

# Services

## UNTAPPED POTENTIAL

Completion of works in Kasaba bay part of the Northern Circuit & Liuwa National Park in the Western Province



## AFRICA UNION ASSEMBLY OF HEADS OF STATE AND GOVERNMENT

In 2022 Zambia will host delegates from around the continent



## CORPORATE INCOME TAX

Hotels and lodges will continue to pay 15% corporate income tax on accommodation until 31 December 2022



## BETTING, CASINO, LOTTERY AND GAMING ACTIVITIES

Introduction of a mandatory requirement for tickets to display the withholding tax payable on potential winnings



## IMPROVED CONNECTIVITY



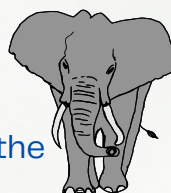
Planned increase in the number of communication towers to improve access around the country

## PUBLIC TRANSPORT

VEHICLE SITTING CAPACITY	CURRENT TAX/ANNUM (ZMW)	PROPOSED TAX/ ANNUM (ZMW)
64 seater and above	10,800	12,960
50 – 63 seater	9,000	10,800
36 - 49 seater	7,200	8,640
22 - 35 seater	5,400	6,480
18 - 21 seater	3,600	4,320
12 - 17 seater	1,800	2,160
Below 12 seater	900	1,080

## SAFARI GAME VIEWING

Waive customs duty on safari game viewing vehicles, tourist buses and coaches purchased by enterprises in the tourism and hospitality sector until 31 December 2023



## TOURIST VISAS

Reduction in visa fees of all categories by 50 percent



## SINGLE PETTY CONSIGNMENT

Increased exemption value of goods on which duty is not paid to US \$500 from US \$50 (inclusive of freight and insurance)



## DRIVING LICENCES

Public Service Vehicles (PSV) driver's renewal period revised to annually instead of every 5 years



## MOBILE COMMUNICATION

Tax collection point for VAT on mobile phones to change from importation and point of sale to point of registration with ZICTA



## RENTAL INCOME TAX

Rental Income Tax regime reform by charging Turnover Tax at 4 percent for income below K800,000 per annum. For rental income above K800,000, the income tax regime for individual or corporate will apply



## CUSTOMS DUTY

custom duty on tyres for lorries, buses, construction and agriculture machinery reduced from 40 to 15 percent or K5 per kilogram

