

reliance is placed on the client's internal systems and controls

- Preferential treatment



For more information contact
Zambia Revenue Authority on:

381111/0971-281111/4111

Email us at: advice@zra.org.zm

Website: www.zra.org.zm

Revenue House
P O Box 35710
Lusaka, Zambia



Customs Accredited Clients Program (CACP)



What is CACP?

The Zambia Revenue Authority Customs Services Division is implementing a program of risk and compliance management that captures the principles and standards of the World Customs Organization (WCO) Authorized Economic Operators (AEO) program.

What is the aim of this program?

This program aims at establishing, in partnership with international trade operators, a scheme based on the WCO's Framework of Standards to secure and facilitate global trade that would assist Customs in exercising controls on imports and exports without compromising trade facilitation and security.

How Does this Program Work?

Customs select a number of traders to participate in the program among those who have an excellent compliance record with Customs regulatory requirements in particular, and with the laws of the country in general. However, traders do not have to wait for customs to select them. Those who feel they are eligible and meet the set standards can also apply.

What are the selected traders required to do?

Traders so identified are then required to self assess their business processes against a series of check lists that test business records management, financial viability, education and training of employees, access and exchange of information, cargo security, transport security, premises security, personnel security, trading partner security, crisis management and incident recovery, and process measurement, analysis and improvement.

What then happens to traders who pass these tests?

Traders who pass the above tests are then afforded preferential clearance treatment at Customs stations

leading to a quick release of their shipments with minimum scrutiny at the border. Alternative inspection arrangements, when necessary, may be agreed with participants in the program, but generally speaking most of these issues are usually resolved by post clearance audits.

Who is an Authorized Economic Operator (AEO)?

The WCO defines an AEO as "a party involved in the international movement of goods in whatever function that has been approved by or on behalf of a national Customs administration as complying with WCO or equivalent supply chain security standards. Authorized Economic Operators include inter alia manufacturers, importers, exporters, brokers, carriers, consolidators, intermediaries, ports, airports, terminal operators, integrated operators, warehouses, distributors".

How is the AEO Initiative being implemented in Zambia?

This is what is known as the "Customs Accredited Clients Program" (CACP) and consists of several stages, namely:

- a) Application for the program by a trader
- b) Self assessment conducted by the trader against check list;
- c) Due diligence evaluation by Customs of the self assessment
- d) Comprehensive audit conducted by Customs
- e) Agreement on improvement program

- f) Full or probationary admission to the program accompanied by a signed Memorandum of Understanding (MOU)

What are the benefits to traders for participating in this program?

Most of the benefits that participating traders will enjoy through this program would not only lead to reducing clearance time and operating costs, but also will assist them in improving their business performance, as well as their national and international reputation.

Among the benefits that participating traders expect through this program are:

- release of shipments with minimal scrutiny,
- preferential clearance at borders,
- pre-clearance of certain goods, under certain conditions,
- periodic settlement of taxes (through A++ Credit facility),
- Less Customs audits as

