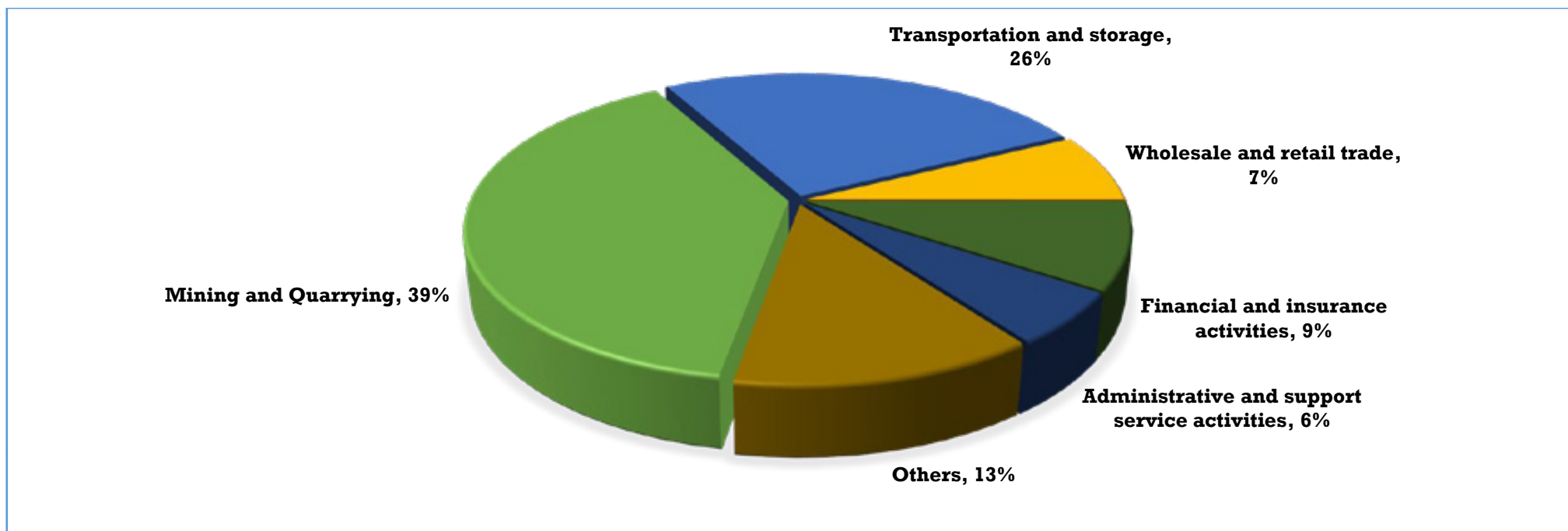


## Exports by economic sector

Table 46: Value of exports by economic sector 2019 – 2023 (K' Million)

Section	Economic Sector	2019	2020	2021	2022	2023
	<b>Primary</b>					
<b>A</b>	Agriculture, forestry and fishing	927.9	2,084.7	2,799.7	3,046.2	3,342.7
<b>B</b>	Mining and quarrying	47,961.6	120,204.2	178,508.1	149,449.9	164,430.0
	<b>Secondary</b>	-	-			-
<b>C</b>	Manufacturing	4,744.1	15,571.8	18,502.8	18,157.4	23,499.7
<b>D</b>	Electricity, gas, steam and air conditioning supply	158.7	14.9	9.0	5.6	4.8
<b>E</b>	Water supply; sewerage, waste management and remediation activities	0.3	2.6	14.2	5.9	3.2
<b>F</b>	Construction	200.0	560.5	1,064.5	2,640.9	1,247.9
	<b>Tertiary</b>	-	-			-
<b>G</b>	Wholesale and retail trade; repair of motor vehicles and motorcycles	2,760.9	5,779.6	15,272.7	40,268.7	31,047.8
<b>H</b>	Transportation and storage	31,842.5	59,908.0	102,574.4	112,246.5	108,154.9
<b>I</b>	Accommodation and food service activities	2.2	6.6	8.3	17.6	5.5
<b>J</b>	Information and communication	31.7	12.9	7.4	16.9	20.6
<b>K</b>	Financial and insurance activities	3,221.8	16,669.1	18,920.2	21,419.8	39,002.8
<b>L</b>	Real estate activities	7.5	54.7	7.2	19.4	45.1
<b>M</b>	Professional, scientific and technical activities	225.1	467.8	756.0	956.8	1,090.8
<b>N</b>	Administrative and support service activities	2,813.0	8,133.1	21,072.1	19,078.7	23,508.6
<b>O</b>	Public administration and defence; compulsory social security	2.7	153.4	70.9	14.7	110.9
<b>P</b>	Education	1.0	2.5	0.7	0.6	0.8
<b>Q</b>	Human health and social work activities	1.0	17.5	2.2	1.8	1.4
<b>R</b>	Arts, entertainment and recreation	3.4	3.7	9.8	20.1	22.6
<b>S</b>	Other service activities	529.1	602.0	522.4	1,007.0	1,341.3
<b>T</b>	Activities of extraterritorial organizations and bodies	39.8	165.7	161.4	89.4	27.9
<b>U</b>	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	-	0.2	-	-	-
	Unclassified/Individuals	48.6	625.1	7,195.6	457.7	23,409.6
	<b>Total</b>	<b>95,522.7</b>	<b>231,040.6</b>	<b>367,479.8</b>	<b>368,921.5</b>	<b>420,319.0</b>

**Figure 17 Composition of exports (FOB) by economic activities 2023**



## Value of Imports and Exports by Partner Country

**Table 47: Imports from major trading partners by CIF value, K' million**

Country	2019	2020	2021	2022	2023
South Africa	27,338.23	34,575.98	46,719.37	46,438.47	50,439.16
China	20,840.68	20,721.29	19,961.70	21,818.79	28,999.07
United Arab Emirates	12,100.44	11,016.55	11,876.50	13,649.09	14,832.12
Japan	3,638.38	2,084.62	5,142.93	842.0995264	13,777.48
India	4,648.30	5,594.69	8,914.22	10,112.59	11,454.75
DRC	4,483.29	7,912.41	14,279.56	14,535.19	10,456.83
United States of America	2,537.22	2,477.20	4,729.32	5,660.70	4,214.24
Mauritius	1,703.18	1,778.79	2,231.66	3,226.80	3,520.77
United Kingdom	1,731.00	2,694.04	5,086.33	5,023.50	3,420.15
Kuwait	1,796.60	151.2104748	30.00075439	3,240.50	409.45
Others	27,791.09	28,304.01	48,055.21	53,247.87	71,899.78
<b>Totals</b>	<b>108,608.40</b>	<b>117,310.80</b>	<b>167,026.80</b>	<b>177,795.60</b>	<b>213,423.80</b>

**Table 48: Exports to major trading partners by FOB value, K' million**

Country of Destination	2019	2020	2021	2022	2023
Switzerland	36,091.0	90,945.0	124,160.9	106,737.9	130,549.9
China	12,993.5	27,508.7	45,053.7	65,172.3	90,571.3
Others	5,183.5	20,514.6	27,851.4	35,925.4	53,478.0
South Africa (republic of)	15,005.8	23,911.3	41,016.7	34,034.6	35,605.3
Tanzania, united	7,152.2	12,355.6	28,371.7	27,860.7	32,668.8
DRC	8,077.1	17,593.2	21,594.5	27,604.4	34,788.4
Singapore	5,106.9	18,984.7	36,731.0	24,962.2	12,025.5
United Kingdom	3,587.6	7,579.5	15,078.5	21,212.7	12,344.1
Hong Kong	1,092.8	3,526.6	16,185.8	13,576.6	6,111.5
Namibia	424.7	1,494.7	6,316.6	6,442.4	4,945.9
Zimbabwe	807.6	6,626.8	5,119.2	5,392.4	7,230.3
<b>Total</b>	<b>95,522.7</b>	<b>231,040.6</b>	<b>367,479.8</b>	<b>368,921.5</b>	<b>420,319.0</b>

## Exports/Imports by Point of Exit/Entry

**Table 49: Exports by port of exit by FOB 2019 to 2023 (K' million)**

Port of Exit	2019	2020	2021	2022	2023
Nakonde	25,727.4	66,897.7	134,366.4	120,724.9	146,899.1
Kazungula	8,430.7	6,648.5	40,970.1	40,622.9	65,041.4
Katima Mulilo	8,358.5	26,409.5	35,560.1	69,796.2	53,831.6
Chirundu	15,359.2	43,740.0	45,908.3	18,312.4	43,285.4
Lusaka International Airport	3,170.5	19,788.1	30,102.1	37,259.2	42,258.9
Kasumbalesa	5,849.1	14,615.3	19,251.9	24,437.3	22,357.0
Victoria Falls	26,285.2	34,821.8	39,163.5	34,713.1	18,243.0
Chanida	487.9	12,585.4	16,657.3	17,148.6	8,687.6
Mpulungu	295.5	724.1	731.9	634.6	3,722.3
Mwami Border Post	628.9	1,925.4	2,431.4	2,040.3	2,689.0
Others	929.9	2,884.8	2,336.9	3,232.1	13,303.7
<b>Total</b>	<b>95,522.7</b>	<b>231,040.6</b>	<b>367,479.8</b>	<b>368,921.5</b>	<b>420,319.0</b>

**Table 50: Value of imports (CIF) by port of entry (K' million)**

Point of Entry	2018	2019	2020	2021	2022	2023
Nakonde	18,624.7	21,038.6	23,640.6	41,634.2	46,615.4	56,636.1
Chirundu	28,932.4	35,352.2	40,644.7	47,345.8	43,647.0	53,568.9
Kazungula	10,128.4	12,371.2	10,572.7	24,350.4	34,946.7	47,030.5
Lusaka International Airport	8,010.0	13,458.0	10,414.5	12,253.5	12,807.5	11,449.6
Katima mulilo	4,619.9	6,566.1	6,335.0	7,952.2	8,357.2	10,702.5
Kasumbalesa	8,215.1	1,295.3	5,817.1	9,606.1	11,793.5	10,085.6
Chanida	4,598.8	3,965.4	9,330.4	11,770.4	12,370.2	9,942.9
Victoria falls	5,658.5	4,079.0	3,611.4	5,109.2	2,936.4	3,053.1
Ndola Airport	4,702.4	6,774.0	4,128.1	1,128.2	96.1	1,242.4
Lufuwa border post	5,801.2	2,969.3	205.4	3,008.9	2,414.2	197.1
Others	1,303.0	739.3	2,610.9	2,868.0	1,811.4	9,515.1
<b>Total</b>	<b>100,594.4</b>	<b>108,608.4</b>	<b>117,310.8</b>	<b>167,026.8</b>	<b>177,795.6</b>	<b>213,423.8</b>

**Table 51: Re-exports by port of exit by FOB (K' million)**

<b>Point of Exit</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Nakonde	14.4	23.9	65.6	519.4	1,081.4
Kazungula	148.2	271.8	527.8	198.1	19.7
Kasumbalesa	110.6	30.6	26.2	91.6	4.7
Victoria Falls	116.3	82.5	267.4	63.7	0.2
Chirundu	336.0	254.3	1,233.0	29.7	10.1
Katima Mulilo	66.0	94.1	163.4	29.5	0.5
Mwami Border Post	50.6	102.8	0.6	22.5	2.7
Kariba	172.5	73.3	3.0	8.2	0.4
Lusaka International Airport	68.9	76.9	49.2	7.9	1,565.0
Chanida	13.4	31.8	8.6	0.2	5.1
Others	9.2	8.2	1.0	4.5	3.9
<b>Total</b>	<b>1,106.1</b>	<b>1,050.2</b>	<b>2,345.9</b>	<b>975.3</b>	<b>4,716.8</b>

**Table 52: Re-imports by port of exit by CIF (K' million)**

<b>Point of Entry</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Chanida	95.9	53.8	173.9	1.0	1.3
Kariba	33.1	81.4	171.2	0.1	0.1
Chirundu	130.5	7.8	102.4	48.6	63.4
Lufuwa border post	-	-	15.8	-	-
Kazungula	12.7	7.6	15.3	192.1	151.0
Livingstone port office	3.5	17.2	11.3	-	-
Livingstone Airport	16.7	16.2	8.5	-	-
Lusaka International Airport	-	0.4	8.5	81.5	73.0
Kasumbalesa	20.0	31.7	7.8	7.6	8.3
Katima mulilo	14.9	3.5	5.2	2.7	2.2
Others	2.8	3.7	14.8	12.7	56.7
<b>Total</b>	<b>330.2</b>	<b>223.3</b>	<b>534.7</b>	<b>346.2</b>	<b>355.8</b>





# TAX RATE STRUCTURE

## TAX RATE STRUCTURE

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This chapter highlights the tax rate structure from 2019 to 2023<sup>27</sup>. The chapter is outlined as follows:

- I. Income tax rates
- II. Withholding tax rates
- III. Pay as You Earn rates
- IV. Excise duty rates
- V. Property transfer tax rates
- VI. Turnover tax rates
- VII. Mineral royalty rates

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<sup>27</sup> For customs rates <https://www.zra.org.zm/wp-content/uploads/2023/04/2023-NATIONAL-TARIFF-BOOK.pdf>

**Table 53: Income tax rates (%) for 2019 - 2023**

Income Tax Category	2019	2020	2021	2022	2023
Mining operations	30	30	30	30	30
Mineral processing	35	35	35	30	30
Manufacturing of products using copper cathodes	15	15	15	15	15
Lapidary and Jewellery facilities (Value addition to gemstones)	N/A	N/A	N/A	N/A	25
Manufacturing and other companies	35	35	35	30	30
Approved Public Benefit Organisation (on income from business)	15	15	15	15	15
Agro Processing	10	10	10	10	10
Farming	10	10	10	10	10
Non-traditional exports-agro processing and farming	10	10	10	10	10
Non-traditional exports - other	15	15	15	15	15
Chemical manufacture of fertilizer	15	15	15	15	15
Organic manufacture of fertilizer	15	15	15	15	15
Trusts, deceased or bankrupt estates	35	35	35	30	30
Rural enterprises	Tax chargeable reduced by 1/7 for 5 years	Tax chargeable reduced by 1/7 for 5 years	Tax chargeable reduced by 1/7 for 5 years	Tax chargeable reduced by 1/7 for 5 years	Tax chargeable reduced by 1/7 for 5 years
Income received by a person providing accommodation and food services (for the charge years 2021 and 2022)	35	35	15	15	15
Income received by a person carrying on the business of manufacturing ceramic products (for the charge years 2022 and 2023)	30	30	30	0	0

Income Tax Category	2019	2020	2021	2022	2023
Income earned from exports of a business enterprise approved by the Zambia Development Agency and carrying on manufacturing activities in a multi-facility economic zone or an industrial park (For ZDA licences obtained after 1st January 2022)	N/A	N/A	N/A	0% on income earned in the first 10 years from commencement of works. Rate reduced by 50% of the applicable rate from year 11 up to year 13. Rate reduced by 25% of the applicable rate in the 14th and 15th years.	0% on income earned in the first 10 years from commencement of works. Rate reduced by 50% of the applicable rate from year 11 up to year 13. Rate reduced by 25% of the applicable rate in the 14th and 15th years.
Business enterprise operating in a priority sector declared under the Zambia Development Agency Act, 2006 (For ZDA licence holders obtained prior to 1st January, 2013)	0% for the first 5 years	0% for the first 5 years	0% for the first 5 years, starting from the first-year profits are returned	0% for the first 5 years, starting from the first-year profits are returned	0% for the first 5 years, starting from the first-year profits are returned
	Rate reduced by 50% from 6-8 years	Rate reduced by 50% from 6-8 years	Rate reduced by 50% from 6-8 years, after profits are returned	Rate reduced by 50% from 6-8 years, after profits are returned	Rate reduced by 50% from 6-8 years, after profits are returned
	Rate reduced by 25% from 9-10 years	Rate reduced by 25% from 9-10 years	Rate reduced by 25% from 9-10 years, after profits are returned	Rate reduced by 25% from 9-10 years, after profits are returned	Rate reduced by 25% from 9-10 years, after profits are returned
			No reduced rate after 10th year profits are returned	No reduced rate after 10th year profits are returned	No reduced rate after 10th year profits are returned

Income Tax Category	2019	2020	2021	2022	2023
Small and micro enterprise operating in an urban area under the Zambia Development Agency Act, 2006 (For ZDA licence holders obtained prior to 11th October 2013)			0% for the first 3 years	0% for the first 3 years	0% for the first 3 years
Small and micro enterprise operating in a rural area under the Zambia Development Agency Act, 2006 (For ZDA licence holders obtained prior to 11th October 2013)			0% for the first 5 years	0% for the first 5 years	0% for the first 5 years
Manufacturing enterprise located in a rural area, Multi Facility Economic Zone or industrial park	0 % for the first 5 years from commencement of operations				
Business enterprise carrying on manufacturing or electricity generation located in a rural area, Multi Facility Economic Zone or Industrial Park (For holders of ZDA licenses obtained after 11th October 2013 but prior to 1st January 2018)	0 % for the first 5 years from commencement of operations.	0 % for the first 5 years from commencement of operations.	0 % for the first 5 years from commencement of operations of the approved investment.	0 % for the first 5 years from commencement of operations of the approved investment.	0 % for the first 5 years from commencement of operations of the approved investment.
Business enterprise operating in a priority sector, multi Facility Economic Zone or Industrial Park under the Zambia Development Act, 2006 (For holders of ZDA licenses obtained between 1st January 2013 and 10th October 2013)			0 % for the first 5 years starting from the first year of commencement of operations.	0 % for the first 5 years starting from the first year of commencement of operations.	0 % for the first 5 years starting from the first year of commencement of operations.
			Rate reduced by 50% from 6-8 years, starting from the first year of commencement of operations.	Rate reduced by 50% from 6-8 years, starting from the first year of commencement of operations.	Rate reduced by 50% from 6-8 years, starting from the first year of commencement of operations.

Income Tax Category	2019	2020	2021	2022	2023
			Rate reduced by 25% from 9-10 years, starting from the first year of commencement of operations.	Rate reduced by 25% from 9-10 years, starting from the first year of commencement of operations.	Rate reduced by 25% from 9-10 years, starting from the first year of commencement of operations.
			No reduced rate after 10th year starting from the first year of commencement of operations.	No reduced rate after 10th year starting from the first year of commencement of operations.	No reduced rate after 10th year starting from the first year of commencement of operations.
Rural business, business enterprise operating in a Multi Facility Economic Zone or Industrial Park declared under the Zambia Development Act 2006 (For ZDA licenses holders obtained between 11th October 2013 to 31st December 2014)			0% for the first 5 years from the commencement of operations of the approved investment	0% for the first 5 years from the commencement of operations of the approved investment	0% for the first 5 years from the commencement of operations of the approved investment
Business enterprise carrying on manufacturing activities in a rural area, Multi Facility Economic Zone or Industrial Park (For ZDA licence holders obtained between 1st January 2015 and 31st December 2016)			0% for the first 5 years from the commencement of operations of the approved investment	0% for the first 5 years from the commencement of operations of the approved investment	0% for the first 5 years from the commencement of operations of the approved investment
Business enterprise carrying on manufacturing or electricity generation located in a rural area, Multi Facility Economic Zone or Industrial Park (For holders of ZDA licenses obtained between 1st January 2017 and 31st December 2017)			0% for the first 5 years from the commencement of operations of the approved investment	0% for the first 5 years from the commencement of operations of the approved investment	0% for the first 5 years from the commencement of operations of the approved investment

Income Tax Category		2019	2020	2021	2022	2023
Business enterprise operating in a priority sector declared under the Zambia Development Agency Act, 2006 (For ZDA licence holders obtained on or after to 1st January 2018)				Claim on a straight-line basis, wear and tear at an accelerated rate, not exceeding 100% in respect of any new implement, plant or machinery acquired and used by the business for the purposes of that business	Claim on a straight-line basis, wear and tear at an accelerated rate, not exceeding 100% in respect of any new implement, plant or machinery acquired and used by the business for the purposes of that business	Claim on a straight-line basis, wear and tear at an accelerated rate, not exceeding 100% in respect of any new implement, plant or machinery acquired and used by the business for the purposes of that business
Agro-processing business carrying on manufacturing and processing of corn starch Businesses in a Multi-Facility Economic Zone or Industrial Park.						0% of the standard income tax rate from 2023 to 2032 charge years
						50% of the standard income tax rate from 2033 to 2035 charge years.
						75% of the standard income tax rate from 2036 to 2037 charge years
Special purpose vehicle under a Public Private Partnership Project						15% on the first 5 years that a special purpose vehicle makes a profit from a project
Electronic communication business:	First K250, 000	35	35	35	30	35
	Above K250, 000	40	40	40	40	

**Table 54: Withholding tax rates (%) for 2019 - 2023**

Withholding Tax Categories	Charge Year				
	2019	2020	2021	2022	2023
Distributed income of an income real estate investment trust (REIT)				15	15
Dividends (Resident)	15	15	15	15	15
Dividends (Non-Resident)	20	20	20	20	20
Dividends paid by a company carrying on mining operations	0	0	0	0	0
Dividends paid to an individual by a company listed on the Lusaka Stock Exchange (LUSE)	0	0	0	0	0
Dividends paid by a company engaged in the assembly of motor assembly, motor cycles and bicycles	0 (First 5 years)	0 (First 5 years)	0 (First 5 years)	0 (First 5 years)	0 (First 5 years)
Dividends declared from farming income	0 (First 5 years)	0 (First 5 years)	0 (First 5 years)	0 (First 5 years)	0 (First 5 years)
Dividends paid by a company operating in a multi-facility economic zone or industrial park under the Zambia Development Agency Act, 2006, on profits made on exports (for licences obtained after 1st January 2022)				0 (First 10 years from commencement of works)	0 (First 10 years from commencement of works)
Dividends paid by a manufacturing enterprise located in a rural area, Multi Facility Economic Zone or industrial park	0 % for the first 5 years from commencement of operations.	0 % for the first 5 years from commencement of operations.			
Dividends paid by a business enterprise operating in a priority sector declared under the Zambia Development Act, 2006 for ZDA licence holders obtained prior to 1st January 2013			0% for the first 5 years from the year profits are declared	0% for the first 5 years from the year profits are declared	0% for the first 5 years from the year profits are declared



Withholding Tax	Charge Year				
	2019	2020	2021	2022	2023
Dividends paid by a business enterprise operating in a priority sector, Multi Facility Economic Zone or industrial park declared under the Zambia Development Act, 2006 for ZDA licence holders obtained between 1st January 2013 and 10th October 2013			0% for the first 5 years from the commencement of operations	0% for the first 5 years from the commencement of operations	0% for the first 5 years from the commencement of operations
Dividends paid by a rural business, business enterprise operating in a Multi Facility Economic Zone or industrial park declared under the Zambia Development Act, 2006 for ZDA licence holders obtained between 11th October 2013 to 31st December 2014			0% for the first 5 years from the commencement of operations of the approved investment	0% for the first 5 years from the commencement of operations of the approved investment	0% for the first 5 years from the commencement of operations of the approved investment
Dividends paid by a business enterprise carrying on manufacturing activities in a rural area, Multi Facility Economic Zone or industrial park (for ZDA licence holders obtained between 1st January 2015 to 31st December 2016)			0% for the first 5 years from the commencement of operations of the approved investment	0% for the first 5 years from the commencement of operations of the approved investment	0% for the first 5 years from the commencement of operations of the approved investment
Dividends paid by a business enterprise carrying on manufacturing activities or electricity generation located in a rural area, Multi Facility Economic Zone or industrial park (for ZDA licence holders obtained between 1st January 2017 to 31st December 2017)	0% for the first 5 years from the commencement of operations	0% for the first 5 years from the commencement of operations	0% for the first 5 years from the commencement of operations of the approved investment	0% for the first 5 years from the commencement of operations of the approved investment	0% for the first 5 years from the commencement of operations of the approved investment

Withholding Tax	Charge Year				
	2019	2020	2021	2022	2023
Dividends paid by Agro-processing business carrying on manufacturing and processing of corn starch Businesses in a Multi-Facility Economic Zone or Industrial Park					0% from 2023 to 2032 charge years
Interest on GRZ bonds and Treasury Bills – Residents (Final Tax for Individuals & Exempt Organisations only)	15	15	15	15	15
Interest on GRZ bonds and Treasury Bills – Non-Residents	20	20	20	20	15
Interest from green bonds listed on a securities exchange in Zambia with maturity of at least 3 years.					0
Interest for individuals (earned from banks or building societies savings and deposit accounts),	0	0	0	0	0
Interest (Residents)	15	15	15	15	15
Interest (Non-Residents)	20	20	20	20	20
Royalties (Residents)	15	15	15	15	15
Royalties to Non - Residents	20	20	20	20	20
Rent (Final Tax)	10	10	10		
Commissions (Residents)	15	15	15	15	15
Commissions paid to Non -Resident persons (Final Tax)	20	20	20	20	20
Public Entertainment Fees for Residents	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Public Entertainment Fees for Non - Residents (Final Tax)	20	20	20	20	20
Management and Consultancy Fees to Residents	15	15	15	15	15
Management and Consultancy Fees to Non - Residents	20	20	20	20	20

Withholding Tax Categories	Charge Year				
	2019	2020	2021	2022	2023
Management or consultancy fees and interest paid to a non-resident contractor by a business enterprise operating in a priority sector declared under the Zambia Development Agency Act, 2006 (For ZDA licence holders obtained prior to 1st January 2013)			0% for the first 5 years from the first date that the payment was due	0% for the first 5 years from the first date that the payment was due	0% for the first 5 years from the first date that the payment was due
Management or consultancy fees and interest paid to a non-resident contractor by a business enterprise operating in a priority sector, multifacility economic zone and industrial park declared under the Zambia Development Agency Act, 2006 (For ZDA licence holders obtained between 1st January 2013 and 10th October 2013)			0% for the first 5 years from the commencement of operations of the approved investment	0% for the first 5 years from the commencement of operations of the approved investment	
Payment to Non-Resident Contractors (Final Tax)	20	20	20	20	
Payment or Distribution of Branch Profits	20	20	20	20	
Payment of Winnings from Gaming, Lotteries and Betting	20	20	20	20	15
Commodity Royalty			15	15	

**Table 55: Excise duty rates 2019 – 2023**

Excisable products	Charge Year				
	2019	2020	2021	2022	2023
i. Cigarettes	145% or K240 (whichever is greater) per mille	K265 per mille	K302 per mille	K355 per mille	K361 per mille
Tobacco Refuse				K355 per Kg or 145% whichever is higher	K361 per Kg or 145% whichever is higher

Excisable products	Charge Year				
	2019	2020	2021	2022	2023
ii. Pipe Tobacco	145% or K240 (whichever is greater) per Kg	145% or K265 (whichever is greater) per Kg	145% or K302 (whichever is greater) per mille	K355 per Kg or 145% whichever is higher	K361 per Kg or 145% whichever is higher
iii. Cutrag & Other tobacco products	145% or K240 (whichever is greater) per Kg	145% or K265 (whichever is greater) per Kg	145% or K302 (whichever is greater) per Mille	K355 per Kg or 145% whichever is higher	K361 per Kg or 145% whichever is higher
iv. Clear Beer made from malt	60% (Suspended to 40% by SI 81 of 2015)	60% (Suspended to 40% by SI 81 of 2015)	60% (Suspended to 40% by SI 81 of 2015)	60% (Suspended to 40% by SI 81 of 2015)	60% (Suspended to 40% by SI 81 of 2015)
v. Opaque Beer	K0.15/Litre	K0.15/Litre	K0.15/Litre	K0.15/Litre	K0.25/Litre
vi. Diesel	Fuel Levy K6.60 per dekalitre	Fuel Levy K6.60 per dekalitre	Fuel Levy K6.60 per dekalitre	Fuel Levy K6.60 per dekalitre	Fuel Levy K6.60 per dekalitre
vii. Petrol	Excise K11.43 per dekalitre, fuel levy K8.27 per dekalitre	Excise K11.43 per dekalitre, fuel levy K8.27 per dekalitre	Excise K12.01 per dekalitre, fuel levy K8.69 per dekalitre	Excise K12.01 per dekalitre, fuel levy K8.69 per dekalitre	Excise K12.01 per dekalitre, fuel levy K8.69 per dekalitre
viii. Heavy Fuel Oil	Excise K9.30 per 10Kg	Excise K9.30 per 10Kg	Excise K9.30 per 10Kg	Excise K9.30 per 10Kg	Excise K9.30 per 10Kg
ix. Hydrocarb on Gases	Excise K0.48 per litre	Excise K0.48 per litre	Excise K0.48 per litre	Excise K0.48 per litre	Excise K0.48 per litre
x. Ethyl Alcohol and other spirituous	125%	125%	125%	125%	125%
xi. Ethyl Alcohol				60%	60%
xii. Methylated Spirits				125%	60%
xiii. Wines	60%	60%	60%	60%	60%
xiv. Airtime	17.50%	17.50%	17.50%	17.50%	17.50%
xv. Electric Energy	3%	3%	3%	3%	3%
xvi. Cement	K40 per tonne	K40 per tonne	K40 per tonne	K40 per tonne	K40 per tonne

Excisable products	Charge Year				
	2019	2020	2021	2022	2023
xvii. Aviation Spirit	K4.80 per dekalitre	K4.80 per dekalitre	K4.80 per dekalitre	K4.80 per dekalitre	K4.80 per dekalitre
xviii. Jet Fuel	K4.80 per dekalitre	K4.80 per dekalitre	K4.80 per dekalitre	K4.80 per dekalitre	K4.80 per dekalitre
xix. White Spirit	15%	15%	15%	15%	15%
xx. Kerosene type jet fuel	K4.80 per dekalitre (Suspended by S.I 11 of 2019)	K4.80 per dekalitre (Suspended by S.I 11 of 2019)	K4.80 per dekalitre (Suspended by S.I 11 of 2019)	K4.80 per dekalitre (Suspended by S.I 11 of 2019)	K4.80 per dekalitre (Suspended by S.I 11 of 2019)
xxi. Other Light Oils	15%	15%	15%	15%	15%
xxii. Undenatured Ethyl Alcohol of an alcoholic strength by volume less than 80%	60%	60%	60%	60%	60%
xxiii. Fruit Juices, Unflavoured and Unsweetened Waters, Flavoured or Sweetened Waters	K0.30 per litre	K0.30 per litre	K0.30 per litre	K0.30 per litre	K0.30 per litre
xxiv. Carrier bags for shopping	30%	30%	30%	30%	30%
xxv. Reconstituted or recombined milk of a fat content, by weight, of less than 1% up to a maximum of 10%			K1.50 per litre	K1.50 per litre	K1.50 per litre
xxvi. Cosmetics	20%	20%	20%	20%	20%
xxvii. Coal				5%	5%
xxviii. Products containing tobacco, reconstituted tobacco, nicotine products or nicotine products				145%	145%

Excisable products	Charge Year				
	2019	2020	2021	2022	2023
Plastic Carrier Bags for Shopping	30%	30%	30%	30%	30%
Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter					15%
Office or school supplies					15%
Articles and clothing accessories, not elsewhere specified, for use in the textile industry					15%
Fittings for furniture, coachwork of the like					15%
Statuettes and other ornamental					15%
xxix. Clear Beer Made from cassava				10%	10%
xxx. Clear Beer Made from Sorghum				20%	20%
xxxi. Other Fermented Beverages				60%	60%
Electronic cigarettes and similar personal Electric vaporising devices					145%
xxxiii. Ciders				60% (Suspended to 40% by SI 2 of 2019)	60% (Suspended to 40% by SI 2 of 2019)

**Table 56: PAYE tax rates (%) per income band 2019-2023**

PAYE Annual Income Bands (ZMW)	Charge Year				
	2019	2020	2021	2022	2023
K39,600.00 and Below	0	0			
K39,600.01 - 49,200.00	25	25			
K49,200.01 - 74,400.00	30	30			
K74,400.01 and above	37.5	37.5			
K48,000.00 and Below			0		
K48,000.01-K57,600.00			25		
K57,600.01-K82,800			30		
K82,800.01 and above			37.5		
K54,000 and Below				0	
K54,000 - K57,600				25	
K57,600 - K82,800				30	
K82,800 and above				37.5	
K57,600 and Below					0
K57,600 - K81,600					20
K81,600 - K106,800					30
K106,800 and above					37.5

**Table 57: Property Transfer tax rates (%)**

<b>Property Transfer Tax</b>	<b>Charge Year</b>				
<b>Categories</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
i. Land (including buildings, structures or improvements there on)	5	5	5	5	5
ii. Shares	5	5	5	5	5
iii. Intellectual Property (including trademarks, patents, copyright or industrial design)	5	5	5	5	5
iv. Mining Right for a mining licence/ Interest in Mining Right	10	10	10	10	10
v. Mining Right for an exploration license	-	-	-	-	5
vi. Mineral Processing License	-	-	-	10	10

**Table 58: Turnover tax rates (%)**

<b>Turnover Tax</b>	<b>Charge Year</b>				
<b>Categories</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Flat rate	4	4	4	4	
<b>Categories</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
K0 – K 12,000					0
K 12,000 – K 800,000					4



**Table 59: Mineral Royalty: Copper (%)**

<b>Norm Price Range Mineral Royalty Rate</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Less than US\$4,500 per tonne	5.5	5.5	5.5	5.5	
US\$4,500 but less than US\$6,000 per tonne	6.5	6.5	6.5	6.5	
US\$6,000 but less than US\$7,500 per tonne	7.5	7.5	7.5	7.5	
US\$7,500 but less than US\$9,000 per tonne	8.5	8.5	8.5	8.5	
US\$9,000 per tonne and above	10	10	10	10	
<b>Norm Price Range Mineral Royalty Rate</b>					
Less than US\$4,000 per tonne					4
US\$4,000 but less than US\$5,000 per tonne					6.5
US\$5,000 but less than US\$6,000 per tonne					8.5
US\$7,000 per tonne and above					10

**Table 60: Mineral Royalty: Other minerals**

<b>Categories</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Base Metals (Other than Copper)	5% of norm value	5% of norm value	5% of norm value	5% of norm value	5% of norm value
Energy and Industrial Minerals	5% of gross value	5% of gross value	5% of gross value	5% of gross value	5% of gross value
Gemstones	6% of gross value	6% of gross value	6% of gross value	6% of gross value	6% of gross value
Precious Metals	6 % of norm value	6 % of norm value	6 % of norm value	6 % of norm value	6 % of norm value
Cobalt and Vanadium	8 % of norm value	8 % of norm value	8 % of norm value	8 % of norm value	8 % of norm value

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