

Economic Justice

*Exploring what the churches are doing
concerning the little taxes from copper*

Master's Thesis

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ABSTRACT

The churches in Zambia have been involved in the public as well as the spiritual lives of the people for many years. They have been part of Zambia through many programs ranging from health, education, disaster mitigation as well as human rights. The case of the churches on economic justice with a focus on taxes from minerals has gained interest only in recent years.

This research has focused on the area of economic justice with a specific look at the taxes from the copper mines. In order to understand the churches and their fight for economic justice in the extractive sector, the research looked at what they are doing in response to the little taxes the copper mining companies are paying. It also looked at why the churches are engaged in the struggle for economic justice.

In order to generate information for this research, a desktop analysis was chosen. In this method, the research used data generated from published as well as unpublished documents. It has also used books, articles as well as journals both in soft copy as well as hard copy form. The books came from the library at Diakonhjemmet University College and the Norad library in Oslo. The articles as well as the soft copies were obtained from various websites on the Internet. Other documents include reports from the CCZ and the Norwegian Embassy in Lusaka.

In order to analyse the data collected, two theories were chosen. The first theory is moral universalism and the second is called diakonia theory.

From the study findings, it has been found that the churches are well engaged in the fight for economic justice looking at the entire extractive sector without focusing on copper as a single mineral. It has also been found that despite the nation having more than 50 percent of the population being Christian, only three mother church bodies have been engaged in the struggle for economic justice. These three church bodies are the Council of Churches in Zambia, Evangelical Fellowship of Zambia and the Zambia Episcopal Conference. It has also been found that they are using various strategies and tactics whilst working together in an ecumenical way.

From the findings, the churches are indeed making an impact in the struggle for economic justice. However, there are various challenges, which stand in their way. Despite the challenges, they are determined to be victorious in achieving economic justice in Zambia.

DEDICATION

This thesis has been dedicated to the Almighty God in heaven for His unfailing love and for making everything possible. To Him alone be the Glory!

This would not have possible for the kindness and encouragement from my family. Thank you for all the support. To Brenda my friend, and Bernice my girl thank you for everything.

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ABBREVIATIONS AND ACRONYMS

ADRA - Adventist Development and Relief Agency

ACTSA - Christian Aid and Action for Southern Africa

AIDS - Acquired Immunodeficiency Syndrome

AOG - Assemblies of God

CCJP - Catholic Commission for Justice and Peace

CCZ - Council of Churches in Zambia

CNMC - China Non-Ferrous Metals Mining Corporation Ltd.

CSO - Civil Society Organisation

DA - Development Agreements

EITI – Extractive Industries Transparency Initiative

EFZ - Evangelical Fellowship of Zambia

FBOs – Faith Based Organisations

GDP - Gross Domestic Product

GNP - Gross National Product

HIV - Human Immunodeficiency Virus

IMF - International Monetary Fund

JCTR - Jesuit Centre for Theological Reflection

KCM - Konkola Copper Mines Ltd

MDGs - Mellenium Development Goals

MMD - Movement for Multi-Party Democracy

NCA - Norwegian Church Aid

NCCM - Nchanga Consolidated Copper Mines Ltd.

NGO - Non Governmental Organisation

NORAD - Norwegian Agency for Development

RCM - Roan Consolidated Mines Ltd

SCIAF - Scottish Catholic International Aid Fund

SDA - Seventh-Day Adventist

SEJ - Social and Economic Justice USA - United States of America

US\$ - United States Dollar

SWOT - Strength, Weaknesses, Opportunities, Threats

UNIP - United National Independence Party

UN - United Nations

WCC - World Council of Churches

WTOs - World Trade Organisation

ZCCM - Zambia Consolidated Copper Mines Ltd

ZEC - Zambia Episcopal Conference

ZRA - Zambia Revenue Authority

CHAPTER 1: INTRODUCTION

1.1. Introduction

This thesis looks at what the churches are doing regarding the copper mines and their payment of little taxes to the government of Zambia. The main research question is as follows: How are the Zambian churches addressing the tax avoidance that the international mining companies apply in order to reduce their payments to the Zambian state? This type of work is in the area of economic justice as part of the churches' diaconal work. Many people are poor in Zambia despite the country being a source of many minerals. These minerals could and should enrich the people through taxes and various corporate social responsibility programs emanating from mining companies. The churches are making their voice heard with the hope of reversing this trend.

Christianity in Zambia has been part of the people since the missionary workers came and settled in the country. They have been doing a lot of programs and activities aimed at alleviating poverty. Today, the churches form a great part of the civil society and are making an impact on the political and economic platform. Despite the churches being major players in the service provision second only to the government, the area of economic justice with the focus on the copper mines and the taxes have generated more attention only in recent years. This has caught the attention of three church mother bodies i.e. the Zambia Episcopal Conference, the Evangelical Fellowship of Zambia and the Christian Council of Churches.

1.2. Background

Zambia is a country blessed with many of the natural resources known to humanity. The abundance of these resources in real terms should have had a corresponding effect on the wealth and health of the nation. Being the largest copper producer in Africa, the country is known to have six per cent of the world's reserves of copper according to the areas that have been geographically surveyed¹. With a population currently slightly over 13 million, statistics indicate that about 80 per cent of the population lives below the poverty line. The country has

¹[http://siteresources.worldbank.org/INTZAMBIA/Resources/copper-mining-summary-note\(online-copy\).pdf](http://siteresources.worldbank.org/INTZAMBIA/Resources/copper-mining-summary-note(online-copy).pdf).

a doctor to people ratio of one doctor per 10, 000 people. This means that in certain areas, the presence of a doctor is just but a luxury. If the statistics of being a holder of huge copper reserves translated into real wealth, then Zambia could have been one of the richest nations.

The United Nation's Human Development Index says that one in every five people is living with the HIV virus. The situation is compounded further with the fact that one in three children does not attend primary school. The country also has about 68 per cent of the population living on less than US\$1 a day. The report also puts life expectancy to be about 37 years.

Poverty can be defined as something that deprives a person from certain opportunities such as a long healthy life accompanied by having access to education, resources for decent living standards (Schubert 2003). There are two categories of poverty namely internal and external poverty. Internal poverty refers to what a nation has control over whilst the external refers to that which is caused by natural catastrophes, i.e. drought, floods. Zambia's major problem is that of internal poverty with a lot of people lacking proper accommodation, lack access to clean drinking water, sanitation and income (Schubert 2003).

In 1991, when Dr. FTJ Chiluba took over power from Dr. Kenneth Kaunda, he brought about changes in the economic system. He privatised most of the essential industries, the mines inclusive, with the hope of revamping the country's economy. Instead of creating more jobs and wealth, the process of privatisation resulted in loss of jobs as most of the companies sold closed and shifted their operations to other countries. In the case of Zambian Airways, the planes were sold at cheaper prices to other airlines. The living standards went down lower than the levels in the 70s and 80s. Today, the unemployment levels are high with those who are working being subjected to high taxes of about 36 per cent of their income. One wonders if the poor who are earning so little are paying high taxes, why shouldn't the mining companies making huge profits from the sale of copper pay so little in tax? If the Zambian people are paying their taxes, the copper mining companies need to pay higher taxes.

Zambia, like many third world countries laden with debt, has been depending on aid from the West and the North. This dependence has not proved profitable and sustainable in the long term leading many to look at other means of sustaining their budgets. One of the means which is able to put Zambia back on the financial road is the effective and efficient collection of

taxes which will not only provide a sustainable source of revenue but provide accountability between the government and its citizens (Brautigam et al:2008). The collection of tax effectively here means that a system has to be in place to ensure that high taxes are exerted on the copper mining companies leads to more money remains in the country compared to the current situation which allows a company to have all its monies repatriated at anytime it wants without constraint. According to the Bureau Investigates², Zambia earned a meagre US\$50 million from the mining royalty revenues in 2009 from combined revenue of US\$5 billion generated from the copper mining companies through tax. This shows how much revenue Zambia is losing.

1.3. Main research question and objectives

How are the Zambian churches addressing the tax system applying to copper mining companies in Zambia, as well as other forms of tax avoidance that international mining companies apply in order to reduce their payments to the Zambian state? The research will look at what the churches as civil society organisations are doing in addressing the tax system being enjoyed by copper mining companies in Zambia.

Objectives of the study

- a) What methods are the churches using?
- b) How do they justify their engagement?

1.4. Review of recent research work

The subject of economic justice has drawn much interest in the past few decades from various civil societies including the churches in Zambia. Abi Dymond, policy analyst for the Scottish Catholic International Aid Fund (SCIAF), in conjunction with Christian Aid and Action for Southern Africa (ACTSA) in a report intitled ‘Undermining Development?’ highlights among other things, the situation that Zambia is not benefiting as it should from the abundant copper reserves it has (Undermining Development 2007: 21). The report also highlights the fact that despite having a lot of copper reserves and the copper prices reaching their peak due to

² (<http://www.thebureauinvestigates.com/2012/06/15/scratching-the-surface-are-zambians-about-to-get-their-dues-from-foreign-miners/>)

demand by developing and developed countries, little of the money earned from the huge sales of copper remain in Zambia in form of taxes. Little of that money is used to the benefit of the people who according to the report are in dire poverty.

Gibbs and Ajulu have written about the churches in Kenya, Malawi and Zambia concerning their role on economic justice (Gibbs and Ajulu 1999: 41). According to their findings, the churches in these countries have a lot of advantages which enable them to fight social and economic injustices. In the case of Zambia the churches', historical factors have helped them in becoming partners with the government on issues that relate to development. This has helped foster a mutual relationship between the government and the churches. Hence the churches are not viewed as anti government when they offer their prophetic voice. Though there have been instances when the prophetic voice has been viewed as inimical.

Much has been published on Christianity in Zambia, its origins, composition and the various activities and programs in the education as well as the health sector. When it comes to the churches on economic justice with a focus on copper and taxes, there is little material published. One reason could be that this kind of work on the part of the churches has gained prominence only in recent years.

1.5. Relevance of this Research

This research is important because it will provide information and introduces the concept of prophetic diakonia and advocacy as well as give information that demonstrate the importance of advocacy as an integral part of diakonia or prophetic diakonia in the Zambian context. This is important because, in the case of Zambia, it highlights the churches' effort to ensure that the county benefits more from its natural resources. The other significance is that it will highlight the need for the general population to look at taxes with a critical eye. This may generate the desire to ask the government to increase the taxes from the mining sector. This is based on the understanding that Zambia can benefit more if the taxes are increased from the copper mining companies. When that is achieved, the poor's rights to clean water, education, and access to quality health care services, better infrastructure as well as better jobs and development of better infrastructure may be realised.

The research will not be biased and will be a desk top reviewing documents available on the mining companies, the government of Zambia as well as the various churches. The research will also look at the relevance of the churches' involvement in the struggle for justice. Why should the churches be involved in ensuring that the copper mining system is addressed in Zambia?

1.6. Research Methodology

This research will rely on the use of documents and reports as the sources of information. The area of economic justice concerning the copper mines and the taxes has gained prominence recently. Reports and statements on the various programmes will be used in writing this thesis. These church reports as well as newspaper articles, books and online magazines will provide information for the discussion and analysis of the churches' involvement in economic justice. The thesis will also present the advantages or strengths the Zambian churches have which enable them participate in this area. The thesis will also discuss the churches' fight for economic justice in line with prophetic diakonia and advocacy. This thesis will also discuss the churches' position in Zambia in the quest to intervene in the causes of social and economic justice. It will also present the impact of the churches' position on the political platform.

The information about Zambia, the copper mining companies, the various churches and their activities with regard to the struggle for economic justice on behalf of the Zambian people is obtained from the recommended study material from the Diakonia and Christian Social Practice program, published books, scientific online journals, the Ministry of Mining Energy and Water development in Zambia, The Norwegian Embassy in Zambia, Norad library in Oslo, from the mother church bodies (CCZ, ZEC and the EFZ).

1.7. Organising the material

The thesis will be organised in the following manner with the following chapters; this first chapter is the introduction to the thesis. The second chapter is on methodology and it gives information on how the data was collected, the advantages and disadvantages of this method of data collection as well as the challenges endured. The third chapter looks at Zambia's political platform, copper mining as well as the country's economy. A tax environment will also be

presented with a look at various companies involved in the mining business. The fourth chapter looks at Christianity in general as well as the various churches in Zambia and their composition. It also presents what they have been doing in Zambia as regarding the theme of this dissertation. The fifth chapter is the theory chapter. Chapter six is the analysis and discussion chapter and the seventh is the summary of the findings.

CHAPTER 2: METHODOLOGY

2.1. Introduction

This part of the thesis deals with the method that was used for collecting data. A lot of information has been collected from the churches in Zambia, the Norwegian Embassy in Lusaka, the Norad library in Oslo, the library at Diakonhjemmet University College as well as the reports and articles published on the Internet relating to the subject of taxes and economic justice. The reasons behind the selection of this method as a mode of data collection will be discussed in this chapter by giving the advantages and disadvantages. It will also discuss the documents used by giving their origin as well as their validity and usefulness. A summary of this chapter will be presented at the end.

Institutions and organisations often present themselves as a whole firstly to themselves as well as to the outside world through the construction of text presented through various documents. One reason that should be noted in this case is that organisations often tend to publish documents for the public so that people may know more of what the particular organisation is. In modern times, research based on the analysis of these documents has become part of the scientific world though it's not essentially the only tool through which information can be gathered for the understanding of an organisation. Due to this reason, care from the part of the researcher in the handling of documents as a source of data is required. This is because organisations are about image creation and could do that at whatever cost. Learning about organisations and their activities cannot be done based on the reports and other documents they produce alone. Though this is the case, this does not mean that documents should be ignored (Silverman 2011: 79).

This research does not involve the use of field work in gathering data like other common researches in the field of social sciences rather it is based on analysing of existing documents and reports that have been written so far on the subjects of taxes, mining and the churches in Zambia. For this research, the process of gathering the information has been done with the view and aim that others can verify it. The research will analyse materials such as books, magazines, newspapers (Khotari 2004:110), reports and statements issued by the respective churches working on economic justice, from the government of Zambia and the copper mining companies. In aiding the data gathering process, the Internet as a tool for gathering

information has also been used. The Internet at one time referred to a network of computers that made it possible for the transmission of information. Today, the word Internet is used as an umbrella term for innumerable technologies, capacities, uses and social spaces (Silverman 2011:111).

2.2. SWOT Analysis

In order to discuss and analyse the findings, SWOT analysis will be used. SWOT analysis which stands for strengths, weaknesses, opportunities and threats, is an important tool that is used for understanding how an organisation works in a given environment. The organisation is often understood by looking at the strengths, the weaknesses, the opportunities and threats. It has been chosen to analyse the data because of its ability to give a clear understanding of a given organisation's performance and prospects. In this case, it has been used in order to gain an understanding of what the churches are doing in Zambia. It has also been chosen because it has the ability to help in reviewing how the churches are performing in the struggle for economic justice. The other advantage is that it helps expose the factors influencing the way the churches are working. It also helps one to understand the organisations weaknesses, deter threats as well as help the organisation to take advantage of the strengths³.

2.3. Relevance of documents in social research

The establishment of the documents as a source of information was established early in the 20th century. In today's world, the use of data from documents has gained wide acceptance which requires not only screening but extra care so that information is rightly presented. Documents being a presentation of what an organisation or institution often enter the field of research in many ways. One way is that documents are often viewed as entities which possess power and meanings even long after their authors have long died. There are many ways in which a researcher could use the documents as a source of data. One way is looking at the documents as a resource or as a topic. When a document is used as a resource, it means that a researcher focuses entirely on what is in the document whilst if one looks at the document as a topic, a researcher focuses on how documents come into being (Silverman 2011:95). For this thesis, the various documents sourced have been looked at as sources.

³ (<http://www.business.qld.gov.au/business/starting/market-customer-research/swot-analysis/benefits-limitations-swot-analysis>)

2.4. Advantages and disadvantages of documents analysis

In general, anyone who is a researcher is supposed to carry out a research project that is aimed at learning about design, collecting and analysing the data collected. However, due to the costs that are involved in modern times to conduct a fieldwork-based research, many researchers are relying on using available data for their research work. This method has numerous advantages as well as disadvantages over the method of gathering data through interviews and questionnaires. One advantage is that there are virtually no expenses involved when one is using available data (Tayie 2005:13).

This method of data collection comes with the ability on the part of the researcher to have more time to understand the data collected. This is because the method provides a researcher with the ability to handle huge files of data within a short period of time as well as the ability to systematically evaluate it. The other advantage is that one can get the information which may give an accurate picture rather than interviewing people who may want to add or subtract what they may think relevant or unimportant on the subject being researched on. People may tend to leave out crucial information during interviews which is unlikely when using document analysis⁴.

Despite having numerous advantages over other modes of data collection, the method of relying on secondary data has disadvantages. Due to the fact that the data already exists, this creates a situation where the researcher feels 'locked' and limited to the theme that can be investigated. This is because, in most cases, there is no way a researcher can go back to get more information if he or she desires to do so. In the case where the information presented is poorly gathered, not accurate or is flawed, it means that the researcher may be prone to present findings that are flawed and inaccurate (Tayie 2005:13). This may also lead to the research being skewed.

The other disadvantage includes the aspect of human error which often takes place when the person handling documents does not follow strict criteria in the evaluation of the documents. Since text is non living, this method lacks the human touch hence it cannot be sensitive. The other disadvantage, despite being easy to collect and handle, is that the documents can be

⁴ (www.contentanalysis.org/Advantages-and-Disadvantages-of-Content-Analysis.html)

limited in nature.⁵ Despite the advantages and disadvantages listed above, this has been the method chosen as the means of gathering data as it is easy and does not need a lot of money to have it carried out.

2.5. Legitimacy

This research has depended on the cooperation of the various church organisations based in Zambia for information. Most of the information obtained through documents has been via emails. When the request for such documents was presented to the various church bodies, it was declared before hand that the information was for the purpose of writing the thesis. Therefore, the information obtained from these documents has been done with permission and knowledge of the owner, the various church mother bodies.

2.6. Sources of Documents

The various churches in Zambia form part of the civil society interlinked in a web that aims at promoting the welfare of the citizens. They form part of faith based organisations (FBO) which are part of the wide spectrum of civil society. These churches have been chosen for this particular study because, as members of the civil society organisations, they possess tremendous advantages. These advantages enable them to reach the grass root people and not only to reach them but also to influence them. During the process of information gathering, it was discovered that few documents have been written focussing on the copper mines and taxes by the churches in Zambia. Most of the work in economic justice by the various churches has been on the mining sector in general. Therefore, the information concerning what the churches are doing regarding the copper mines in Zambia was collected from the documented written on the extractive sector, the mines.

2.7. The documents gathered from the CCZ

The CCZ is a composition of most mainline churches and has various programs ranging from advocacy, social and economic justice, theology and ecumenical engagement, Youth,

⁵ (www.contentanalysis.org/Advantages-and-Disadvantages-of-Content-Analysis.html)

HIV/AIDS, and emergence development⁶. Concerning the social and economic justice program, CCZ has been working to strength accountability in governance in the management of Zambia's natural wealth, which includes all minerals, i.e. copper, gold, diamonds, uranium etc. The CCZ, has been helpful in supplying information concerning their programs and activities on economic justice and advocacy. These documents are published documents which can easily be found from the internet as well as from the CCZ offices in Zambia. Documents from CCZ include the CCZ Policy Briefs on Extractive Industries Advocay 2011, CCZ Policy Briefs in the Extractive Industry 2010, CCZ Mines, CCZ's Chief Indaba Declaration, Final Declaration Alternative Mining Indaba, and the government of Zambia's Ministerial Statement on the mines by Dr. Musokotwane.

2.8. Norwegian Embassy in Lusaka

The Norwegian government has been instrumental through their embassy in Lusaka in helping Zambia to benefit from its minerals. Norway has a tax model which stands as an example to various countries that have oil and minerals and how they can benefit from the minerals through taxes. The documents sourced from the Norwegian Embassy in Lusaka include published ZRA Revenue report II (10 02 2011), Revised Section 31 per 20.09.2012, and Performance on Mining Taxation 2007 to 2009 Final Report. This information has been helpful in understanding the capacity of the ZRA in collecting revenues from the mining companies. These documents have been able to put forward a systematic picture of how the country fared in terms of tax collection in the given time frame.

2.9. EFZ & ZEC

The EFZ is another ecumenical church body having more than 200 churches and religious organisations as members. This church body is also involved in the struggle for economic justice for the people of Zambia. Though the ZEC is not an ecumenical body but a Catholic Church organisation, this church body like CCZ and EFZ has been involved in various programs and activities related to the fight for social and economic justice on behalf of the people of Zambia. The information from the EFZ and the ZEC was mainly from their websites. Since the EFZ, the ZEC and the CCZ work in conjunction with each other, most of

⁶ (www.ccz.orgzm/?q=taxonomy/term/12).

the programs and activities being done by the churches are done together as partners. Other material includes newspaper articles obtained from the Internet. Books and published reports have been obtained from the Norad library and the library at Diakonjhemmet University College.

On the part of the mining companies that are extracting copper in Zambia, documents have been sourced from the Internet from other publishers and online media organisations that have published articles and reports about mining companies in Zambia. These are the documents that have been used as data sources from the part of the mining companies. On the part of the government of Zambia, most of the reports and documents have been sourced from the various reports accessed from the Internet. Though the CCZ provided a ministerial statement from the government of Zambia on the taxes and mines, most of the documents used are reports published by other organisations on the subject of copper mining and taxes.

2.10. Data collection challenges

Desk top research relies heavily on documents, articles and books related to the study topic. This means that the successful completion of the thesis depends on the availability of these sources. In the case for this research, a few challenges were encountered in the process of gathering information. The first challenge was getting information from the NCA. After a lot of email correspondence, finally the NCA in Zambia sent documents on what they are doing on the Uranium mining in Zambia. The second challenge was getting the information from the ZEC and the EFZ. The ZEC and EFZ did not respond despite making email and follow up calls. The other challenge is accessing reports from the copper mines. This could not be done hence only reports published on the copper mining companies in Zambia have been used instead. Though getting information from the ZEC and the EFZ was a challenge, their website provided part of the information needed.

Doing this research in Norway away from Zambia the focus country is in itself a challenge due to the distance between the two countries. Emails and phone calls were made to the various church organisations in order to get the necessary documents. This has not been easy because the methods used had been emails and phone calls unlike if it was done in Zambia. It would have been a lot easier in this case because one could easily visit the offices in person and get the necessary documents.

2.11. Chapter Summary

This desktop research hence it has relied on the use of published documents, online journals, books as well as websites for the various companies and church organisations involved in the copper mining and tax issues in Zambia. Due to this reason, care has been taken in order to ensure that the data obtained from the Internet is factual. In order to ensure factuality, various documents published by different organisations on the subject of economic justice were compared and contrasted. This has been beneficial in ensuring that the information is factual.

Most of the documents have been obtained from the CCZ and the Norwegian Embassy in Lusaka, Zambia. The other information concerning the EFZ, and the ZEC and the government of Zambia has been obtained mainly from published reports and articles about their activities on the Internet. The other source has been the websites for the EFZ, the ZEC and the government of Zambia.

CHAPTER 3: EMPRICAL CHAPTER

3.1. Introduction

This, chapter looks at literature related to Zambia's political landscape since the time it got its independence from Britain as well as the mining sector with a specific emphasis on copper mining. The mining act and the tax policy will also be presented in view of the entire mining sector. This is because there is no tax policy or law in Zambia which is meant specifically for copper as single mineral. This chapter will also highlight the taxes that are paid to the Zambian government by the copper mining companies. This information will give the reader a clear picture of what is happening in Zambia as far as the copper mining companies and the taxes are concerned.

3.2. Zambia's Political Environment

3.2.1. Zambia from 1964 to 1972

Zambia, a landlocked country with a total area of 752 618 square metres, got its independence in 1964 from Britain through almost a non-violent struggle. From 1964 to 1972, the country experienced political pluralism with Dr. Kenneth Kaunda dominating the political landscape. From 1972 to 1990 the country experienced a one party democracy system of government with the United National Independence Party (UNIP) as the ruling party and Kenneth Kaunda as its president. According to Julius Ihonvbere, from 1964 to 1969 Zambia was experiencing a relative stable economy with the price of copper and other exports continuing to rise in the same period. This enabled the government to carryout a lot of projects that benefited the urban areas at the most (Ihonvbere 1996: 58).



Figure 1. Map of Zambia

At the time of independence, Zambia was one of the richest countries in Sub-Saharan Africa having a per capita income of about US\$700. Despite being the most industrialized country in the Sub-Saharan region at the time of its independence, it took only two decades of gross mismanagement coupled with a hostile world economy as well as tension in the neighbouring countries to reduce it to being one of the poorest in the world (Sichone et al 1996:2). From the time of independence to 1980, population increase was 3.5 per cent on average with an annual growth in GNP of 2 per cent. By the end of 1980, the annual GNP contracted to an average of 1.1 per cent per year, which made the per capita income to drop to US\$290 per annum.

Julius Ihonvbere indicates that during the period between 1964 and 1969, the country enjoyed a balanced external trading account based on copper export. Copper was providing about 90 per cent of foreign exchange earnings and 53 per cent of the government's budget. During this period, the government was able to invest in major programs in the health, education and

transport sectors due to the revenue that was being generated from the copper exports. This had a spill over effect on to the lives of many Zambians who were enjoying relative good standard of living. Though Zambia was enjoying a stable environment compared to its surrounding counterparts, it was not doing so economically in the 1970s. Its prosperous years after independence were short lived as the country started experiencing a lot of difficulties in the financing of its developmental and economic programs, which lead the country to resort to external borrowing⁷. Zambia's economic woes started escalating when the copper prices started to decline on the international markets and was compounded further by the steep rising in import volumes. This had huge effects on the government's ability to pay wages, meet basic needs, keeping development projects going as well as importing essential goods (Ihonvbere 1996:58).

Copper has been the country's most dependable commodity since its independence. This dependency left the Zambian economy vulnerable. The government took notice of the rapid deteriorating economic situation and tried with different measures to reverse the situation. The third National Plan was instituted in 1980 to 1984 aimed at achieving a 4.8 per cent per annum real GDP growth rate, a 1.5 per cent per-annum growth in per-capita income; a savings and investment ratio of GDP of 29 per cent per annum (Ihonvbere 1996: 77). This developmental program was also aimed at increasing the share of private consumption in GDP from 43 per cent to 51 per cent and diversification of the economy away from a chronic dependency on copper. However, though the plans had wonderful promises, they never materialize due to many reasons that stood in its way. One of the reasons is that the plan was made under the assumption that the price of copper would remain constant at K1, 200 per ton and that the terms of trade and exchange rate would remain constant. Things were deteriorating leaving the Zambian government with virtually no option but to get financial assistance from the international moneylenders including the international monetary fund (IMF). The government was losing its credibility; corruption was on the increase as well as mismanagement. The poor bore the brunt of the policies while the rich continued to live a life of opulence (Ibid 1996:81).

⁷ <http://www.oup.com/uk/orc/bin/9780199296088/resources/cases/zambia.pdf> sited on

3.2.2. The dawn of multi-party system

By the dawn of the 1990s, the country's one party political system was showing signs of its death. People, after 27 years of rule, were hungry and angry and wanted change. Change in most cases for its sake. Franklin Membe notes that change by any means, anything and anyone was what the people wanted (Membe 2001:7). This is the level to which the people reached and all they wanted was change that would see the end of the UNIP government. With the coming of the political pluralism in the 1990s, Zambia saw the rise of opposition parties with the popular one being the Movement for Multi-Party Democracy (MMD) led by the late Dr. Frederick TJ Chiluba. The MMD capitalized on the general dissatisfaction of the people. This led many people to vote against UNIP in favour of the MMD. The party that was formed to challenge UNIP was an organization of individuals who at one time served UNIP.

The majority of the people voted the MMD into power in 1991 with the hope of seeing the lowering standards of living being reversed. They had the hope that the change might be able to usher in that new era which would bring the much needed and desired economic prosperity. The MMD took over power and became the ruling party and by 1992, the annual inflation growth rate reached a record of 190 percent. Things had gone bad that the World Bank reclassified Zambia from low-middle income to a low-income country. The UN General Assembly included Zambia on the list of least developed countries (Saasa et al 2002:24). Though MMD had formed the new government, they never reversed the conditions of living for the majority of the people. The MMD, as a way out of the Zambia's economic chaos, placed their hopes on privatization, the free market, and structural adjustment (Ihonvbere 1996: 148). It had the support of the IMF and as soon as they took over power, the party moved swiftly into selling off most of all state owned companies. The table below shows the GDP figures from the various sectors between 1994 and 1998.

Zambia's gross domestic product by sector (at 94 constant prices, million kwacha)

	1994	1995	1996	1997	1998	Growth 98/97(%)
Mining	109, 033	204, 920	203, 200	189, 700	172, 000	-9.3
Agriculture	302, 182	402, 964	400,400	379, 900	356, 800	-6.1
Manufacturing	219, 846	218, 996	231, 147	248, 128	255, 700	3.1

Food	134, 613	140, 807	144, 297	248,128	255, 700	5.4
Others	85, 233	78, 189	86, 850	104, 349	104, 100	-0.2
Utilities	72, 191	71, 056	67. 075	69, 900	67, 900	-2.9
Construction	111, 530	107, 750	94, 407	126, 281	121, 200	-4.0
Services	1, 425, 896	1, 184, 113	1, 337, 858	1, 398, 273	1,391, 000	-0.1
GDP	2, 240, 678	2, 189, 799	2, 334, 087	2, 412, 182	2, 364, 600	2.0
Growth (per cent)		-2.3	6.6	3.3	-2.0	

Table 1. Source: Ministry of Finance and Economic Development, Economic Report 1996 and 1998

3.2.3. MMD and the Copper Mines

From 1991 to the year 2001, the MMD were riding on the hopes that they would change everything that had to do with the previous government and put in policies that would propel the country's economy to greater heights. They adopted free market economic policies and sold a lot of state owned companies to the private sector. From 1991 to 2001 the macro-economic indicators for Zambia showed that the economy had shrunk and was smaller than it was in 1991. During this period, the population grew by 25 per cent whilst per capital income dropped by 4 per cent per year within the same period (Rakner 2003:79).

One issue that was central to the newly formed government was the need to satisfy the majority of the Zambians who had lost confidence in the UNIP led government. The people were in dire need of economic change that would bring in the lost glorious days experienced just after independence. One way the MMD led government wanted to do this was by making the economic policies which reduced or eliminated state monopoly in the market and putting most of the means of production into the hands of the private sector. The view behind this plan was that the previous government had failed and that an injection of the private players in the economy will reverse the economic direction. This led to the sale of almost all state owned companies including the Zambia Consolidated Copper Mines (ZCCM) and its assets. Due to the country's dependence on copper, the sale of ZCCM was a major issue for the country's economic turnaround (Rakner 2003:77).

The government under the MMD leadership accepted to start the sale of copper mines in 1996 and it was agreed that it would be done in units by tender. One of the major investors, Anglo-American Corporation bought Konkola Deep, Nchanga and Nampundwe mines. Though the sale of the copper mines was a positive move, the result, according to Rakner left many

Zambians unhappy as the copper mines were sold at a lesser price than they were worth. This was even made worse when the Anglo-American Corporation in January 2002 informed the Zambian government that it would not continue with further investments in Konkola Deep Mining Project, which was the main basis for its investment in Zambia (Ibid 2003:78). The sale of the copper mines was affected by the low copper production at the time as well as the low prices on the international markets. At the time of sale of the copper mines, the prices of copper were at US\$0.70 per pound to US\$ 7.75 per pound in 2006⁸. The same website indicates that the copper mining companies have been making profits since they took over as new owners. A total of US\$652 million was made as profit from the sale of copper between 2003 and 2006. From this sale, it has been reported on the same website that only US\$71 million was given to the government of Zambia as tax. The sale of the copper mines was greatly influenced by the copper production by individual mines as well as the copper prices on the international market. According to Global Development Network, Zambia's copper production from the 1980s to the 1990s decreased at an annual rate of -3.4 per cent to -5.0 per cent per year⁹. Below is a table that shows decline in copper production from 1970 to 2008.

COPPER PRODUCTION FROM 1970 TO 2008

YEAR	Quantity of copper (Kilo Metric Tons)
1970	819
1975	677
1980	596
1985	511
1990	496
1995	316
2000	249
2005	436
2008	570

⁸ (www.iss.co.za/uploads/PAPER165.PDF).

⁹ (www.gdn.int/admin/uploads/editor/files/WP43_Chile_Chile_Zambia_Copper.pdf).

Table 2. Copper production 1978-2008

SOURCE: http://www.gdn.int/admin/uploads/editor/files/WP43_Chile_Zambia_Copper.pdf

3.3. Copper Mining in Zambia

3.3.1. The Beginning of copper mining in Zambia

The British started copper mining in the then Northern Rhodesia in present day Zambia in 1928. Since then, Zambia has never abandoned copper mining and it has become the backbone of the country's economy. Copper deposits are well spread along an area called the Copperbelt Province near the border with the Democratic Republic of Congo. This area has been the producer of copper though recently huge reserves were discovered in Solwezi in the North Western Province. This has been believed to be the new 'Copperbelt Province' due to the quality and quantity of copper reserves. Copper contributes about 75 percent of the country's export and two thirds of the central government revenue during years of strong copper prices (Human Rights Watch 2011:17).

At the time of Zambia's independence, two major private companies owned and controlled the copper mining sector. The UK Selection Trust and the British South African owned Anglo American Corporation. Copper enjoyed high prices in the 1960s and 1970s giving Zambia the status of being a middle-income country with high GDP (Fraser and Lungu 2007: p7). In a bid to make companies remit more money into government coffers, Kaunda brought about higher taxes, which made some of the companies to fold up. This made the then president Kaunda through a constitution referendum to nationalize the copper mines. This gave birth to Nchanga Consolidated Copper Mines Limited (NCCM) and Roan Consolidated Mines Limited (RCM). These two companies merged in 1982 to form the Zambia Consolidated Copper Mines (ZCCM), a parastatal company. When the nationalization was done and the new mining company was in operation, it was expected of them to offer housing, food and health care services to its employers. ZCCM became the government in taking over the welfare of the people in the area it operated in. The company also provided free education for miners' children, electricity, water, transport and family burial arrangements (Ibid 2007: p8). The mining companies took upon themselves huge responsibilities that also included maintaining

town hospitals especially in the areas where the government hospitals never existed. It could be said that the mines took over the responsibilities of the government.

3.3.2. Copper Mining in The 1970s

Between 1974 and 1988, Zambia's external receipts from metal products declined by 23 percent. The copper mines could not be redeveloped due to the dwindling in foreign exchange coming into the country. The domestic inflation as well as the difficulty in accessing the mineral deposits prevented the re-investment into the copper mines (Saasa et al 1996:35). This resulted in the country's failure to sustain its mineral output hence the mining sector declined by 33 percent. This had a huge significant impact on the country's general welfare. Zambia could not manage to maintain a high standard of living. It became impossible for the government to maintain the salaries and benefits for the general population. As a result, the country resorted to borrowing from international lenders, the World Bank and the International Monetary Fund with conditions which required the government to apply structural adjustment programs in order to ensure that the government reduced on expenditure. To compound the economic conditions in Zambia from 1970 to the year 2000, copper production went down to about 250 000 metric tons. The copper production did not just go down; the prices went down with it too.

3.3.3. Copper Mining by towns

Currently copper is mined mainly in the Copperbelt and the North West provinces of where huge quantities of copper were recently discovered. Copperbelt Province comprises of the following towns; Kitwe, Ndola, Chingola, Luanshya, Mufulira and Kalulushi which are predominantly mining companies. In the North Western Province, Solwezi has been a mining town though only had one mine, the Kansanshi copper mine. Recently, the discovery of copper at Lumwana, about 65 kilometres west of the town, has revived life and brought hope to the country and the people of Northwestern Province (Human Rights Watch 2011:10).

In order to get out of the financial deep and serve the foreign debt which was becoming a burden in terms of servicing, the government resorted to the option of selling the copper mines. The Mine Workers Union of Zambia, the biggest mine union was in favour of selling the mines as it was in need of a company that could save the sinking mines. After discussions on whether one private company would buy all the mines or whether they would sale to

different individuals, the selling of the mines started in 2007. The table below shows the companies that currently own the copper mines in Zambia.

3.4. COPPER MINING COMPANIES IN ZAMBIA

Company	Private Investors	Nationality
Konkola Copper Mines (KCM)	Vedanta Resources (79%)	Indian
Mopani Copper Mines	Glencore International (74%), First Quantum Minerals (16%),	Swiss, Canadian
Kansashi Mining	First Quantum Minerals (79%)	Canadian
Chambishi Metals	Eurasian Natural Resources Corporation (90%)	Kazakhstani, British
Lumwana Copper Mine	Barrick Gold Corporation (100%)	Canadian
Chibuluma Mines	Metorex group (85%)	South African
China Luanshya Mine	China Non-Ferrous Metals Mining Corporation (CNMC) (85%)	Chines

Table 3. Source: Human Rights Watch

After the sale of the mines to the companies listed above, the copper prices went up from 2003 to 2008. In 2008 to 2009, the prices went down due to the economic crisis that affected the international markets. This saw many mine workers from the copper being laid off and many companies were threatened to a point of closure. From the early 2011 to the present, copper prices have reached as high as US\$10 000 per ton which have seen many companies expanding operations in many areas in Zambia. The high prices in copper made the World Bank to rank Zambia as no longer being a low-income country but a middle-income country (Human Rights Watch 2011:19).

3.5. Copper Revenues by Companies

The mining industry’s performance in Zambia is determined by various factors ranging from the availability of the mineral ore against operation costs. This means that for a particular

mine to posts a substantial profit, the company has to have low production costs whilst having high prices of the minerals at the international market. However, the copper prices are not determined by individual mining companies but by the supply and demand on the international level especially by the emerging countries like China and India¹⁰. The cost of production against the prices on the international markets has had a great effect on the profits made by copper mining companies in Zambia. This view of the mining sector has greatly influenced the mining tax and the mining policy in Zambia.

According to Banktrack, the mining companies in Zambia, which are major players in the sector, are the subsidiaries of small to medium sized firms by international standards of mining companies. Notable exceptions include Vedanta, Glencore and the China Non-Ferrous Metal Mining Group which are global players. Konkola Copper Mines owned by Vedanta Resources as a major shareholder is the largest copper producing in Zambia. It is estimated annual revenue stands at US\$ 2 billion annually according to www.banktrack.org.

3.6. Mining Law and Policy

The mining policy in Zambia has been influenced by the MMD's aim of making the mining sector influenced and managed by the private hands for the sole purpose of maximizing profits and sustainability. Since the 1990s, the country's policy on the mining sector has been to provide an environment that enhances investment in the industry by the private sector. It should be noted that the move to place the mining sector into the private hands seemed the only viable option as the government was running losses in maintaining the mines. According to the mining policy found at the Zambia mining website¹¹, the policy aims at encouraging the private sector in the exploration and development of new mines in Zambia. The policy is also aimed at putting the major copper mines into the hands of the private sector for the sole purpose of having effective management as well as have greater opportunity for exploitation of copper and other minerals. This policy was prepared in 1995 and was repealed in 2008 with modification made to some of the conditions that the Mining and Minerals Act of 1995 had.

¹⁰ ([http://siteresources.worldbank.org/INTZAMBIA/Resources/copper-mining-summary-note\(online-copy\).pdf](http://siteresources.worldbank.org/INTZAMBIA/Resources/copper-mining-summary-note(online-copy).pdf))

¹¹ www.zambia-mining.com/government.html

The mining sector in Zambia falls under the Ministry of Mines, Energy and Water Development run by the minister, the deputy minister and the permanent secretary who is the chief executive and subsequent employees under the government of Zambia. The following departments; the Department of Geological Survey, Department of Mine Safety, Department of Energy, Department of Water Affairs, Department of Planning and Information, Department of Human Resources and Administration supports the ministry. This ministry is the principal government body that looks at the development of mines and minerals on behalf of the Zambian people. In terms of legal framework, www.Zambia-mining.com indicates that the legal framework governing the mining sector shares the same aim with the mining policy in that they both aim at providing an environment which is conducive for investment in the sector.

The Mines and Minerals Act (passed into Law in 1995) provides simple licensing procedures and places minimum constraints on prospecting and mining activities. The acts also gives three types of licenses for mining and minerals; the first license is that which a company can use to prospect for minerals in a given particular area. The retention license gives the holder the right to retain a given area which is in most cases the same size as the area covered by the prospect license. The large-scale mining license confers exclusive rights to carry out mining operations and other acts reasonably for a period of 25 years¹². This is the license which all the major mining companies have at the time of writing this thesis.

3.7. Mining Tax

A tax regime's major objective is to get more taxes as well as sustain potential collections in the future. In the Zambian case, this arises from the understanding that copper, like most minerals, is a non-renewable resource. Therefore, tax collection in the case of Zambia can be viewed as an opportunity on any ton of copper produced. If the copper mines are lightly taxed, it means a ton of copper produced is a lost chance for tax revenues on the part of the government of Zambia that can benefit the general population. The mining companies are also wise because they are moved by the desire for making profits at whatever cost. This puts them in a state were they extract more tons of copper when the production is still cheap before it becomes expensive when more taxes are imposed in the future (Wake 2010:2). The

¹² <http://www.zambia-mining.com/law.html>

statements given above provide a scenario which is bad for the people of Zambia. It means that if less tax is extracted from the copper sales, the possibility exist which entails that there may never be another chance for the Zambians to get taxes from the copper sales due to the reason that copper may be depleted some day.

Copper mining is a venture that works on a long-term operation basis hence it requires a critical look at the costs and benefits. When a company engages in the prospects of mining copper or any other mineral, it does a critical costs and benefit analysis which looks at the viability of extracting the particular mineral. This is because before a mining venture is entered upon, the mining program (copper mining inclusive) calls for huge capital investment both in liquid cash as well as in machinery. Though copper mines require this analysis and input at the beginning, it is normally different from mine to mine. This difference is as a result of the variations that exist between mines in terms of ore quality, accessibility, and the life span of the given mine. It's the cost to profit ratio that often determines or influences the various governments in making tax policies because some mines may incur huge investments and only run for a short period of time without getting out their returns on their investment whilst others may take long to realize the profit. A mine's cost of production is a function of the nature of the resources and the extent to which the most accessible resources have been exploited¹³. The other factor that influences the viability of a copper mining venture is the prices of the mineral commodity on the international markets. Copper is not a product that can be pegged by the producer. The reasons given above provide a major input in the making of tax policies.

According to the website zambia-mining.com, Zambia's tax system has been influenced by the Mines and Minerals Act of 1995 which provides legislative governance for all mines and minerals in Zambia. The 1995 Mines and Minerals Act according to the Zambia mining website¹⁴ states that the tax system, royalties and various incentives given to copper mining companies are similar to many countries in the world. Though the site does not indicate which countries in particular, the reader is given the impression that the mining tax and royalty system is that which enjoys international standards and appreciation as such should be able to bring benefits to the Zambian government. However, a close look at the tax and the incentives

¹³([http://siteresources.worldbank.org/INTZAMBIA/Resources/copper-mining-summary-note\(online-copy\).pdf](http://siteresources.worldbank.org/INTZAMBIA/Resources/copper-mining-summary-note(online-copy).pdf))

¹⁴ www.zambia-mines.com

given provide a different picture. In terms of Royalties, the government of Zambia has asked only a 2 per cent of the market value of minerals produced by the copper mines. This 2 per cent is from the amount made after subtracting costs for smelting, refining and insurance, handling and transport from the mining area to the point of export or delivery within Zambia. This also provides the company an opportunity to defer the royalty if the cash-operating margin of the company holder falls below zero. From this requirement, it is easy for companies to declare more of the expenses so that they pay fewer royalties. During the time when the 1995 Mining and Minerals Act was in place, the copper mining companies were required to pay a Royalty Tax of 0.6 percent (Wake 2010:1). In other words, the Zambian government seems to have given the copper mining companies so many avenues for profit making at the expense of the Zambians who need the money for education, health, infrastructure development and other amenities for its citizens.

The other form of tax imposed on the mining companies stipulated by the 1995 Mines and Minerals Act is called the corporate tax which is levied on copper and cobalt exporters. It is a levy of 35 percent of all taxable income whilst 15 percent is charged on other minerals excluding copper. Relief from income tax is often provided to the mining companies depending on their capital expenditure. For example, capital expenditure attracts an allowance of 25 percent on plant, machinery and commercial vehicles, 20 percent on non-commercial vehicles and 5 percent on industrial buildings. The company also enjoys tax relief on prospecting expenditure under certain circumstances as well as mining expenditure under special circumstances¹⁵.

The Mines and Minerals Act of 1995 was repealed and replaced with the Mines and Minerals Development Act of 2008. The deference with the new act lies in the fact that the 1995 reflected the incentives offered to the mining investors in order to make them invest in Zambia's copper mines. The Mines and Minerals Development Act of 2008 was formulated to redress the weaknesses in the Mines and Minerals Act of 1995. When the government was about to sale the copper mines, it developed what was called the mining Development Agreements (DAs) that were individually negotiated by individual mines. The DAs included various incentives as packages to entice the investors to recapitalize the mines. One of the incentive under the DAs was the allowances against profits; all pre-production expenses in the

¹⁵ (<http://www.zambia-mining.com/tax.html>)

first year of production; all capital expenses in the year they are incurred, zero percent of withholding taxes on dividends, interests and management services sourced in Zambia as well as the carry-over of losses for tax purposes of 10-20 years as negotiated with the respective mining operator (Wake 2010:2). When one reads the various incentives given to the copper mining companies, it is clear that the government was in a hurry to find investors at all cost. It was in a hurry to get rid of the mines such that they were willing to offer incentives that gave the miners more chance to make profits.

According to Wake, the tax system prior to the 2008 one, had an effectiveness that allowed the government to get only 31.7 percent in the tax period of 2008. The then Zambian president, Mwanawasa observed that this was the lowest tax in the world and was 8 percent lower than Peru that had the lowest at 39.2 in the same year. Due to this effectiveness, the Mining and Minerals Development Act of 2008 put an end to the DAs and its incentives. It also reduced the capital expenditure allowance from 100 percent to 25 percent as well as introduced the windfall tax (a form of tax levied on the profit made), retained the mineral royalty tax and introduced a variable tax. The royalty tax was raised from 0.6 to 3.0 percent with the aim of ensuring that the government got more from the copper mines through taxes. According to Wake, the new measures under the Mines and Minerals Act of 2008 produced better results in the period it was enacted with an effective tax rate on mineral resources from 31.7 to 47 percent.

These measures elicited an outcry from the copper mining companies and were considered as punitive with the mining companies saying that the new tax rate was among the highest in the world. It seems that the government was too eager to retain the mining companies hence it withdrew the windfall tax and re-instated the capital allowance to 100 percent. This move generated an outcry from the various stakeholders but the government went ahead with the move (Wake 2010:2). From this observation, it seems that the copper mining companies are interested in nothing but profits whether the government is getting the taxes or not. It seems that the companies would be the happiest if a situation existed where they never paid any single taxes. One would ask why there should be an outcry when the government gets 47 percent of taxes from the mines.

3.8. Zambia Revenue Authority

The Zambia Revenue Authority is the body that collects revenues in form of taxes and custom duty on behalf on the government. To understand the country's tax performance, it will be vital to look at the body in charge of the collection. This is important because even if the copper mining companies pay their taxes, there cannot be a full appreciation of the taxes if the body mandated to collect the taxes is not adequately capacitated.

The ZRA was instituted in 1994 when the Customs and Exercise Department and Income Taxes Department were taken from the Ministry of Finance and were merged to form an autonomous body. It currently runs independently with the mission of maximizing and sustaining revenue collections through the integrated, efficient, cost effective and transparent systems, professionally managed to meet expectations of all stakeholders¹⁶

Since its inception in 1994, the ZRA has posted successful results in the collection of taxes. However, when it comes to the mining sector, the revenue authority has faced numerous challenges. The revenue body is faced with the possibility of under valuation of minerals especially those minerals that are not traded internationally by the mining companies. The mining companies often under declare mineral contents in the various ores they extract as well as the lack of disclosure of recoverable precious metals from the ores and concentrates. The other challenge is that the mining companies often practice transfer pricing with related parties on cross border deals in such a way that the profits arise in a country determined by the multinational companies¹⁷.

The Norwegian government has been offering help to the Zambia government in form of capacity building in order to equip the ZRA so that it could get more of the taxes from the mining sector. One of the support Norway has given the Zambian government involves the development mining tax model as well as training the ZRA staff in applying the model (Fjeldstad and Heggstad 2011:86). As a result of the interaction between the Norwegian government through its various agents and the Zambian government resulted in the setting up of Mining Unit within the ZRA. The Norwegian Embassy by request from the Zambian

¹⁶ (<http://ww.zra.org.zm/mission.php>).

¹⁷ (<http://www.norad.no/en/thematic-areas/macro-economics-and-public-administration/tax-for-development/currents-issues/report-from-regional-tax-workshop-in-lusaka>)

Ministry of Finance and National Planning through Norad also instituted an audit of the mines' income in 2008 through Grant-Thornton and Econ in aid to the ZRA. This among other forms of help being offered to the ZRA from the Norwegian Embassy and other international donors show that the country is not getting out what it is supposed to get from the copper mines and various minerals.

3.9. Chapter summary

First of all, Zambia is a rich country endowed with a variety of resources such as timber, water, fertile lands, lakes and rivers, non-precious and precious stones. It is the biggest copper producer in Africa and one of the leading producers of copper in the world. From this observation, one expects the country to be economically able to give a decent life for its citizens.

Secondly, it has been observed that most of the money has been leaving the country with less remaining as taxes. This makes the government to have less money to fund major developmental programs as well as invest in service delivery programs such as health and education. This lack of investment into the developmental and service delivery programs results in many people being unable to access basic health needs, access to schools and above all, many who were retrenched from the copper mines and most of the parastatal companies have died having never received their pension funds.

Thirdly the country has a national policy as well as a legislative framework governing the mines and minerals so that the country cannot be robbed. This is in form of the 1995 Mines and Minerals Acts that was repealed in 2008 to form the Mines and Minerals Development Act of 2008. This was done with the hope of bringing in a new tax regime that will help Zambia generate more funds from the mining sector.

Lastly, an autonomous body called the ZRA formed in 1994 collects, Zambia's revenues in form of taxes. This body has been given the mandate under law to get taxes from the mines. However, the ZRA has the challenge of getting the taxes from the mines, which in most cases makes under perform in the area of taxes from copper mines. The challenge is due to some of the incentives that give the mines ability to under declare their profits so that they pay fewer taxes. The ZRA seems to have the challenge of detecting this under declaration.

CHAPTER 4: CHRISTIANITY IN ZAMBIA

4.1. Introduction

This chapter presents a general picture of Christianity in Zambia and its historical background. It also gives information on the various churches that exist in Zambia, their membership and their various roles in the country. It also gives information regarding what the various churches are doing in response to the little taxes being paid to the Zambian government by the copper mining companies. Regarding economic justice, information has been presented on which churches are involved and how they are involved.

4.2. A brief history

The dawn of the 19th century was witnessed by the vibrancy of Protestantism in many countries in Europe. This vibrancy saw an increase in missionary activities with Africa as one of the primary targets. In 1795, the British made the Cape in Southern Africa its colony that opened ways for David Livingstone to set up his mission with the aim of evangelizing the Africans as well as looking at alternatives for trade rather than the slave trade. He came to a town called Sesheke on the Zambezi River in 1851 and crossed into what is modern Zambia. Though he did not do much in the evangelization work, his work excited many Europeans concerning the end of the Slave Trade and brought Christianity to central Africa. Among the first missionaries to settle in Zambia is Frederick Stanley Arnot who lived among the Lozi people in the western part of Zambia (Elliott 2007:126). After Stanley Arnot failed to make converts, he travelled to what is today called Democratic Republic of Congo.

In 1887 the London Missionary Society started a mission at Fwambo on the southern end of Lake Tanganyika among the Mambwe people. The base allowed them to spread to various parts north east of what is today Zambia¹⁸. The primitive Methodist arrived in Zambia in 1890 whilst the White Fathers under the Catholic Church established a centre in the north of Zambia in 1898. The United Free Church of Scotland first went to Malawi and then established its first mission at Mwenzo in 1895. The Dutch Reformed Church opened their station in 1899. The South African Baptists started a mission in Luangwa Zambia in 1905 and opened another centre in 1910. In 1910, the Anglicans entered Zambia under Bishop Hine

¹⁸ (www.jd-elliott.net/Christianity.html)

who toured the country with the aim of finding centres for his church. He found four centres which later came to be city churches mainly for the whites.

Zambia became one of the missionary centres or targets for the Europeans who wanted to evangelize Africans. This was further encouraged by the reports sent by Dr. David Livingstone. By the year 1910, Zambia though not yet known by that name had a population of 947 000 people. Of that number, only 2, 600 were Christians making a total of 0,3 percent of the population. However, 100 years later, Zambia's population stood at 12, 625 000. Of this number, 10, 775, 000 were recorded as Christians in 2010, representing a total of 85.3 percent of the country's population (Ross and Johnsson 2009: 116). Muslims on the other hand make up only 135, 000 representing 1.1 percent of the country's population. Hindus are only 17, 200 whilst Buddhist makes up 4, 200 as at 2010. Jews make up of 1, 600 of the country population. This scenario shows that Christianity has become synonymous with being Zambian. The majority of the people belong to a Christian church or denomination. Table below shows membership according to churches.

Table showing membership for some churches in Zambia

Churches	Membership in 2010
Roman Catholic	3, 890, 000
Anglican	260, 000
Orthodox	7, 400
Protestants	4, 180 000
Marginal Christians	430, 000
Independents	1, 800 000
Evangelicals	2, 350, 000
Renewalists	2, 850, 000
Great Commission Christians	1, 977, 000

Table 4. SOURCE: Atlas of Global Christianity.

The Seventh Day Adventists came and entered Zambia from the South in 1905 and settled at a place called Rusangu and later established a centre at a place east of Ndola. The churches were all aimed at converting the inhabitants of the country. They were met with little success. This made many to come up with different methods and one of them was to come up with

school centres aimed at the youths. This strategy was aimed at educating the youths so that they can be a future generation that is already Christian¹⁹. This brief history gives a synopsis of how Christianity has managed to shape modern day Zambia and how Zambia has managed to shape the structure of Christianity. Today, Zambia is a country that is divergent in terms of culture as well as in terms of religion. More than half of the country is Christian with a few Jews, Muslims as well as those who hold the traditional ancestral worship.

Since 1991 when the MMD under president Chiluba took power, the period saw a growth of independent churches calling themselves Pentecostal ministries. The then President Chiluba declared Zambia a Christian nation after taking over office from Kenneth Kaunda. Though it cannot be ascertained whether the making of Zambia a Christian nation was a guanine move or something that was done in order to overturn Kenneth Kaunda's humanism, however, that declaration has made Zambia as a nation to remain Christian. This declaration made a lot of Christians particularly evangelicals to participate in politics. One of the reasons that made the churches to get into the daily political affairs is the belief in the "two kingdom" theology which was subverted by the African holism which makes no distinction between the spiritual and the material worlds (Ranger 2008: 96). This belief somehow validated the clergy especially those from the evangelical world to issue statements that had a political bearing. During the time of the declaration of Zambia as a Christian nation, many things started going wrong in the new young democratic nation which prompted the churches and mostly the evangelicals to be vocal starting with a focus on human rights.

4.3. Christianity in Zambia today

The mainline churches as well as the Pentecostals generally practice Christianity in Zambia. According to Ranger, Zambia in the year 2000 had more than 25 percent of evangelical Christians with Pentecostals standing at about 10.2 per cent whilst the charismatics stood at 18.9 per cent (Rangers 2008:100). The religion of Christianity has often been close to the heart of many Zambians though there is a percentage of those who practice and believe in tradition which involves worshiping ancestors. Concerning the various programs and activities that the churches in Zambia are doing concerning economic justice, no church

¹⁹ (<http://jd-elliott.net/Christianity.html>)

according to the literature read so far calls its work diakonia or diaconal. This word has not gained significant use though the activities are diaconal in nature and description.

In general, there has been good relationship between the churches and the governments in power since 1964. This has often been the case with the president closely identifying himself with Christianity. Various churches and Zambians viewed Kaunda in general as a peaceful man due to his support and belief in social justice. After independence, with the government's nationalization of most of the companies, most of the churches retained some relative autonomy in their conduct and behavior. Though this was the situation, it can be observed that the mainline churches took a passive role especially the period from 1964 to 1980. It has been argued by others that the reason of the passiveness was that there was relative good standard of living. On the other hand, it could be argued that the churches' passiveness was as a result of the one party state system, which often led to suppression and arrests of those who spoke against Kaunda and his UNIP government. This was often done many times when he thought threatened; he called for a state of emergency. This meant that the churches like many other civil societies had to watch their conduct. It is only when the three ecumenical church bodies joined to form a Christian Monitoring Group that the pro democracy voice was heard from the pulpits²⁰.

4.3.1. Jehovah's Witnesses

The presence of the Jehovah's Witnesses in Zambia can be traced to the year 1911 when most of their religious literature started reaching the hands of many Zambians. They had a good establishment in the then Nyasaland, modern day Malawi. This resulted in many preachers trekking into Zambia with the view of spreading the gospel. Migrating workers have been seen as the people who were responsible for spreading the beliefs in the territory west of Nyasaland though in general, materials reached Northern Rhodesia by mail²¹. The coming of the railway line contributed in the growth of the witnesses. This establishment influenced by the mines and the formation of new towns meant that there was need for new workers to come and work. Some of these workers who came from Malawi also included those who believed in the tenets of the Jehovah's Witnesses. They brought with them their religion and literature as they came to work in the newly established towns and mines.

²⁰ (www.scielo.org.za/SciELO.php?pid=S1015-87582011000200009&script=sci_arttext)

²¹ (www.wol.jw.org/en/wol/d/r1/lp-e/302006009)

Europeans who belonged to the Jehovah's Witnesses were interested to come and serve in Zambia as missionaries. In 1948, Harry Arnott and Ian Fergusson reached Zambia and served mainly the Europeans who came to the mines. Today, Zambia is the only country in the world with the largest number of Jehovah's Witnesses. They have a great bearing on the political environment because they do not allow their members to vote or bear a direct role in politics nor join the police and the army (Gibbs & Ajulu 1999:71). They are known for the following; their non-participation in politics, door-to-door canvassing, lack contact with excommunicated Jehovah's Witnesses even if its relatives; are discouraged from bearing arms, and they do not believe that one should have blood transfusion. They do not celebrate their own birthdays as well as Christmas holidays (Stark & Iannaccone 1997:136).

4.3.2. New Apostolic Church

The New Apostolic Church is worth mentioning here as well because it is one of the largest, well-organized mainline churches with a strong presence in the country. The church grew rapidly in the 1980s and today, it is very well known though it does not participate in most political and public affairs. It has no part with other churches and does not participate in ecumenical programs. According to Gibbs & Ajulu, the church enjoys well international funding not only for the church structure itself but also for the relief of its members (Gibbs & Ajulu 1999:71). The church's system of funding has been designed in such a way that those that are rich can and do help those that are poor. This financial assistance goes to the local churches to help in building churches, missionary work as well as helping the needy.

Since the funding comes mainly from rich 'brothers' and 'sisters' abroad with a specific emphasis on how the money should be used, it leaves the New Apostolic Church in Zambia with less or no financial power to engage in political and advocacy activities. It could be argued that such a financial arrangement gives the church an opportunity to be a force in fighting for economic justice. However, despite having such an advantage, the church is passive in that area.

4.3.3. Seventh-Day Adventist Church

The Seventh-Day Adventists (SDA) believe that it came on the stage in earth's history at a time divinely appointed as a movement to spread the "eternal gospel" and God's last message

discerned from the book of Revelation 14. This belief and understanding of its background sets the church apart in the world. It believes that it has a mandate to present God's message to the world. The church has not officially voted to or not to join the ecumenical movement though it has pro and con views concerning ecumenism. According to the church's understanding of prophecy, it has concluded that the SDA church is the greater eschatologically oriented 'ecumenical' movement to which every church should come and join whilst waiting for the second coming of Jesus Christ²². Though not officially voted against ecumenism, this understanding leaves little room for the motivation to be part of other churches whether Pentecostal or otherwise in ecumenism.

The SDA Church has been organized with various departments and organisations each working according to its mission. In terms of its voice on the social and economic justice, the SDA Church supports the fight for social and economic justice. This is because the church has realized that the fight for social and economic justices requires non-discrimination, results in the respect for human dignity and equality and ensures the equitable distribution of the necessities of life. The SDA has been engaged in many programs that are aimed at supporting social and economic justice which include the promotion of religious liberty, relieving poverty and conditions of marginalization²³. One well-known organization, which has been in charge of these social and economical programs is ADRA. When it comes to health, the health institutions have been run by the Health Department whilst education is run by Education Department of the church. ADRA opened its doors in Zambia in 1984 and has been doing various works in the humanitarian, developmental as well as emergency work. Rarely has ADDRA been heard speaking on matters of taxes concerning the copper mines. Some of the programs that have been done by ADRA include the building of grinding mills in rural communities²⁴.

²² (<http://adventist.org/beliefs/other-documents/other-doc3.html>)

²³ (<http://adventisit.org/beliefs/statements/main-stat52.html>) accessed on 26/02/2013 at 2029)

²⁴ (<http://www.adra.org/site/News2?page=NewsArticle&id=6813>)

4.4. The major church bodies in Zambia

4.4.1. Council of Churches of Zambia

The Council of Churches in Zambia (CCZ) was first called the Christian Council of Northern Rhodesia formed in 1945. In 1964 the Council of Churches of Northern Rhodesia became the Christian Council of Zambia. In 2003, the name changed to the Council of Churches in Zambia. Today, the CCZ stands as an ecumenical church body with membership comprising of the United Church of Zambia, Anglican Church, African Methodist Episcopal Church, Apostolic Faith Mission, Central African Committed Church, Church of Central African Presbyterian, Community of Christ, Coptic Orthodox Church, Evangelical Lutheran Church, Greek Orthodox Church, Kimbanguist Church, Lutheran Evangelical Church, Moravian Church, Pilgrim Wesleyan Church, Reformed Church in Zambia, Salvation Army, Salvation Deliverance Church, United Church of Zambia, United Methodist Church, Uniting Presbyterian Church of Southern Africa, United apostolic Meyurish Church of Zambia and the World Baptist Evangelistic Association²⁵.

Since the CCZ is a representation of the various churches, it should be put forward that what it does in the work of social and economic justice is an endorsement of the various church members constituting the council. The CCZ has been instrumental in the running of day-to-day activities especially those involving the mining sector. One way the CCZ is making an impact in the struggle for economic justice is through the natural resource management project aimed at promoting transparency and accountability in the management of Zambia's natural resources. Among its objectives is the need to see the faith based and civil society organizations to actively engage in the advocacy that bears evidence (Report on National Resource Management 2012).

According to the CCZ's document prepared on the Natural Resource Management Project, they are not only concerned with copper in their fight for social and economic justice but all the natural resources including those in the mining sector. In other instances, they have been strong on the need to care for the resources and harness benefits for the people especially those living around the mine areas. The CCZ as part of its social and economic justice program visited a clinic in Chingola called Kabundi so that they could have first hand

²⁵ (www.Oikoumene.org/en/member-churches/regions/africa/zambia/ccz.html)

information and experience concerning the effects of mining in a community. This visitation also exposed the CCZ on the realities of how the taxes as well as the commitment from the mining companies through corporate social responsibility could benefit the communities in which mines exist especially the clinics and hospitals. The reality is that most of these clinics despite having been in close proximity to the copper mines are in bad conditions with a shortage of medicine and doctors. The mining companies seem not to care for how the clinics within their areas of mining are doing as this is not part of their job. They seem to have the view that the government of Zambia is and should be responsible for the clinics (Natural Resource Management 2012).



The CCZ values dialogue and corporation amongst the stakeholders in the mining sector that requires close cooperation. As part of their economic justice work and advocacy, the CCZ held a stakeholders meeting on Monday 24th September 2012. This meeting was for the purpose of creating a forum through which all concerned parties could bring their differences as well as ensure that stakeholders learnt from each other. This is also aimed at making stakeholders work together to ensure that the resources are commonly appreciated and used. This meeting saw various church leaders from CCZ, officials from Denison Mines, African Energy Resources, the then Ministry of Mines, Norwegian Church Aid, Danish Church Aid,

Christian Aid, Evangelical Fellowship Of Zambia, Zambia Episcopal Conference, Finish Embassy, World Bank, Zambia Environmental Management Agency (ZEMA) and the Radiation Agency²⁶.

The other activity the CCZ has been involved in concerning the economic struggle is in the area of public awareness. This has been done by the council's monitoring of the media's coverage on activities related to the extraction of minerals. In this media monitoring and tracking, the council also aims at ensuring that their work on the minerals as part of the economic justice program is well presented in the media. From their report on the Natural Resource Management Project, the media covered the CCZ on various activities. For example, a feature story was made on the council's advocacy work around Kalumbila mines in the North Western Province of Zambia that appeared in the Post Newspaper (a private owned newspaper in Zambia with a readership of 0.39 per cent²⁷).

Other activities by the CCZ on natural resources have been published on different mines, which include Mopani Copper Mines, on the illegal manganese mining in the Mansa district in the Northern Province of Zambia. It has also called for policy formulation on the uranium mining in Zambia. What has been motivating the CCZ in their quest for economic justice is that there is the responsibility that lies on people as stewards of the land that they live in. This is because it believes that Christians should take care of God given wealth and ensure that it is used in the social welfare of fellow human beings.

According to the CCZ, the social and economic justice advocacy is both at the leadership as well as the local levels. The leadership level is involved in advocacy on national issues that need the attention of higher offices such as the republican president, cabinet ministers, multinational corporations whilst the local level includes structures in every district called social and economic justice committees (SEJ). These SEJ committees comprises of representatives of church members of the CCZ in a given district. These members are well trained with skills and are in consultation with the community members in the various districts. If the community or the SEJ committees identify socio economic issues that affects

²⁶ (<http://www.ccz.org.zm/?q=node/45>)

²⁷ (http://downloads.bbc.co.uk/worldservice/trust/pdf/AMDI/zambia/amdi_zambia7_newspapers.pdf) in February 2012

the particular community, they mobilize and respond according to the way they deem fit. For example, if there is a problem of pollution by the mines in a mining community, the SEJ members mobilize community members and agree on how to address the issue and table the issues of their concern to their district leaders.

4.4.2. Evangelical Fellowship of Zambia (EFZ)

This is another church body which comprises of the Pentecostal and independent churches. Currently according to its website, the Evangelical Fellowship of Zambia has 225 churches as well as fellowship as members. The following are some of the members of the EFZ: Action for Empowerment, African Continent Mission, Agape International Church, Aglow International, Angles Gospel Ministries International, AOG Aids Desk, Apostolic Breakthrough, Arise Ministries International, Assemblies of God in Zambia, Auka Foundation, Avondale Christian Church, Balm of Gilead Ministries, Baptist Fellowship of Zambia, Baptist Mission Zambia, Baptist Theological Seminary of Zambia, Beit Cure Hospital and Beteli Mission. The rest of the membership list which can be found on their website²⁸ is attached as an appendix.

The EFZ believes that the world today does not provide a just environment. This lack of a just environment makes it hard for the vulnerable and voiceless people to live in peace and dignity. Due to this reason, the EFZ has taken it upon itself to speak on behalf of the poor and the voiceless through programs like Publish What You Pay which calls for increased transparency and accountability in the extractive industry²⁹.

The EFZ is an ecumenical church body working together with the ZEC and the CCZ in the economic struggle especially, that which looks at the mining sector. The EFZ notes that corporate social responsibility, as a tool for poverty reduction, has not been taken seriously as a way for poverty reduction. Hence it is calling on the government of Zambia and the mining sector to take the case of corporate social responsibility seriously. This is supposed to be done

²⁸

(http://www.efzsecretariat.org/index.php?option=com_content&view=article&id=70&Itemid=68).

²⁹

(http://www.efzsecretariat.org/index.php?option=com_content&view=category&layout=blog&id=20&Itemid=54)

in such a way that the mining companies put up programs that will ensure that the wealth they are mining benefits the communities in which the mines exist. In its declaration on the Mining Indaba held in June 2012, the EFZ called on the government of Zambia to link corporate social responsibility to national, provincial and district plans. It has also called on the government and the stakeholders to ensure that transparency, accountability and respect for human rights in their daily activities is observed. In order to ensure economic justice especially in the mining sector, the EFZ has called on the government to enact laws and policies, which will protect displaced communities and ensure that the people are given alternative land as well as appropriate compensation, which can sustain their livelihoods³⁰.

The same documents posted on the website cited above indicates that the EFZ together with the other two church bodies called on the government to review the Mines and Minerals Development Act of 2008 and the 2005 Lands Act so that the traditional leaders and the communities can be given authority on issuance of land to investors. From the documents and reports reviewed so far, churches in Zambia have been involved in the economic justice struggle. The only challenge is that it has no power to compel the government to do the right thing. This gives critics to argue that the church just talks and it ends there³¹. Though this is not necessarily a program involved in the mining sector, it is worth mentioning as it touches on economic justice. This program by the EFZ is called the Micah Challenge aimed at speaking on behalf of the poor and the hungry. The EFZ does this by encouraging the leaders of rich and poor nations to fulfill their promises in order to achieve the Millennium Development Goals (MDGs). One of the MDGs' goals is the aim to end poverty. Its name is taken after the Mica 6:8 which encourages the people to do justice, to love kindness and walk humbly with God³².

³⁰

http://www.efzsecretariat.org/index.php?view=article&catid=14%3ARecent&id=106%3AZambia-alternative-mining-indaba-declaration&format=pdf&option=com_content&Itemid=61.

³¹

http://www.efzsecretariat.org/index.php?view=article&catid=14%3ARecent&id=106%3AZambia-alternative-mining-indaba-declaration&format=pdf&option=com_content&Itemid=61.

³²

http://www.efzsecretariat.org/index.php?option=com_content&view=category&layout=blog&id=23&Itemid=60.

4.4.3. Zambia Episcopal Conference

Zambia Episcopal Conference is a church body of the Catholic Church that provides spiritual, moral as well as administrative leadership for the Roman Catholic Church in Zambia. The Catholic Church has been involved in the struggle for social and economic justice through its Caritas Zambia organization. Caritas Zambia works at promoting economic and environmental justice through various activities. The work of economic justice by Caritas Zambia has often been done through research and advocacy as well as through the provision of training to various actors in the field of advocacy³³

Concerning copper mining and the taxes, the work of this theme falls under the program of Extractive Industry and Natural Resources. According to the ZEC, the motive behind this program has been influenced by the outcry by people in the country who have not been benefiting from the mining resources. The Catholic Church through Caritas Zambia has also been asking the government to be transparent and accountability by disclosing revenue obtained from the mining sector³⁴. Caritas Zambia has also been instrumental in ensuring that there is dialogue among stakeholders in the industry concerning the need for economic justice. The organization also does a lot of sensitization and workshops for policy aimed at ensuring transparency and accountability.

4.5. Struggle for Economic Justice

4.5.1. Who is Involved

As it has been noted above, the churches in Zambia have been involved in both developmental, humanitarian, advocacy as well as in meeting emergencies like flooding, famine and drought. In the case of economic justice concerning the copper mines and taxes, the CCZ, EFZ and the ECZ seem to be pioneering this work. It should be noted that most of these churches have been working together as an ecumenical movement. According to the

³³

(http://www.caritaszambia.org.zm/index.php?option=com_content&view=section&layout=blog&id=19&Itemid=80).

³⁴

(http://www.caritaszambia.org.zm/index.php?option=com_content&view=section&layout=blog&id=19&Itemid=80).

reports and documents accessed at the time of writing this research, only the three church mother bodies have been actively involved in the struggle for economic justice.

4.5.2. Strategies and Tactics

The churches in Zambia today enjoy a lot of advantages emanating from the fact that the majority of the population is Christian. This has resulted in the churches enjoying legitimacy and influence with various institutions in place i.e. marriage, family and religion itself with Christian values which affects social change today (Gibbs & Ajulu 1999:79). When it comes to the strategies and tactics, the Catholic Church through the ZEC stands out due to its expertise and professionalism. Though CCZ and EFZ may not have the capacity that the ZEC has, working together as an ecumenical body has provided the church bodies with a lot of advantages. One advantage is that they form a formidable force when they speak out on issues that affect the country's economy. The CCZ uses the strategy of advocacy, speaking out on behalf of the poor and the voiceless before the government so that prudent resource management of revenues is achieved for the benefit of the poor. This program is taking place in Solwezi, Chililabombwe, Chingola, Mufulira, Kitwe, Siavonga, Sinazongwe, Luanshya and Mansa. All these districts are mining districts³⁵.

The CCZ has also been holding consultative meetings with government concerning the legislation on mining especially on the uranium mining which is new to Zambia. At one time the CCZ held a one-on-one consultative meeting with the then minister of mines, Hon. Wilbur Simuusa during which the church and civil society had to share their perspective on the Extractive Industries Transparency Initiative (EITI) process in Zambia (CCZ's Natural Resource Management Document). The CCZ also believes in the fight for press freedom. This is due to the reason that without freedom of the press, transparency and accountability cannot be achieved especially in the extractive sector. Under the press, the CCZ are involved in the monitoring of the media and the coverage of the various activities and programs on the subject of economic justice. For example, the CCZ went to Mansa district to monitor the illegal manganese mining. This program was aired on Zambia National Broadcasting Corporation news on 27th August 2012. This through other media coverage is able to give the CCZ an opportunity to maintain its voice against economic injustices as well as enable the

³⁵ (<http://www.ccz.org.zm/?=node/10>)

CCZ to respond to the relevant issues affecting the people of Zambia. It should be noted that when the CCZ is carrying out its strategies and tactics in the struggle for economic justice, it normally works hand in hand with various church bodies. This includes the EFZ as well as the ZEC.

4.6. North-South Partnership (Ecumenism)

The North South partnership in this research refers to the relationship between the NGOs or church bodies based in the developed countries of Europe and the USA with the churches and NGOs in the South, the poorer nations. It means building relationships whilst combining resources with the aim of achieving what one organization, church or NGO could not achieve on its own³⁶. The coming of the 1990s saw a lot of NGOs in the North getting interested in advocacy work. It has been argued that the North NGOs received requests from their South partners to help in advocacy.

In Zambia today, there is considerable amount of corporation between the churches within the country and those in the North. The Norwegian Church Aid is among those partners in the North that works with the various churches and their organizations in the struggle for economic justice. This relationship has been termed partnership in that the churches or NGOs in the North are not to be viewed as masters bidding their agendas on those in the South. This also means that the churches in the South do not feel inferior towards their counterparts in the North. This relationship has strengthened the churches especially those in the South in that they benefit through expertise, financial as well as other logistical support. Though this relationship does exist, in the case of advocacy on economic justice, the churches in Zambia, own and pioneer programs and activities. The North partners do express interests in the south's activities as partners. It can be said that the relationship between the North and the South is mutual. This partnership also is an expression of being one in an ecumenical manner.

³⁶ (<http://www.oikoumene.org/en/resources/documents/wcc-programmes/justice-diakonia-and-responsibility-for-creation/health-and-healing/hiv-aids/wcc-statements-and-studies/partnerships-between-churches-and-people-living-with-hiv-aids-organizations.html#c11308>)

4.7. Chapter summary

Firstly, the churches in Zambia enjoy a lot of advantages other churches elsewhere do not have. They are the people and the members are the church. This creates a delicate relationship, which means that when the members are suffering then the church is also suffering. It has also been shown that the churches in Zambia are involved in quite a lot of humanitarian and developmental programs.

Secondly, the churches are part of the civil society organization that looks at itself as part of the third sector in society. It has been found that only three church mother bodies are involved in the struggle for economic justice. These are the CCZ, the EFZ and the ZEC. The work of economic justice has been done with a focus on the minerals and various natural resources. This has been done due to the value and potential the mines have in reversing the living standards of the people. The churches believe that the resources should benefit the Zambians.

Third, the churches believe that their mandate is not only to preach the gospel from the bible whilst casting a blind eye on the poverty and the social ills affecting its members. This has led many churches through their mother bodies to ensure that they speak out concerning the economic oppression facing the people of Zambia. It has also been noted that the approach in this matter by the three mother bodies in conjunction with each other has added strength to the voice on behalf of the voiceless.

Lastly, there is a mutual relationship between the churches in the South and the churches in the North. This relationship is mutual because it exists at a level where no partner feels above the other and that they are bound by common goals and aims. In terms of financial and personnel expertise, the North is stronger and happens to be seen as the provider. The existence of this relationship has proven beneficial to both partners. It has given the churches in the South with ample expertise as well as financial muscle in their struggle against economic justice.

CHAPTER 5: THEORY CHAPTER

5.1. Introduction

Two theories have been presented in this chapter relating to what the churches in Zambia are doing concerning the copper mines and the taxes as their part of diakonia work. The first is the moral universalism theory and the second is the theory of diakonia. The chapter has been organised in the following way: First, a look at the term theory will be done then the theory of moral universalism follows. Justice on its own will be presented followed by economic justice and justice from a theological view. Next is the theory of diakonia. The two theories chosen for this paper will be given in relation to their relevance to the study question. There is an underlying assumption that the information provided in this research will add value to the understanding of the role of the churches as a civil organisation in the struggle for economic justice in Zambia.

5.2. Definition of theory

Theories can be defined as abstractions that attempt to avoid unnecessary detail in order to expose only the essential elements of observable behaviour (Webster 2003:5). In research, there are scenarios where more than one theory gives explanations in any given phenomenon. Due to this reason, it is important for a researcher to ensure that good theories are chosen over bad ones. A good theory or better theories stands out among the rest because they have the ability to predict a phenomenon or event with greater accuracy than the bad theories. According to Webster 2003:6, a researcher should go for that theory which has the greatest ability to predict an event with greater accuracy. This means that the theory with less potential for accuracy must be replaced by one with the ability for greater accuracy.

5.3. Moral Universalism Theory

The first theory that will be used in this paper is that which deals with moral universalism which looks at social justice to be a matter that is concerned with morals in a universal way.

A concept of social justice can be said to be universal if and only if; (A) it subjects all persons to the same system of fundamental moral principles; (B) these principles assign the same fundamental moral benefits (e.g. claims, liberties, powers, and

immunities) and burdens (e.g. duties and liabilities) to all; (C) these fundamental moral benefits and burdens are formulated in general terms so as not to privilege or disadvantage certain persons or groups arbitrarily (Pogge 2008: 98).

In order to qualify the theory given above, it is important to have a look at the various points given. Point A seems to look at moral rules as that which should be applied to every person. It looks at both moral responsibilities and benefits to be the same for all persons. This approach may attract some questions especially on who to be called a person. In other words, the challenge facing this understanding comes in terms of the definition of what constitute a person in order to enjoy the burdens and benefits of moral rules. Point B given above holds that equality should be observed in the distribution of burdens and benefits to all. This gives a challenge on how the moral rule can sustain the giving of lesser moral responsibilities, benefits and burdens to young children and those who are mentally disabled. This seems to present the other view that universal understanding of moral rule should allow for certain departures that can accommodate certain assumptions which can allow for those who are young or mentally retarded to receive lower burdens and benefits.

Point C seems to focus on the general assumption that all should be fairly treated in terms of burdens and benefits. However, this point does not seem to give allowance for the fact that in any society, there is normally what is called positive segregation which takes into considerations rationale behind the favouring of others above others. For example, the decision for allowing more aid to the poor than channelling that aid to other activities based on the understanding that the poor are in need of the money. David Miller is against this point due to his belief that different principles of justice can be used in different times and places. He argues that this difference in the application of the concept of justice has a variable property which makes it useful in trying to understand justice at a given time (Pogge 2008:109).

The other person who has offered a view on justice is John Rawls who has rejected the universal approach to justice. John Rawls argues that justice in terms of social institutions should be separate from the justice applicable let's say on the international level. His argument looks at justice in a limited and context bound thereby advocating for the need to have different approaches of justice at the international as well as at the national schemes.

Though he argues in this way, he seems to concur with universalism in that despite arguing that the justice should be applied differently he believes in contextual moral universalism.

Though this has its own weakness, it tries to address the issues of inequalities in the world today. The theory on universal morality tries to address the fact that poverty can not be eradicated completely. It tries to offer room for consideration of reducing inequalities in the world thereby achieving a world where wealth is not limited to a few people in number only. Though it looks at economic justice from the world or global economic order's view, the principles derived can be useful in analysing the situation prevailing in Zambia. Zambia forms part of the poor countries which make up 84.3 of the world's population, 15.7 being the world's population of the rich nations (Pogge 2008:105). According to Pogge, the fight for economic justice has to do with the demand for an economic order which reduces the economic inequalities between the rich and the poor.

Pogge looks at poverty in nations by viewing their economic orders in relation to the world's economic order. He argues that the global economic order seldom bears an impact as a causal factor of poverty on the national level. This view promotes the understanding that poverty at the national level rests on the poor countries. That is to say, the poor countries have and should put their houses in order by putting in place governments and institutions responsive to the needs of the people. This stems from the understanding that it is morally wrong for the west to impose what they think to be the appropriate leaders or social institutions (Ibid 2008: 117). This seem to be in line with what the churches in Zambia are doing by condemning corruption whilst calling for the companies to give the government tax which is due with the hope it will be used in alleviating poverty, creating jobs and improving the living standards of the people.

5.4. Definition of Justice

Many have found difficulties in coming up with the definitions of justice. Some have defined justice in terms of equality i.e. everyone should get or have the same amount, regardless of how hard they work. Others have looked at justice in connection with equity .i.e. people should benefit in proportion to what they have contributed towards producing the benefits³⁷.

³⁷ (www.colorado.edu/conflict/peace/problem/defjust.htm).

The other view about justice is concerned with that which is fair. Justice has also been defined as giving to each what he or she is due. It has also been defined as a set of principles which guide people in judging what is right and what is wrong, no matter what culture and society they live in³⁸. In terms of classical moral philosophy, justice is one of the cardinal virtues together with courage, temperance and efficiency which are important in forming one's character which enable them to work in harmony with others for their common good.

Looking at the definitions given concerning justice, the following principles can be drawn. First, justice calls for all to act for the common good of all. This means that people are not supposed to act each for one's own private gain exclusively. Secondly, justice calls for the avoidance of causing injury to the other. This could be interpreted to mean that when one is conducting himself or herself in daily business, he or she has to do it in such a way that there is no injury caused to the other party. Thirdly, it calls for one to give each person what is rightfully his or hers and lastly it calls for people to deal fairly with each other when trading goods and distribution of services. With these points in view, justice is understood as a way of life which serves to promote the well being of society.

5.5. Economic Justice

A look at economic justice is often done by first looking at social justice due to the understanding that social justice is a guiding factor in the creation of human institutions. The institutions once organised provide people with that which is good and fair relating to how people behave towards each other. It has been observed and argued that social justice puts responsibility on every human being to work with others in a way that benefits all. It also gives human beings the responsibility to ensure that structures created are perfected for individual as well as social development. Economic Justice has often been understood within the framework of social justice. Economic justice looks at the individual person as well as social structures whilst enveloping the moral principles that guide human beings. This is under the belief that institutions determine and affects how people live, interacts and conduct business. Economic justice as a system contains input, output as well as feedback for restoring harmony or balance in a society (Kelso & Adler 1958).

³⁸ (www.cesj.org/thirdway/economicjustice-defined.htm)

5.6. Justice; a theological view

Theological view of justice is derived from the understanding that God has special interest in the affairs of those at the far end of the social ladder. These includes the orphans, the widows, oppressed, vulnerable voiceless in society (Jeremiah 7:5-7). Some may challenge the role of God in society by asking the question why He should be interested in the affairs of humanity. Many have justified His involvement in human affairs because He is not only God but He is the author of planet earth and what constitutes it. This justification has been found in the story of creation. Christians believe that God is supposed to intercept or intervene in the affairs of humanity because He created them in His image (Genesis 1:27). This understanding of God's creation gives Christians the impetus in striving for a world that is fair and just.

5.7. Diakonia field of study or practice

Diakonia has had a few challenges in terms of coming up with theories that can ensure it stands alone as a scientific field of study. This is due to the reason that others believe that this field of work is not different from what other fields of study like social work. This has come with the difficult of having the theological and ideological frame work without which diakonia may be reduced to a tradition of social praxis rooted in the church (Nordstokke 2011:30).

There are mainly two approaches in the field of diakonia. The first is that it looks at diakonia as that which exist within the framework of theological reflections and tries to find diakonia practice in the bible and its teachings as well as the tradition of the church. On the other hand, the second approach looks at diakonia as a field of study and practice more oriented by the social sciences and by social ethics (Nordstokke 2011:31). The believers in the second approach believe that diakonia should have some space as an NGO actor in the area of health and social work. Simply put, diakonia enables the church to have a place as a vital player and participant in the civil society arena. It is viewed in this way as the Christian's response to social challenges. The two approaches are having the challenge in putting forward the clear relationship between church and society.

5.8. Diakonia theory

The word diakonia finds its origin from the Greek word diakonein, which means to serve as well as diakonos that refers to a servant who can either be male or female. Since the time of the first century, diakonia has been understood to mean humble service. In today's world the word diakonia has come to be synonymous with the various humanitarian activities done by various churches. According to the Church of Norway, Diakonia has been defined as the caring ministry of the church. It puts diakonia into being the action of the church which expresses the gospel through caring, creation and struggling for justice (Nordstokke 2009:27).

Diakonia according to the dictionary of the Ecumenical Movement is the responsible service of the Gospel by deeds and words done by Christians in response to the needs of people (Ibid 2009:40). This definition contains few vital points worth noting. First the definition puts forward the meaning that diakonia is action oriented .i.e. it responds to the challenges facing humanity with and by tangible programs and activities. The other point derived from the definition above is that these programs and actions are performed by religious people who are Christians. Though there are other actors in the world who do similar works aimed at meeting the needs of the people, diakonia stands out distinctively due to its origin being in the bible. The other point that the definition above brings is that the various programs and actions being done by the churches are tailored to meet the needs of the people.

Diakonia action has often taken different approaches when it comes to meeting the needs of the people. This is because when diakonia is in action, the churches often see contextually the problems and design their on approaches. This means that though diakonia is a response by the churches; it is not an approach that is standardised. This brings Prophetic diakonia and advocacy as a way to respond to the needs of the voiceless and vulnerable in society. Prophetic diakonia and advocacy as a theory finds its place in the study of diakonia by various Christian churches because they believe that it expresses God's concern for creation which includes all people reminding them that God is in charge. On the part of the churches, they view themselves as mandated to respond to the divine call just like the way the prophets in the Old Testament used to. This understanding of prophetic diakonia and advocacy has gained momentum especially in the ecumenical movement with the coming of the globalisation which has left markets and the powerful few in control of humanity (Nordstokke 2009:82). These markets and the powerful few have often looked at making profits regardless of how or

whether the people benefit or not. Therefore prophetic diakonia has challenged the churches to respond to various forms of injustices including the structures that perpetrate them. This response involves the exposing of organised structures with the view that justice can prevail in a given society.

The WCC of churches as part of its ecumenical drive believes that the churches need to participate in the process of making the world a just society. A society that is not just but participatory, sustainable whilst incorporating the principle of a church being in solidarity with the poor. This belief comes from the understanding that Jesus Christ identified himself with the poor, the oppressed and the needy. Therefore the churches in Zambia like in the world today seek to contribute to the society in accordance to this principle through the struggle for economic justice aimed at creating a system which is equitable with production and distribution for the present as well as for the future (Duchrow 1987:72). Diakonia as indicated above is also right based in its approach. In its focus, there is an aim of ensuring that the rights of people are respected. Hence prophetic diakonia and advocacy puts the human rights and dignity at the top.

Though the word diakonia is not used by the churches to describe their various programs and activities aimed at uplifting the lives of the poor, vulnerable and the need, it can be said that the churches are familiar with the word diakonia not by word but in deeds due to the programs and activities they are doing. This is because the various programs and activities the churches are involved in constitute the description of the definition of diakonia.

5.9. Chapter Summary

It has been shown that justice is an all-encompassing theme with many challenges as far as its definition is concerned. It also has many facets. These facets help in the understanding of what the churches in Zambia are doing concerning the copper mines and the taxes. Justice also has many connotations which lie not only to institutions but to individuals as well. This has brought many approaches to the theme of justice, later on to economic justice.

The theories chosen here have been deemed fit to help the author in the discussion and analysis of the issues pertaining to the churches in Zambia and their concern for taxes from

copper mines. Theories do have limitations and challenges; however the theories chosen possess less challenges in their application which make them suitable for use in this thesis.

Churches in Zambia like in many parts of the world cannot ignore or cast their eyes away from the prevailing economic injustices. This is because they understand that human beings are equal before God due to the reason that they were all created in His image. This understanding means that everyone is supposed to be treated with equality and dignity. This applies not only to matters of race and other forms of segregation but hinges on the matter of wealth as well. Especially in a country endowed with natural resources which are supposed to guarantee equal enjoyment of wealth.

CHAPTER 6: ANALYSIS AND DISCUSSION

6.1. Introduction, data presentation and findings

This chapter will first present data on what the churches are doing concerning the copper mines and the little taxes they pay to the government of Zambia. There after information on why the churches are doing this as part of their diaconal work will be given. A discussion using SWOT analysis on the churches and economic justice will also be presented. The summery part is presented at the end.

The main Research Question for this thesis is: How are the Zambian churches addressing the tax system applying to copper mining companies in Zambia, as well as other forms of tax avoidance that international mining companies apply in order to reduce their payments to the Zambian government? In order to answer this question, information was gathered mainly from secondary sources which include reports, books and websites. The books used for the research includes those from the recommended lists from the study program Diakonia and Christian Social Practice. These books were obtained from the Library at Diakonia University College. There are also some added books and reports that were obtained from the Norad library in Oslo.

6.2. Churches activities & programs for economic justice

Zambia has a relative stable and peaceful political environment, which supports the existence of many churches and NGOs. This has led to the formation of many NGOs and churches some with less impact on the political platform. Others do bear and shape Zambia's democratic landscape. Despite the many churches in Zambia, this research found that there are only three ecumenical church bodies which are involved in economic justice activities concerning the copper mines and the taxes they pay to the government. These three are the Zambia Episcopal Conference (ZEC), Council of Churches in Zambia (CCZ) and the Evangelical Fellowship of Zambia (EFZ). This does not mean that other churches are not involved in other forms of humanitarian activities. In fact it could be said that the churches have been partners with the government of Zambia in the provision of various services to the poor. There are many churches in Zambia doing various programs and activities aimed at uplifting the plight of the needy. Many are involved in the provision of education services,

health care, skills and empowerment programs for the youths and the old, the poor and the rich, widows as well as anyone who wishes. Others are specialised in such programs as fighting against HIV and AIDS whilst others are involved in the fight against gender based violence.

6.3. What the churches are doing

The three church mother bodies are not only interested in advocacy for copper but are looking at the mining sector holistically. They are calling this sector as the extractive sector, which includes even those minerals that are not exported on a large scale like copper. What the churches are doing concerning the extractive industry will be looked at from copper's point of view from the extractive sector approach. The presentation of what the churches are doing will be presented in unison since they work together and often overlap. Instead of looking at individual church bodies, this thesis has looked at all the three in one form.

The dawn of globalisation has brought about many changes in the world today affecting not only political institutions but the churches as well. Many churches have been drawn to the criticism of the IMF, World Bank, and the WTOs role in the bringing about of negative development in the nations of the South. There are many partners from churches in the North engaged with the churches in the South on various issues. One such relationship is between the Norwegian Church Aid and the various churches in Zambia which are engaged in copper mining companies and taxes as part of their struggle for economic justice. The NCA supports the prophetic voice being heard in the churches in the South³⁹. The NCA also possesses the belief that the churches to a greater extent should oppose the current unjust structures (The Church and Economic Globalisation).

The churches in the North especially those based in the Scandinavian region offer significant support through their experiences. For example, the Church of Norway through the NCA offers its experiences of how it has been dealing with the Norwegian government over oil. The Norwegian government has tax policies that ensure more than 70 percent of taxes remain

³⁹ <http://www.kirkensnodhjelp.no/en/What-we-do/Where-we-work/Southern-Africa/zambia/>).

in Norway⁴⁰. This tax money from oil is used for infrastructure development and the provision of other essential services making Norway one of the countries with the best living standards.

This North to South partnership has substantial benefits for the churches in the South especially those in Zambia which seem to be taking economic justice with a focus on taxes from the minerals for the first time. They often lack the expertise found in the churches of the North which comes with the human resource, financial as well as experience itself. The NCA has often been there for the churches in Zambia in areas to do with economic justice. This relationship has proved beneficial so far as it has enabled the churches to empower themselves with the necessary tools. As it has been mentioned earlier, the ecumenical relationship between the North and the South is a mutual one. According to the CCZ, the international partners do not impose their agenda on the churches in Zambia but collaborate with them (Questionnaire Response from CCZ attached as appendix A). This means that the churches of the South have a sense of ownership regarding what they do and what they should do.

The CCZ like other church bodies engaged in the fight for economic justice with a focus on the taxes from minerals has double strategies in its battle. One strategy focuses the leadership level and aims at soliciting the attention of higher offices such as the president, cabinet ministers and Multinational Corporation. This involves carrying out dialogue, media campaigns and presentation of policy proposals and recommendation targeting the presidency and the ministers. It is done this way with the hope that laws or national policies on a national level may be enacted based on the information submitted which may result in higher taxes being charged upon the copper mining companies.

On the other hand, the CCZ has social and economic justice (SEJ) committees at local church levels throughout the districts in the entire country. These comprises of people well trained in issues concerning social and economic justice. It should be noted that the SEJs are trained not only on issues on copper but include various issues. These committees are often in constant liaison with local communities. This means that the

⁴⁰ (<http://energy.aol.com/2013/02/07/exxon-paid-roughly-twice-the-income-tax-as-apple-last-year/>)

committees do not act from without but respond positively due to interaction with the communities they operate in. This duo approach has made the churches to have a unique position in the fight for economic justice. This is important for diakonia because it looks at both the grassroots as well as the leadership. One characteristic of diakonia is that it acts as the go between. In this case, this is shown by the liaison between the church leadership at national level and the grassroots. There is collaboration with the local communities which enable the church to get information first hand through the SEJ. The SEJ provide input through reports to the CCZ leadership at the national level. The SEJ feeds the national leadership with information about what is happening in the various communities. This allows the CCZ to be well informed in their approach and formulate policy recommendations that reflects the people's plight and needs. This information is then drafted into policies, statement and proposals which are targeted at the country's national leadership with a focus on the presidency and ministers.

For example, if there is a problem of pollution by the mines in a mining community, the SEJ members mobilise community members and agree on how to address the issue. They table the issues of concern to their district leaders (Response from CCZ).

From this duo system, it can be seen that the church is the grassroots and mediates between the government and the people. These strategies by the CCZ are interrelated i.e. the SEJ committees work in conjunction with the national leadership of the CCZ. This relationship enables a continuous flow of support from the national leadership level whilst providing input obtained from the local communities. This is another quality of diakonia which looks at the church as a mediator between the people and the government. This also gives the grassroots a chance to be heard through the churches when they speak against the economic injustices.

The relationship between the CCZ and its international partners like the NCA adds impetus and puts it in a better position to fight for economic justice. As it has been indicated above, the international partnership provides training, experience as well as financial support to the CCZ and its social economic justice committee members. After acquiring skills and financial support from the North partners, the SEJs go to the local

communities and implement their knowledge and skills which results in the generation of information. This information is later given as an input to the CCZ national leadership. The North provides the support whilst the South, in this case the CCZ takes up ownership of the economic justice program.

The Catholic Church has been engaged in the issues concerning copper mining and taxes under the social and economic justice theme. This is done under the themes of ‘the people first’ and ‘what is in it for the poor’. On the theme of people first, the Catholic Church believes an economy has to be evaluated by what it impacts the people. Under the theme of option for the poor, it understands that an economic system has to offer dignity to the poor⁴¹. Though this has been their understanding and possible motive, they have never approached copper as a single mineral in itself. As part of their fight for social and economic justice, the Catholic Church has been using pastoral statements and advocacy through the bishops concerning some of the issues that hinge on poverty, social and economic justice as well as the taxes from the copper mines. In this matter, the Catholic Church has been successful because of its large membership and expertise which often makes them pioneers in the area of economic justice. Sometimes, these statements are issued by the Catholic Commission for Justice and Peace (CCJP), another department of the Catholic Church; however, whichever department from within the Catholic Church issues the statements, the bishops have often backed the statements.

6.5. Pastoral Letters

The ZEC, the CCZ and the EFZ have been issuing statements in form of pastoral letters together. For example in 1987, the bishops in the Catholic Church together with the CCZ and the EFZ issued a pastoral letter entitled Christian Liberation Justice and Development, the Churches’ Concern for Human Development. This was deemed a substantive letter written at the time because it carried the authority of the Catholic Church, the CCZ and the EFZ. The letter contained social analysis and theological reflection. One of the points raised in this pastoral letter was the plight of the poor especially those living in the rural areas⁴². Since then,

⁴¹ (http://www.pastoralis.org/IMG/pdf/CITP_Doc_4-1_Zambia.pdf)

⁴² (http://www.pastoralis.org/IMG/pdf/CITP_Doc_4-1_Zambia.pdf).

the Catholic Church has been part of the struggle for economic justice either as an individual church or in conjunction with the two church mother bodies.

In 2010, the ZEC, CCZ and the EFZ issued a joint statement, which touched on many issues and for the sake of this thesis, only, that which pertains to economic justice shall be mentioned⁴³. The paragraph below is an extracted from the joint statement issued in 2010.

“Often times, contracts have been secretly negotiated, advantages have been disproportionately awarded to foreign investors, environmental regulations have been postponed or poorly implemented, accountability has been compromised and a fair tax regime has not been put in place. At the same time we insist that government puts in place a legal frame work that safe guards the safety of the poor and interests of the workers who often seem to be mistreated by some investors. These concerns need to be urgently addressed by government, the investors and all the key stakeholders.”

According to the paragraph above, the churches advocacy program also takes a human right-based approach which is in line with diakonia. The churches are calling for an implementation of good governance, which means fairness, accountability and justice. This has been viewed as useful because the approach ensures a link between justice and development often reaching the grass root level. This shows that diakonia has many facets which includes the focus on human rights as a way of empowering the people in need. This right based approach is as a result of understanding the context and seeing how best they can respond to the situation. As Nordstokke puts it, reading the context has a purpose of mobilising diaconal action and ensure that such action is a response to the needs of the people (Nordstokke 2009,13). The paragraph given below from the same ministerial statement offers more on the church’s view of how and why the minerals should be for the benefit of the nation.

“We are also disappointed that the Government has steadfastly refused to offer what we and many others in the country could consider a credible defence for not taxing the mining industry in an equitable fashion. Proposals for a fair “windfall” tax have been summarily dismissed. There is need to explore mechanisms of transparency and accountability regarding tax payments currently being made by mining companies. We therefore call upon the President to summon a national “indaba” for a public evaluation of the current taxing regimes with the view of promoting greater efficiency and equity.”

⁴³ (http://www.catholiczambia.org.zm/index.php?option=com_docman&task=cat_view&gid=45&Itemid=84).

The churches in Zambia as indicated above urge the government to be transparent and accountable. This in other words is a call for good governance. There is no doubt from this that the churches have taken a place in political matters in their approach to economic justice calling for good governance in order to promote justice and efficiency. This is an indication that prophetic diakonia and advocacy is interdisciplinary in nature whilst being right based. This call is followed by that which solicits the government and the leaders to look at people as partners not as objects. This shows that the government is not the end in itself but the body of administrators that act on behalf of and for the people including the poor. This is important because diakonia and advocacy can succeed where there is good governance. It can be argued that where good governance exists, there is respect and upholding of the people's dignity.

The EFZ has been part of the economic justice struggle. This thesis has not dedicated a lot of space to looking at what they do because like the CCZ, they often work in conjunction with the ZEC and the CCZ.

6.6. Tax issues from mines as external challenges

From the data presented in the empirical chapter, it has been found that Zambia is a country that enjoys an abundance of natural resources. It is among the top 10 copper producing countries in Africa and the world. The world enjoyed copper prices which reached the highest peak of US\$8 940 per ton in July 2008⁴⁴. It has also been found that Zambia despite having an abundance of natural resources in its soil, water and forests; it stands at number 50 on the list of the world's poorest countries. It is common knowledge and logic to think and anticipate that the increase in copper prices between the years given above should have changed the picture of poverty in Zambia but it seems the country is sinking into poverty every day.

Zambia has an established tax regime with the Zambia Revenue Authority being in charge of collecting taxes on behalf of the Zambia government. In order to ensure that a government produces a tax system that is beneficial for both governments and the companies involved, there are a lot of factors to consider. One of the factors is that when mines are starting up, there are huge costs involved, which means that the companies will need some time to earn

⁴⁴ (http://www.postzambia.com/post-read_article.php?articleId=15382)

their profit back. Most companies often look for government support in order to share the risks as well as ensure the profit can be reaped (Wake 2010:4).



Figure 2. Source: Wake (The relationship between capital input against revenue for a new mine)

Due to the risky nature of the mining business, companies often enter into agreements with governments so that the risks are shared. The government in Zambia responded or tried to appease the mining companies by agreeing to certain incentives under what was called the Development Agreements (DAs). These DAs gave mining companies certain incentives which included among other things paying fewer taxes if the profit was below a certain margin. These incentives give room for mining companies to cheat and evade taxes. For example, it has been possible for the mining companies to under value their profit margins in order to pay fewer taxes. Due to this, the ZRA has been receiving support from the Norwegian government for the specialised mining unit. The support includes training employees in areas of transfer prices, multinational taxation, hedging and financial instruments⁴⁵.

This is not the only way in which the Zambian government is losing revenue through taxes. There are various ways in which multinationals as well local companies avoid taxes in a legal way. This is often done through the use of tax avoidance scheme, demanding tax concessions as well as negotiating low royalty rates on output. However, most of the multinationals use illigal means like falsefying invoices. They also apply the strategy of mispricing the transfers of goods and services, mispricing financial transfers and illicit transfers of cash (Death and Taxes 2008: 5). According to Christian Aid’s report, Death and Taxes, Zambia in the year 2004 received only 12 per cent of taxes when the mining companies accounted for 70 percent of the exports in that year. According to the same report, the Zambia Revenue Authority

⁴⁵ (http://www.norway.org.zm/News_and_events/Norways-Tax-Administration-is-assisting-Zambia-in-collecting-taxes/).

received £12 million (British pounds) against £2 (billion British pounds) of copper production. This clearly shows that Zambia is not reaping revenues from the copper sells as it should. It paints a picture of greed on the part of the mining companies in that they make a lot of money from the sale of copper but they do not see it as their duty to pay higher taxes or to look after the areas they extract minerals from through social corporate responsibility programs.

6.7. Promoting justice and human dignity as diaconal advocacy from inside (identity and mandate)

Poverty can be described as the lack of the basic needs of life. The poverty shows men, women and children including the young and the old lacking adequate food and water, clothing or shelter. These people are often uneducated and in poor health. Human beings affected by the phenomenon of poverty often suffer many things. This is because the reality of poverty affects people psychologically, emotionally, spiritually, physically and the community in general (Taylor 2003:2). The statements above closely resemble the living conditions of many in Zambia with many more than 60 per cent of the population living below the poverty line⁴⁶. This has generated an outcry from many NGOs, both faith and non-faith based, to engage the policy makers in order to find a way that can reverse the trends.

Justice has often been viewed as that which looks at fairness in a given society. In the Old Testament, there is reference to Sedaka and misphat which refer to justice as doing right whilst the second one looks at execution of justice. The misphat brings in the concept of the justice of God. It refers to the defending of the rights of the people as well as protecting the poor, the widow, the alien and the orphans⁴⁷. This understanding of justice provides an opportunity for the realisation that humanity should treat unequals with the equality that they require. For this to be achieved, good governance in a given country like Zambia is a requirement. Good governance ensures that there is rule of law, which guarantees the protection of human life and dignity. The churches have a place to play in a given dispensation that harbours principles of good governance. They act as beckons to provide a

⁴⁶ (http://devdata.worldbank.org/AAG/zmb_aag.pdf).

Taylor⁴⁷
(<http://edocs.bcp.org/FacStaff/fdalton/Classes/Social%20Justice/Bible%20Injustice.pdf>).

voice whenever there is lack of good governance. The churches play this role because they are the conscience of society.

It is for this reason that this thesis seems to focus on the above mentioned church bodies in the understanding and analysis of the churches in Zambia and their role in the struggle for economic justice with a focus on the copper mining and the taxes they pay to the government. Though the word diakonia is not part of the Zambian churches' vocabulary, advocacy and other humanitarian activities constitute the description of the term. The justification of the churches in Zambia to participate in the diakonia work comes from the belief in the bible. Christians believe in the triune God who created the world and everything in it. God did not just create and become disengaged in what He created but has been part of it throughout the world's existence. This means that God has a stake in humanity and what mankind makes in the world. This includes how development is practiced because it either works for God or it is against what God is doing (Myers 2011,55). It is not for this research to analyse the theological part of creation, but it is important to state that God created this world for all. According to this research's findings, Churches in Zambia are of the view that the wealth that was created by God is supposed to benefit everyone not just a few. The copper mines and the taxes they pay seem to be benefiting only a few.

Justice appears many times in the bible from the Old Testament to the New Testament. There is constant reference to God as being Just. God's justice is often related to righteousness. This can often mean or refer to right doing. So when Justice is looked at from a theological point of view, it does this with a look at God and righteousness. On the other hand, in both testaments, there is a call on the people to render justice to one another. For example, in Psalms 82:3 there is a call to defend the poor and the fatherless. This call is incorporated with the message of doing justice to the afflicted and the need. Prophetic diakonia embraces this understanding and takes it as part of its motivation to fight for social and economic justice. Justice in diakonia is no different from justice in the Old Testament. Diakonia embraces justice as a call for the churches to speak as prophets challenging the established structures that perpetuate the existing of the small rich class and the large poor people. Hence diakonia could be referred to as the ministry of advocacy and prophecy, speaking in favour of the poor and silenced as the prophets of old did in biblical times (Nordstokke 2011: 84).

According to Psalms 24:1, “The earth is the Lord’s, and the fullness thereof; the world, and they that dwell therein.” Belief in this verse is often expressed through the admiration and acknowledging of the dignity of the created. This understanding of God and His creation is often in contrast to what the world believes which reduces that which was created to being mere substances that can be consumed freely or even to be wasted. According to Myers, this has often resulted in the looking at the poor as objects rather than as people who were created in the image of God. There exists a relationship between God and humanity. That relationship needs to be uplifted by the churches through the fight against injustices which often demean it.

The truth about God and humanity forms the basis for a Christian anthropology. The truth about God is that God is the creator; sustainer, redeemer, and restorer of creation, and that God chose to make human kind in God’s image. The truth about us is that we were made as moral actors responsible for the well-being of one another and the created order. We are to act in ways that make the world conducive to human well being, and this implies that human well being starts with directing ourselves toward God. Christian anthropology draws heavily on the biblical creation account (Myers 2011:52) .

This brings in the fact that humanity’s dignity is important because it finds its root in being created in the image of God. This gives humanity the burden of being stewards for God. A steward is a manager who simply manages what is not his but on behalf of the owner. This gives churches an opportunity to be partners with God in the process of providing stewardship and care for the creation. The creation does not only mean fauna and flora, but includes human beings as well. Jesus Christ on earth set an example in many ways. He often spoke against structures and political systems that were oppressive in His day. In John 13:15, Jesus Christ gave a mandate to His follows to follow His example. This included emulating Him in the way He treated the poor, the outcast, those who could not speak out against the powerful and the existing power structures (Nordstokke 2009:26). Today, Christian churches in Zambia look at themselves as modern disciples hence they take the responsibility of speaking against the economic injustices.

Diakonia is a ministry by the church, which has many areas of focus. It gives the church a place in society especially in today's world. It responds to the needs of the people through transformation and empowerment. For this thesis, a particular focus has been made on prophetic diakonia and advocacy. As Nordstokke puts it, prophetic diakonia and advocacy is that ministry which speaks on behalf of the marginalised, the poor and the needy. This ministry bears the challenge to differ with the government of the day should such a government put in place structures that do not seem to support the poor and the needy. Though this looks at speaking for the poor, it does not aim at being a church only for those who are poor but a church that identifies itself with the poor. Since prophetic diakonia operates within the areas of politics, good governance is not an option. Diakonia understands good governance as something that acts in harmony with its ethos and pathos as this allows for the recognition of the needy and the marginalised.

Churches in Zambia are further challenged to participate in the struggle for economic justice because the phenomenon of poverty often creates a society of the excluded. The people who are poor tend to have no social standing, no voice and no social ties with those who are well off. Poverty often tends to make those who are poor to be marginalised from society (Taylor 2003:5). The marginalised will also bring about a feeling of shame, which often impairs the opportunity for the realisation of dignity. In order to reverse this trend, the churches in Zambia target the political leadership at national level. This is done by way of media campaigns, statements as well as recommendations. This however has its advantages and disadvantages. In terms of strengths, the churches are not a political party that can challenge the ruling party to say they will offer good policies once voted into power. The government can accept the churches recommendations and view them just as recommendations. In other words, the final power or authority remains in the hands of the government.

The other motivating factor for churches to engage in this type of diakonia is the understanding of diakonia itself. Though it is not used as a word to describe what the churches are doing, they understand one thing that as churches, this kind of work is an integral part of their very existence. This work is part of the identity of what constitutes the church (Nordstokke 2009:27). This identity comes with the need to empower the poor. In this economic justice struggle, the churches in Zambia work at the grassroots level through the SEJ committees. This has often been done through community meetings where the local

people especially those in areas where new mines are being created. However, despite the empowerment, there is no substantial evidence indicating that there is a situation that can bring about change. This brings in the thought of whether there is need to call for a revolution on the part of the grassroots.

The other reason for the churches engagement into the struggle for economic justice in Zambia is due to the poverty levels, which are affecting many people. Poverty normally has a name and the poor do also. This has led most of the poor to be viewed as an abstract entity in society. However the people living in poverty are as valued, as important, as loved as those who do not (Myers 2011: 105). The two strategies being used by the churches in the country is important for diakonia. It is significant because the churches are trying to meet the needs of the poor by acting as the go between the national leadership as well as the grassroot people. It is also important because it is likely to bring about change, which might see the improvement of the living standards of the majority of Zambians.

Zambia like many African nations has political power in the hands of the few, the president often having a final say in national matters. Though democracy is the theme of political system, it is often the case that the poor, vulnerable and the powerless have less power to voice out their concern. This produces a situation where they are not participants in decision making at national levels. They remain a scattered, disgrantled entity of society. This has led to a situation where most of the rural areas are exploited for the profit of the urban areas and the international corporation. Since these companies and powerful rich few dwell in urban areas, good schools, hospitals, infrastructure and various armenities are well developed in such areas whilst the rural areas remain undeveloped (Srisang 1983: 48).

Zambia has the potential to provide its population with good living standards by harnessing its natural resources. It could be said that Norway is one of the countries that has managed well the oil resource among the many natural resources it has. It has turned this oil into something that has improved the living standards of the people of Norway. The three church bodies in Zambia have seen this potential that Zambia and its natural resources have in improving the general welfare of the people. Though they have the challenge of how far they can go in this struggle, they have taken upon themselves that it's better to do something than not to. This approach is different from the Pentecostal theology which looks at poverty as a sign that God

is not blessing the people in poverty. The CCZ, ZEC and the EFZ seem to differ from this understanding. They look at the poor as people loved by God. This look does not leave the poor to themselves but as individuals who need to be fought for so that they can get a good life.

6.8. SWOT Analysis

SWOT stands for strengths, weaknesses, opportunities, and threats. It refers to a strategy used by an organisation in evaluating strengths, weaknesses, opportunities and threats in a given business or organisation. This process looks at internal and external factors that can help or threaten a business in terms of achieving its goals⁴⁸. This mode of looking at an organisation has been adopted in analysing the churches in Zambia. The churches will be looked at through their strengths, weaknesses, opportunities and the threats they face in their work on economic justices.

Below is a summary of the important points which are explained in paragraphs after the table.

<p style="text-align: center;">Strengths</p> <ul style="list-style-type: none"> • Authority, power and influence • Legitimacy • Unit through ecumenism • Large membership • Knowledge 	<p style="text-align: center;">Weaknesses</p> <ul style="list-style-type: none"> • Differences in doctrines • Division among churches • Limited administrative structures • Undefined position on political matters • Corruption in society and the government • Lack of diakonia knowledge
<p style="text-align: center;">Opportunities</p> <ul style="list-style-type: none"> • Good and strong ties among the churches • Peaceful country • Good relations within and among stakeholders 	<p style="text-align: center;">Threats</p> <ul style="list-style-type: none"> • Unilateral focus on social and economic justice • Different approaches to social and economic justice • The claim that Zambia is a Christian Nation • Positive relations with the state and politicians

⁴⁸ (<http://www.skape.no/dokumentaler/swot-analyse-mal>).

Table 5. A summary of SWOT Analysis

6.8.1 Strengths of the churches as CSOs

The churches in Zambia possess a lot of power and influence which enables them to engage the government and the multinationals concerning the taxes from copper. The first point that gives them strength is the membership. The Catholic Church leads in membership and is the most influential among the mainline churches. It is often the pioneer in the areas of social and economic justice. Though there are different departments engaged in issues of social and economic justice, the ZEC, Caritas and the JCTR are in the forefront. The CCZ as well as the EFZ also have the advantages which come with numbers. These two are ecumenical hence they have a lot of member churches.

The other strength the churches in Zambia have refers to their position in society. They stand first among equals as far as the CSOs are concerned. This gives them not only influence but also the legitimacy. The church has absorbed core institution in society such as religion itself, marriage and family which are affected by Christian values hence effecting change at a cultural as well as social political level. This is an important aspect when it comes to the churches offering their prophetic voice.

Unity and cooperation is one of any organisation's strength anywhere in the world. The churches' move to exist in an ecumenical form has often rendered them powerful against the government and many 'foes' that may stand in their way. There is power in numbers. The ZEC, CCZ and the EFZ have become a force to reckon with in the struggle for economic justice. When the trio issues a statement, it is often felt and in certain cases, the government or the public are compelled to react. The other strength is that which is fostered by the country's religious orientation especially the leadership of the country. Since the country's independence, the presidents have always associated themselves with Christianity which made the religion to enjoy relatively better support than other religions.

It is not only the presidents but other high government leaders like members of parliament that have also been Christians or taken pleasure in associating themselves

with Christianity. This has often given the churches some relative advantage in that the church has had power to voice out against government policies and officials. The people in power have often been unable to go against the churches for fear that it will jeopardise their moral and political standing (Gibbs and Ajulu 1999: 79). This has further given the church authority to speak against politicians, political decisions as well as policies. According to Lungu 1986, the style employed by the churches when speaking against the government is that of praise at the beginning before becoming critical. It is like using the tactic of pacifying before attack which has often rendered a huge impact. It could be argued that this approach paints the church as a partner or a caring institution that picks out the positive achievements whilst being on the look out for the pitfalls. This system has often made the people in the urban areas to be familiar with the church's prophetic call as well as to expect it whenever things seem not to be right in the country.

The other strengths include the knowledge and insights gained through the interactions with the local people. This knowledge enables the churches to come up with appropriate means and ways to do their diakonia work. The partnership with the international churches is another strength. This adds more authority to the prophetic voice. The churches do have the ability to access the media which adds to their strength as well. This access means that they have the ability to form and influence public opinion. Access to local community has also been one of the major strength. This puts the churches next to none when it comes to their position as players in the struggle for economic justice.

6.8.2. Weaknesses

Despite the churches having ample strengths, there are also weaknesses, which have often acted against their favour. One of the weakness is doctrinal especially that which is propagated by the Pentecostal movement. This doctrine often looks at the poor as people who are lacking faith and the favour of God. This makes the Pentecostals to be less involved in issues that deal with the fight for economic justice. They are prone to interpreting the poverty in Zambia as being the result of the country falling out of God's favour.

Though there is a strong existence of good relations between and among the different Christian churches, division between the mainline churches and the Pentecostals can be

found. This is so due to the differences in doctrines. This division was experienced at one time during the time of Chiluba's interparty dialogue in 1996, both sides refused to have the churches as the mediators because some felt that the mainline churches were on the side of the opposition whilst others felt that prominent Pentecostals were siding with Chiluba (Gifford 1998:211). This resulted in the Law Society being the mediator between the ruling party and the opposition.

Structures in the ecumenical administrative body pose some hindrances when it comes to the efforts of bringing together a variety of churches with different perspectives. There is the problem of reaching at a common position regarding certain issues. Gifford looks at the multi media production which is sponsored by so many different churches for example with each member church wanting more of its people to work their even though it is fully staffed. The other weakness is that though the churches enjoy the relative acknowledgement of legitimacy from the general population, there is often the challenge of trying to define the churches' position in politics. This has been compounded by the declaration of Zambia to be a Christian state. According to Gibbs and Ajulu, the Catholics and the most Protestants hold the view that church and state should be separate whilst the Pentecostals are not of this view. All what the Pentecostals want is to have Christian leaders in positions of influence.

Concerning the method of fighting the battle against economic injustice in the case of copper mining and the subsequent taxes, the churches remains just a church which uses such methods as dialogue, advocacy and recommendations. Despite having numbers and legitimacy on its side, it cannot use coercive means in order to bring about change so that the people can be liberated. It has no power in itself to carryout investigations later on bring to book the culprits should they be found wanting. This could be one of the major weaknesses.

The other weakness is corruption both in the government as well as in the various companies. This means that even if the churches were to succeed in achieving a policy change to that which is pro poor ensuring that more money from the copper sales remains in Zambia, if there is corruption then the results will not be achieved. Therefore, corruption, which is rampant in Zambia, has to be eradicated in order for the resources

to be equally distributed. Though there is poverty in Zambia, it is clear that there exist a small elite that seems to live above the rest and seem to be in wealth than the majority. Though most of them have earned it through hard work, many of the elite class are engaged in corruption.

The churches do have knowledge about the people and their suffering, however, the lack of diakonia knowledge and theology may prove to be a weakness. As it has been discussed, the churches in Zambia are involved in diakonia work, but they don't do it with the necessary training in the field of diakonia. This may prove to be a weakness in the struggle for economic justice.

6.8.3. Opportunities

There are many opportunities for the churches in the work of social and economic justice. Some of the opportunities include the stronger ties that can arise when they are all united in the fight against social and economic injustices. This means that there is likely to be less chance for divisions because they will be united for a common goal. This opportunity further helps in the strengthening of the ecumenical movement. This is because as the churches focus on the needs of the people, there will be less focus on what separates them.

The other opportunity lies in the existence of a fairly peaceful political environment which is democratic. This political dispensation has been able to give the church the ability to grow and exert influence among the people and the state. This status quo has also enabled the churches to engage stakeholders amicably. These stakeholders include the trade unions and other NGOs which find fruition due to the laws which enable them to be formed as well as facilitate their fruition. The strengths outlined above can offer the churches in Zambia a wonderful window of opportunity. For example, the media well used can increase or help bring about policy change. It's a tool that when well used can make even leaders to fall. There is also an opportunity for the churches to work on the weaknesses. For example, the churches can centre on the area of the theology of diakonia in order to widen the scope with Zambia as the context.

6.8.4. Threats

The first threat that can be observed in the SWOT analysis is that which concerns the church's ability to focus on the needs and forget the spreading of the gospel in word. In the fight for economic justice through prophetic voice and advocacy the churches have often worked together through the Christian councils. However, despite this unity in approach, the divergent views held by different churches possess a threat to the success. This is even made worse by the fact that most of the churches do not seem to come up with a unified way to approach this fight. According to the research findings, the CCZ, EFZ and the ZEC have different approaches in their struggle for economic justice. This may bring up divisions and contradictions if not well handled which can further weaken their influence. This lack of a holistic approach may undermine the role of the churches in economic justice.

It has been observed that the churches still need to provide the spiritual food from the bible. The people in Zambia expect that a church will provide the encouragement and comfort from the bible whilst still meeting the physical need, in this case fighting against social economic injustice. The other threat is the positive relationship between the government and the churches. This can hinder the churches from speaking out against poor policies made by the government especially if the leaders identify themselves with the churches. Many may find it difficult to criticise the leadership knowing that it's their members.

Despite the churches' strengths and weaknesses they have in this fight, one question cardinal is whether the churches are making any impact. Are they achieving their desired goals? Is the diaconal work liberating in the Zambian context? These are important questions for the realities in Zambia. First of all, the strategies and tactics given above are different one from another and all yield different results for example, the dialogue meetings and media campaigns. People are sensitised whilst dialogues help in bringing the parties involved together. How liberating is this approach? How prophetic are the programs and activities the churches in Zambia are doing? In giving an answer to these questions, it is important to understand that not all diaconal work is liberating. It is really difficult to come up with the exact answer due to the reason that the work the churches

are doing may take time to yield the results. And if there is a shift by the government in its tax policy, it may take some time for the poverty levels to change.

The other threat that faces the Zambian churches today is posed by the legitimacy and authority it enjoys. Since many politicians would love to be identified with the clergy, this could lead to a state in which the relationship between the churches is closely knitted with the state. Though this is a good thing, however, it may render the church weak because it may find it difficult to criticise the people in power. The churches therefore need to be independent both financially as well as otherwise. They need a clearly defined relationship with the state if they have to continue giving the prophetic voice unhindered.

6.9. Chapter Summary

In this chapter, the main research question has been presented and discussed together with the two objectives. It has been found that despite being rich, Zambia is one of the poorest countries in the world. It has also been found that due to this picture, the churches have been engaging the government in order to ensure that the ordinary people could benefit from the natural wealth.

It has been found that the churches are engaged in prophetic Diakonia and advocacy with the aim of fighting economic injustice. They are using many strategies and tactics aimed at achieving a variety of results. As far as the quality of the advocacy work being done is concerned, the data received cannot conclusively state that there is 100 per cent quality advocacy and prophetic diakonia. The reason that hinders quality deliverance of diakonia is the lack of knowledge itself. There is less if no training concerning diakonia. This could be improved with capacity building programs.

The data presented also indicates that the churches enjoy a lot of advantages which have enabled them to carry out the prophetic and advocate work. Despite having more than 60 percent of the population being Christian and the country having many churches, the data presented shows that only the CCZ, EFZ and the ZEC are involved in the copper mines and the taxes issue as part of the social and economic justice programs. The

churches involved in this work do not look at copper as a single mineral but take on copper under the approach which looks at the mining sector as a whole. The information also indicates that the churches believe that it is their duty to speak against the structures that promotes injustices.

CHAPTER 7: CONCLUSION

This chapter shall provide a conclusion on what the churches are doing as part of their diaconal work in prophetic diakonia and advocacy. According to the data presented, it has been found that the case of advocacy and prophetic diakonia for the churches in Zambia concerning mining and minerals has gained prominence in the past two decades. The research had the objectives of finding out what the churches in Zambia are doing on economic justice. It also had the objective finding out the methods the churches were using in their approach as well as the justification of their engagement. This chapter is a presentation of the conclusion regarding the thesis' findings.

This research found that the taxes currently being paid to the Zambian government are very little and add little value to the government. If the tax could be increased, there would be a lot of money into the government treasury which would be used for developmental projects as well as for the uplifting the living standards of the people. The increase in the tax revenue from the copper sales however cannot bring about improvement in the living standards of people. As it has been noted, Africa's major problem is lack of good governance which has been compounded by rampant corruption. Therefore if the revenues from copper sales have to make significance change, there has to be good governance.

The other factor cardinal in the appreciation of the taxes from the copper mines can be derived from the ability to collect taxes. In Zambia the ZRA is the autonomous body responsible for getting the revenue on behalf of the government. Zambia may have the good government, and the churches' effort may be successful in bringing about change in the tax regime. However, if the ZRA is ill equipped, the efforts may not bring much fruit. This research has revealed that the ZRA is not well capacitated concerning the detection of undervalued profits or capital flight.

This research has also found that the churches are well positioned and engaged in social and economic justice issues in Zambia. With a focus on mines and minerals, the churches do possess strengths, weaknesses, opportunities as well as threats in their fight against economic injustice. For their strength, the church boasts of legitimacy as well as the ability to reach the grass root people. This strength of reaching the grass root people means that it is well informed and attached with the poor who make up the majority of the population. This is

attributed to among other reasons its authority and legitimacy. This legitimacy comes about because the majority of the people in Zambia identify themselves with Christianity.

Concerning social and economic justice, the churches in Zambia have been part of the struggle even before the country got its independence. Their fight is aimed at ensuring that the people of Zambia benefit from the copper revenues through taxes. It has been found that despite Christianity making the majority of the religious groups in Zambia, only three church mother bodies have been engaged in issues concerning economic justice. These are the ZEC, the EFZ and the CCZ. It has also been found that the three church mother bodies are working ecumenically which has often given them strength to engage the government. This has often been through the joint pastoral letters and statements which are often directed at the government. The CCZ has often been facilitating dialogue meetings for all stakeholders, i.e. the government, the churches and the mining companies. These meetings have often been beneficial because they have highlighted the plight of poor whilst seeking the government and the mining companies' response in addressing the challenges affecting the poor.

Prophetic diakonia and advocacy finds its origin from the bible. In the Old Testament prophets were called and sent to the rich and the people in leadership to present the message of reproof whenever the dignity of the poor was disregarded. This understanding has been behind the churches in accepting the call of being the voice for the voiceless in Zambia. The theory of prophetic diakonia and advocacy explained by Nordstokke consists of the churches coming together and speak out on behalf of the poor. It has been found that this speaking on behalf of the people is taken from the bible. John 13:15, "For I have given you an example, that ye do as I have done to you." According to this verse, Jesus set an example through His lifestyle for the churches to follow. Therefore the churches have diaconal a fundamental part of their identity of being church. Among the qualities that need to be followed by the churches of today is that of being able to promote social and economic justice as well as being a voice for the poor. This research has found that the word prophetic diakonia is not part of the churches' in Zambia. However, what they do constitutes prophetic diakonia. When the churches are practicing their prophetic voice, they often stand on the point that they draw their authority from a Higher Spiritual Leader who has called on the authorities of governments in time to formulate policies that reflect the interests of the poor and the weak.

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Appendix

Appendix A

1). Is the economic justice and advocacy by the CCZ only at the leadership level? If it is at the local level, how is it being done?

The Social and Economic Justice Advocacy at CCZ is both at leadership and local levels.

Leadership level: At the national level, the leadership is involved in advocacy on national issues that need the attention of higher offices such as the Republican President, Cabinet Ministers, Multinational Corporations among others. However, the CCZ leaders' national advocacy is also informed by reports from local level structures.

Local level: CCZ has established structures through which the social and economic justice programmes are implemented in the districts. These structures are called Social & Economic Justice (SEJ) Committees. The committees comprise representatives of various CCZ churches that are present in the particular districts. The SEJ Committee members have been trained on various social-economic issues and so they in consultation with community members identify the social-economic issues that affect their communities and respond to them.

E.g, if there is a problem of pollution by the mines in a mining community, the SEJ members mobilise community members and agree on how to address the issue. They table the issues of concern to their district leaders.

2).What has made the CCZ and other church bodies like EFZ to take up the role of advocacy for economic justice?

In the face of all the social, economic and political challenges faced by Zambians, it is indeed the civil society organisations that have stepped in to fill the gaps where the government has failed to deliver or where its efforts have fallen short of the needs of citizens.

The Church, in this instance, is perhaps the most significant player among civil society organisations in Zambia as it has always played a key role in positively touching the lives of people especially underprivileged people.

From the early missionary days, the church has provided not just spiritual and moral guidance but also provided education, health, jobs, food and shelter for the needy. The church continues to provide leadership in resolving conflicts, in reconciliation and in building sustainable peace.

It is our understanding that the role of the church does not begin and end with evangelism rather it goes hand in hand with social action on behalf of the poor people. Its role extends well beyond that of a spiritual mentor. The church has a responsibility to come to the defence

of those whose rights are abused or threatened. Therefore the church has a dual role of a *provider of services* for the poor and a *defender of the rights* of the marginalized towards the realization of human rights.

The Church universal has great potential to offer some unique solutions to social-economic injustices that are so prevalent in the world today. The poor and marginalized have no voice in major decision-making. It is on behalf of these 'voiceless poor' that the Church must speak and advocate. The Church has a responsibility to empower the poor and marginalized so that in time they can stand up and advocate on their own behalf; so they can speak for themselves.

3). How does the CCZ do its work regarding economic justice so that it becomes the voice of the various church members?

CCZ consults its members before agreeing on which issues to work on. In fact the members participate in coming up with the strategic direction. During the General Conference that takes place every three years, the members give CCZ the mandate to work on various issues.

4). How can you compare your work in this field to other churches in southern Africa as well as the world?

CCZ is among the Councils of Churches that are doing well on issues of economic justice in the region. However the social economic issues differ from country to country so it may not really be easy to do a uniform comparison. E.g, Not all Councils are involved in advocacy on mining, but they may be involved in advocacy on the National Budget and Public Expenditure Tracking.

5). Is the work spear headed by international church bodies or is it spearheaded by CCZ?

CCZ collaborates with international bodies but I wouldn't say our work is spearheaded by them. E.g we collaborate with ACT Alliance, the World Council of Churches etc...

Regards,

Joe Kayombo

Appendix B

EFZ MEMBER CHURCHES & ORGANISATIONS

Action for Empowerment	African Continent Mission
Agape International Church	Aglow International
Angles Gospel Ministries International	AOG Aids Desk
Apostolic Breakthrough	Arise Ministries International
Assemblies of God in Zambia	Avondale Christian Church
Auka Foundation	Balm of Gilead Ministries
Baptist Fellowship of Zambia	Baptist Mission Zambia
Baptist Theological Seminary of Zambia	Beit Cure Hospital
Beteli Mission Ministry Centre (BMMC)	Bethany Bible Church Association in Zambia
Bethel Baptist Church	Bethel Ministries and Assemblies
Bethel Restoration Christian Church	Bible Gospel Church in Africa
Bible Life Ministries	Bibleway Ministries Int'L
Blessed Christ Ministries	Bread of Life Church International
Brethren in Christ	Bridge International
Bridge of Faith Tabernacle	Calvary Christian Church
Calvary Holy Tabernacle	Campus Crusade for Christ
Capital Christian Ministries	Child Evangelism Fellowship
Children's Home Center for Africa	Children of the Most High
Christ Co-Workers Fellowship	Christ Gospel Church Fellowship
Christ Liveth Mission	Christ Reconciliation Ministry
Christian Celebration	Christian Alliance for Children
Christian Bible Church	Christian Community Church
Church Family Mission	Church of Apostles
Church of Christ Matero	Church of God Zambia
Church of God of Prophecy	Church of God World Mission
Connerstone City Church	Crown of Fire Ministries
Deborah Ministries International	Deeper Life Bible Church, Lusaka
Deliverance Church in Zambia	Deliverance Church Ministries to all Nations
Destiny Fellowship Inc	Disciple of Christ Church
Dorothea Mission	Dove Christian Fellowship Church

Dynamic Soul Saving Ministries	Elohim Ministries
Emmanuel Fellowship Ministry Int	Eternal Gospel Ministries
Envision Outreach Ministries	Faith Clinic School of Healing & Counseling
Faith in Action Development Foundation	Faith Orphanage Foundation
Family Life Mission	Fellowship Divine Salvation
Fellowship of People of Destiny	Fishers of Men Ministry
Flames of Hope Ministries	Flamming Fire of God Ministries
Fountain of Life Church	Free Methodist Church
Full Proof Mission	Garden Central Baptist Church
Get Ministries International	Gift from God Ministries
Glory Baptist Church	Good Tidings Ministries
Golden Gate Bible Ministries	Gospel Church (Pentecostal)
Gospel Evangelist Team	Gospel Outreach Centre
Gospel Training Institute	Grace Christian Centre
Grace Church in Zambia	Grace Ministries Mission International
Grace Pentecostal Church and Ministries	GCPDO Chipata
Harvest Ministries	Heart of Mercy Ministries
Healthcare Christian Fellowship	Higher Dimension ECV.Centre
His Glory Ministries International	HIV/AIDS Technical Support Found
Holy Hill Evangelist Ministries	House of Joy for Human Care
Hurn Zambia	Immanuel Mercy Outreach Ministries
Immanuel's project	In-Community Care for Orphans
Integrity Worship Center	International Baptist Church Woodlands
International Needs	Jabula Newlife Ministries Intr.
Jack Baptist Church	Jesus Army
Jesus Cares Ministries	Jesus Christ Ministries
Jesus World Saviour Ministries	Jesus Worship Center
Joyful Bible Church	Jubilee Center
Kabwe Chapel	Kafue (Church of God Prophecy)
Kamakuti Bible Church	Kansas Baptist Church
Kaza Childrens Home	Kingsway Destiny Ministries
Kumbaya Ministries	Kutemwa Ndi Kusamala

Lamb of God Christian Fellowship	Latter Rain Ministries
Liberty Christian Centre	Life Trust
Buyantanshi Open Christian Community Schs	Lifeline Community Fellowship Lusaka
Living Gospel World Mission	Living Rock Fellowship
Lookout Centre International	Lord's Harvest Ministries
Marriage Enrichment Mininstry	Matero Church of Christ
Matthew 25 ministries international	Mennonite Central Committee
Mercy Ministries International	Messiah Ministries Organisation
Miracle Life Family Church	Missionary Ventures Zambia
Mpongwe Baptist Church	Narrow Way Christian Fellowship
Navigators Zambia	Nehemiah's House of Favour
New Beginnings Christian Centre	New Birth Ministries
New City Of David	New Covenant Churches
New Divine Church	New Hope Bible Church
New Life Christian Centre	Nyamphande Orphanage
New Life Tabernacle	Oasis Fellowship
Onennss Church International	PAOG
Pentecostal Good News Bible Church	Pentecostal Holiness Church
Pentecostal Holiness Church Ngombe	Assembly
Pilgrim Wesleyan Church	Praise Christian Centre
Prisons Care and Councelling Association	Prison Fellowship of Zambia
Pro-Christo Global Mission Zambia	Queen Beracal Community School
Redeemed Baptist Church	Redeemed Christian Church of God
Redemption Evangelistic	Reformed Church in Zambia
Renewed Hope Children's Home	Repentance Gospel Ministries
Restoration Christian Youth Ministry	Revival Movement Mission Church Ministries
River of Life Tabernacle	Rivers of Joy Fellowship
Royal Family Church	Rural Outreach Ministries
Salvation Army	Scripture Gift Mission Zambia
Scripture Union Zambia	Shepherd Pentecostal Church
Sowers International Zambia	Streams of Life Ministries

Successful Life Word Ministries	Sunnyside Baptist Church
Tache Home	TCCA
Teaching Training and Sending Ministries	Tehillah Church Praise
The Church of Pentecost	The Continuing Anglican Communion
The Living Gospel World	Tower of Hope Christian Church
Trinity Foundation	Trinity Ministries
True Christian Youth Church	True Religion Evangelistic Ministry
Triumphant Entry Ministries	Turning point Media Ministries
Twabuuka Development	United Apostles Pentecoast Church
United Apostolic Faith Church	Upper room Bible Church
Vine Life Church	Vineyard Christian Center
Vineyard Church L/Stone	Voice of the Last Days Ministry
Word of Faith Assemblies	Word of Faith Soul Winning Min
Word of Life Church in Zambia	Word Teach Evangelistic Ministries
World Baptist Evangelist Ministries	World Mission Agency Winners Chapel
Worldwide Lighthouse Ministries	Yaweh Global Ministries
Youth for Christ	Youth Ministries
Youth with a mission	ZAFES
Zambia Assemblies of God Africa	Zambia Baptist Association
Zambia Evangelistic Association	Zambia Nurses Fellowship

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