

Publication of Rulings

To assist importers, exporters and producers of goods determine the proper tariff classification of goods; the Zambia Customs Administration publishes the advance tariff rulings. (Include how often these are published)



HS ADVANCE TARIFF RULINGS

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Definition

When making business decisions and to determine the proper tariff classification of goods about future imports/exports, an Advance

Tariff Ruling is provided by the Customs Services Division of the Zambia Revenue Authority on goods to be imported or exported.

This is a decision provided by Customs upon the written application by an importer or exporter of goods. The rulings are issued pursuant to Section 84 of the Customs & Excise

Act, CAP 322 of the Laws of Zambia.

Application for Advance Tariff Ruling

Traders who would like to seek the tariff classification of a product may apply for an advance tariff ruling to the Customs Services Division of the Zambia Revenue Authority in accordance with section 84(c) of the Customs & Excise Act,

CAP 322 of the Laws of Zambia.

The application for an advance tariff ruling must be made in the prescribed form 37 provided on the Zambia Revenue Authority website at under the link for forms, or contact the Assistant Commissioner- International & Policy, Customs Services Division of the Zambia Revenue Authority. Each application is restricted to a single product and accompanied by the documents/information listed below:

1. Supporting documents which indicate the intention to import the inquired product e.g. a purchase order, a sales contract or an invoice or a letter of credit (L/C), or a pro forma invoice etc.;

2. A full description of goods necessary for making tariff decision together with other supporting documents such as trade name/brand, specific characteristics of goods, composition of goods, product formula, chemical structure, production process by which goods are manufactured, a description of packaging, the anticipated use of goods, manufacturer's product literature, drawings, photographs, samples, catalogues, information on the tariff classification on similar goods previously imported etc.

The application for the advance tariff ruling should be delivered to the International & Policy Unit of the Customs Services Division prior to the proposed date of importation/-exportation of the goods. If the given information is not sufficient for making decision, additional information will be

requested. Customs retains the right to reject the application if the afore mentioned conditions/documents are not fulfilled.

Notification of Advance Ruling

The Zambia Revenue Authority has set standard for issuing the advance tariff ruling in writing within 10 working days from the receipt of the application and all necessary information. Failure to issue the advance ruling within 10 working days, the Zambia Revenue Authority will notify the applicant in writing stating the reasons for the failure and advise the applicant when the ruling shall be made.

Request for Review of Advance Tariff Ruling

An applicant who has received an advance tariff ruling has the right to dispute and request for a review of the advance tariff ruling. Upon the receipt of the request, Customs will review and provide the decision. The decision for the review on advance tariff ruling is deemed final and will be effective one (1) year from the date of issuing the reviewed decision of the dispute.

Benefits of Advance Tariff Ruling

- Advance tariff rulings are a proven trade facilitation tool for traders and Customs Administrations which:
- Enhance the certainty and predictability of customs treatment of goods;
- Encourage co-operation and build confidence between Customs & Trade;
- Enable traders to adequately plan for their importations; and
- Supports the collection of accurate trade statistics, monitoring of controlled goods, collection of revenue and increases processing efficiency of goods declaration.

Revocation of Advance Tariff Ruling

An advance tariff ruling may be revoked by Customs if the application contains a misstatement or omission of /incomplete material facts.

In addition, the rulings, although correct when issued, cease to be effective at the later date if they fall under the following circumstances:

- When the advance tariff ruling is in conflict with the new tariff measures or the judicial judgment;
- When the advance tariff ruling is revoked, revised, cancelled or modified because additional information to that upon which the rulings were based or which affect the rulings is received.