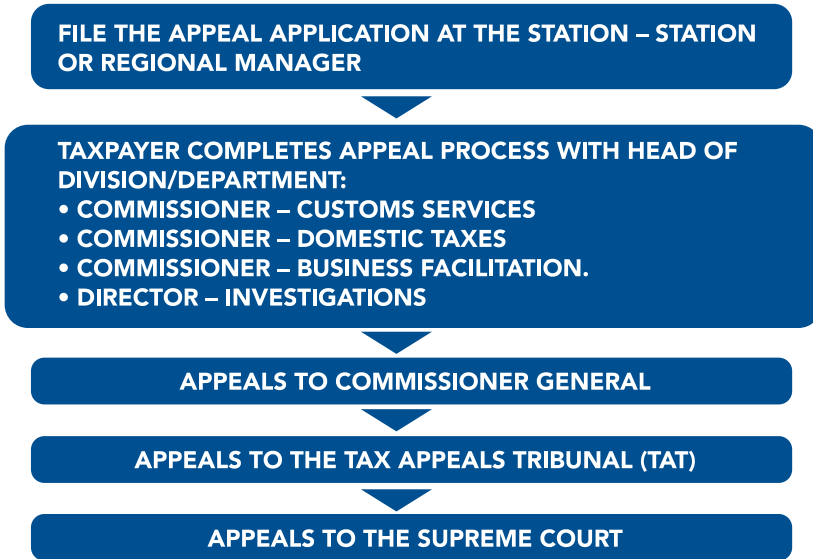


# THE DISPUTE RESOLUTION PROCESS

The Zambia Revenue Authority (ZRA) has a stipulated dispute resolution process which offers a taxpayer the right to appeal, object, seek clarity or review on the decisions of the Authority.

Taxpayers are advised to exhaust the appeal process with the handling office before escalating the matter to the next hearing office.

## Appeal process chart



### 1. Taxpayer is required to:

- i. Exhaust the dispute process in the division/department/unit that made the determination being disputed.
- ii. Provide a written statement of the facts, reasons in support and the law relating to the decisions or directive under dispute.
- iii. Provide all relevant information requested for by the Authority for timely resolution.
- iv. Lodge the appeal within legally allowable timeframes.
- v. File the appeal online or physically.

### 2. Matters that can be appealed against:

- i. Assessments
- ii. Seizures/forfeitures
- iii. Rejected license applications
- iv. Rejected applications for exemptions
- v. Other determinations

### 3. Matters that are not handled by the Tax Appeals Office:

- i. Appeal for waiver of late payment penalties
- ii. Appeal for waiver of late payment interest
- iii. Appeal for waiver of late return penalties; and
- iv. Disputes whose appeal process has not been exhausted within the determining Division/Department/Unit (Premature disputes).

Call Centre

☎ 4111

✉ [advice@zra.org.zm](mailto:advice@zra.org.zm)

[www.zra.org.zm](http://www.zra.org.zm)