INTRODUCTION

Exports are goods and services that are taken out from Zambia to another country. These, along with goods or services that are brought into Zambia from other countries (imports), make up international trade.

CUSTOMS CLEARANCE PROCEDURE

An exporter wishing to export goods outside Zambia must register with the Zambia Revenue Authority for a Tax Payer Identification Number (TPIN).

Those wishing to export under preferential treatment such as under Southern Africa Development Community (SADC) and Common Market for East and Southern Africa (COMESA) are required to also register with the International and Policy unit of the Customs Services Division.

Goods for export should be declared to Customs by either an exporter or an appointed Customs clearing agent.

For all commercial consignments, supporting documents such as supplier's Commercial invoice, carrier's cargo manifest, Certificate of origin (optional), consignment notes, export permits, packing list, airway bill, etc should also be presented.

All export bills of entry (declaration) should be declared and processed from an inland Customs port in readiness for export. Only consignments originating from locations closer to a border will be exempted from inland processing of exports. Exporters or clearing agents with such consignments should contact the nearest Customs border for consideration.

GOODS PROHIBITED FROM EXPORT AND IMPORT

Prohibited goods are goods that are, by their nature, unlawful to be imported or exported from Zambia as outlined in Section 40 of the Customs and Excise Act, CAP 322 of the Laws of Zambia.

Below are examples of goods whose import or export is prohibited in Zambia;

- Narcotics and psychotropic drugs
- Pornographic materials
- Counterfeit goods
- Goods produced using prisoners and child labour
- Counterfeit notes and coins

- Cultural artefacts and other objects of cultural importance
- Qilika

GOODS EXPORTED OR IMPORTED WITH RESTRICTIONS (CONTROLLED GOODS)

Section 41 of the Customs and Excise Act. CAP 322 of the Laws of Zambia, restricts the import or export of goods unless one obtains a license, permit or written permission. The license or permit from a relevant Ministry or Government Agency will state the type of commodity, quantity, value, country of destination and other relevant information. For some restricted goods such as alcohol with an alcoholic content of above eighty percent, only a permission written from the Commissioner General will be required when certain conditions are met.

The following are examples of goods that are restricted and will require a permit or licence from the relevant Ministry or Government Agency:

Explosives

Endangered species and any products of

parts thereof as outlined by the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) may be brought in only with CITES permits.

- Plants and their products.
- Animals and their products.

TEMPORARY EXPORTS

Specific procedures apply where goods are temporarily exported out of Zambia to be returned. The temporary export may be for purposes such as;

- Further processing and
- Repair or returning in an unaltered state (for exports sent for repair, on return, duty is payable based on cost of repairs)

For more information contact: Call Centre: 4111 Email: advice@zra.org.zm Website: www.zra.org.zm

