



Temporal Importations/admissions means the Customs procedure under which certain goods can be brought into Customs territory conditionally relieved totally or partially from payment of import duties and taxes. The Zambia Revenue Authority offers the Temporary Importation procedure to visitors coming to Zambia with their vehicles for a short visit or those transiting through the country, using an Integrated Border Declaration Form (IBDF).

WHAT IS THE INTERGRATED BORDER DECLARATION FORM?

The Integrated Border Declaration Form (IBDF) is a declaration meant to facilitate clearance of motor vehicles by private persons under the following broad categories:

1. Those visiting the Country for a defined number of days subject to approval by Immigration and may make exit through the same border or a different border; and
2. Those transiting the Country using private vehicles. These are expected to make exit through another border.

COMPONENTS OF AN IBDF

1. Personal information

This contains the personal information of the traveller such as Name, Passport number, Nationality, Mobile number, and Email address of the traveller

2. Particulars of motor vehicle

This is where the motor vehicle details are captured such as the vehicle registration, engine number, chassis number, vehicle make and type, colour, etc.

3. Travelling details

This is where the purpose of the visit is given, i.e., whether “visitor” or in “transit”

4. Currency declaration details

This section of the form is used for currency declaration by travellers carrying more than **USD 5000**. Any amount exceeding USD 5000 must be declared before the customs official at the point of entry or exit

CRITERIA FOR ISSUANCE OF AN IBDF

- ✓ Be a foreigner with foreign identity card
- ✓ If Zambian, valid work permit or residence documentation from Country of export
- ✓ Have foreign motor vehicle registration book in his/ her name
- ✓ Have a valid power of attorney or authorisation to operate the vehicle from the owner in case the visitor is not the owner
- ✓ For Diplomats, one must prove that they have ongoing diplomatic status. In addition, they must prove that they work in a diplomatic capacity with a valid diplomatic identity card.

DOCUMENTS REQUIRED

- ✓ Insurance certificate
- ✓ Passport
- ✓ Registration book of the vehicle
- ✓ Temporary Exportation Permit
- ✓ If the motor vehicle in question is not for traveller/visitor, written authority from the motor vehicle owner
- ✓ Police clearance certificate

APPLICABLE FEE AND TAXES PAYABLE

➤ Customs taxes

No taxes or duty is payable on a Motor Vehicle under IBDF. However, the Customs value or estimated value should be indicated on the declaration.

For visitors or tourists coming to Zambia, taxes for personal effects or goods that may be in the possession of the traveller in excess of the travellers 'allowable threshold of USD1000 are computed on a separate declaration.

Other Government / Regulatory fees

- Carbon Emission Surtax
- Council Levy
- Dam Toll fee
- Road Toll fee

VALIDITY PERIOD OF AN IBDF

➤ Visit

The validity period for an IBDF for a person visiting is limited to the period of stay granted and endorsed by the Immigration Department, up to **30 days** and can be extended twice at the nearest Customs office. Extension shall not be allowed unless the Customs officer physically verifies the vehicle and is satisfied that a justified reason for the extension has been granted. Additionally, the person who imported the motor vehicle is the one to apply and present the motor vehicle for extension.

➤ Transit

Validity period for an IBDF for a person in transit is **5days**.

OBLIGATIONS OF THE VISITOR ISSUED WITH AN IBDF

1. Compliance

- Meet the conditions of entry and exit
- Duration of stay should not exceed permitted period
- Comply with any restrictions by Customs, or any other local authority
- Provide proof of vehicle ownership
- Have valid insurance coverage
- Valid identification document

2 Application and extension

- Correct submission of required documents
- Apply for extension if the vehicle stays beyond permitted period

3. Inspection at the border

- Present the motor vehicle and documents at the border or port of entry
- Customs officers will conduct a physical inspection on the motor vehicle and verify the documents

4. Risk Management

- Do not use the vehicle for commercial purposes
- Drive within permitted routes/ areas

5. Exit Requirements

- Returning the vehicle by the deadline and making exit formalities with Customs
- Clear any outstanding obligations
- Late exit of the IBDF will attract a penalty of 300 fee units (**K1200**) upto 10 days thereafter the vehicle will be liable to seizure.

6. Purpose of issuance

- The motor vehicle should NOT be sold, or ownership conveyed to another person without authority from Customs
- The motor vehicle should ONLY be driven by the person to whom the IBDF is issued.

BENEFITS OF IBDF

1. Allows for Advance Application

The form has been designed to incorporate the ability for advance application through the web portal on TaxOnApp. TaxOnApp can be downloaded from both android Google play and apple Appstore.

2. Enhances trade facilitation

3. Reduced dwell time at the border

4. It provides for a single payment point of all Regulatory fees for other Government Agencies, when the person involved is driving a private foreign registered vehicle that is a subject for temporary importation.

PENALTY FOR LATE EXIT OF AN IBDF

Late exit of the IBDF will attract a penalty of **K1200** per day.

NOTE**

ALL visitors with foreign vehicles whose vehicles do not meet the above requirements **MUST** re-export their vehicles with immediate effect and any contraventions will lead to enforcement actions including impounding the said vehicles.