



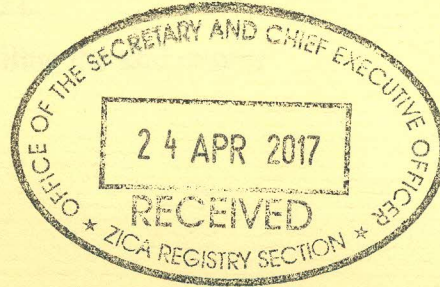
**ZAMBIA  
REVENUE  
AUTHORITY**

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31<sup>st</sup> March, 2017

The President,  
Zambia Institute of Chartered Accountants  
P.O. Box 32005  
LUSAKA



**Attention: Mr. Hapenga Kabeta**

Dear Sir,

**RE: SUBMISSION OF PROVISIONAL INCOME TAX RETURNS FOR THE CHARGE YEAR 2017**

Reference is made to the above stated matter.

Zambia Revenue Authority (ZRA) wishes to notify all taxpayers to submit Provisional Income Tax Returns for 2017 which are due today Friday the 31<sup>st</sup> March 2017.

A Provisional Income Tax Return which is mandatory for any Taxpayer registered for income tax (except for individuals whose income consists entirely of emoluments) represents an estimate of a person's income liable to tax for the charge year in which the income is to be earned and is due for submission as follows:

- (i) in the case of an electronic return, not later than **31<sup>st</sup> March** of the charge year to which the return relates; and
- (ii) in the case of a manual return, not later than **5<sup>th</sup> March** of the charge year to which the return relates.

Additionally note that the resultant provisional tax is payable in four equal instalments and payable by the due dates outlined below:

| Period         | When Tax is Due            | Payment due by           |
|----------------|----------------------------|--------------------------|
| First Quarter  | 31 <sup>st</sup> March     | 10 <sup>th</sup> April   |
| Second quarter | 30 <sup>th</sup> June      | 10 <sup>th</sup> July    |
| Third quarter  | 30 <sup>th</sup> September | 10 <sup>th</sup> October |
| Fourth quarter | 31 <sup>st</sup> December  | 10 <sup>th</sup> January |

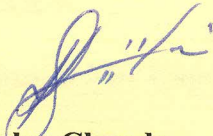
Please be reminded that a penalty is charged for submission of an incorrect return and for failure to submit a provisional or revised provisional return.

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Additionally we shall be estimating the provisional tax liability and enforce its collection where there is a failure to submit a provisional return.

We look forward to your members complying by filing the said returns.

Yours faithfully,



**Kingsley Chanda**  
**COMMISSIONER GENERAL**