

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 47 OF 2009

**The Income Tax Act**  
(Laws, Volume 19, Cap. 323)

**The Income Tax (Turnover Tax) Regulations, 2009**

IN EXERCISE of the powers contained in section *sixty-four A* of the Income Tax Act, the following Regulations are hereby made:

1. These Regulations may be cited as the Income Tax (Turnover Tax) Regulations, 2009. Title
2. In these Regulations, unless the context otherwise requires—  
“return” means a return under regulations 7; and  
“turnover” includes gross earnings, income, revenue, takings, yield or proceeds. Interpretation
3. A person liable to pay turnover tax under subsection (2) of section *sixty-four A* of the Act shall, within thirty days of establishing a business, notify the business, notify the Commissioner-General of the establishment of the business. Notification of establishment of business
4. (1) Turnover tax shall be due and payable on the fourteenth day of the month following the end of the income tax month or within such other period as the Commissioner-General may, in a particular case, determine. Payment and refund of turnover tax  
  
(2) Where the Commissioner-General determines that a person has paid an amount in excess of the turnover tax due, the Commissioner-General shall cause the excess to be refunded to the person.
5. (1) The Commissioner-General may make an assessment in respect of the a person liable to pay turnover tax at the end of the charge year. Assessment of turnover tax  
  
(2) Notwithstanding sub-regulation (1), the Commissioner-General may make an assessment in respect of the person liable to pay turnover tax, before the end of the charge year if—
  - (a) the Commissioner-General has reasonable grounds to believe that the person is about to leave the Republic; and
  - (b) a return has not been submitted by the person.



SCHEDULE  
(Regulation 7 (2))

Form  
(To be completed in triplicate)

**Zambia Revenue Authority**

**Domestic Taxes Division**  
**Income Tax Act**  
(Laws, Volume 19, Cap. 323)

**The Income Tax (Turnover Tax) Regulations, 2009**

**TURNOVER TAX RETURN**

FULL NAMES OF TAXPAYER	PERIOD
POSTAL ADDRESS	T.P.I.N
PHYSICAL ADDRESS	ACCOUNT NO.

TURNOVER PERMMITTANCE FOR MONTH(S).....

SOURCE OF INCOME

(e.g. farming, manufacturing, rental etc)

AMOUNT OF TURNOVER IN KWACHA

SOURCE 1	K
SOURCE 2	K
SOURCE 3	K
SOURCE 4	K
TOTAL GROSS TURNOVER	K
TURNOVER TAX PAYABLE AT 3%	K

WITHHOLDING TAX DEDUCTED (To be completed in month 12)

TOTAL WITHHOLDING TAX DEDUCTED	K
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**DECLARATION**

I declare that the information given is true and correct

Name:..... Capacity:.....

Signature:..... Date:.....

**FOR OFFICIAL USE ONLY**

DATE RECEIVED	CHEQUE NO.	AMOUNT K.....
OFFICIAL NAME	OFFICER'S SIGNATURE	RECEIPT NO.

**S. MUSOKOTWANE,**  
*Minister of Finance and  
National Planning*

LUSAKA  
22nd July, 2009  
[MFB.103/12/4]

