

### PROHIBITED GOODS

Before importing goods into Zambia an importer should ensure that the goods do not fall into the category of prohibited goods. Prohibited goods cannot be imported, exported, transited, sold or circulated in Zambia. Among prohibited goods are narcotics, psychotropic substances, pornographic materials and hazardous chemical substances. Refer to the specific laws and regulations that cover these prohibitions, under Section 40 of the Customs & Excise Act of Cap 322.

### CONTROLLED/RESTRICTED GOODS

Before importing controlled or restricted goods into Zambia, an importer should ensure that the goods have the necessary permits and licenses issued by appropriate authorities. An importer should refer to the specific laws and regulations that cover these restrictions, under Section 41 of the Customs and Excise Act Cap 322.

### SANITARY AND PHYTOSANITARY REQUIREMENTS

If the goods you intend to import are subject to sanitary and phytosanitary measures you will have to comply with the special regulations relating to those products.

You may need to get a permit from the specific department of Ministry of Agriculture depending on what you are intending to import.

### TECHNICAL REQUIREMENTS

For certain types of products it may be necessary to obtain a permit that certifies that these products conform to certain technical standards. These technical regulations are administered by the Zambia Bureau of Standards.

You can find out on which commodities are subject to these requirements by visiting the website page: [www.zabs.org.zm](http://www.zabs.org.zm). A detailed description of the procedures and documentation required can also be found on this website : [www.mcti.gov.zm/index.php/about-mcti/statutoryzambia-bureau-of-standard](http://www.mcti.gov.zm/index.php/about-mcti/statutoryzambia-bureau-of-standard)

Zambia Bureau of Standards is the designated Technical Barriers to Trade (TBT) Enquiry Point as required under the World Trade Organization TBT Agreement. You can contact the TBT Enquiry Point if you have any questions regarding technical standards.

For more information visit the Zambia Bureau of Standards website; [www.zabs.org.zm](http://www.zabs.org.zm)

### CROSS –BORDER TRADE

Zambia has a Simplified Trade Regime (STR) Agreement under the auspices of COMESA with Malawi and Zimbabwe in the region.

Under the STR governments have agreed on a list of products that do not require such a certificate for small consignments. The list is displayed at the border posts and is available at the offices of the Cross Border Traders Association and Zambia Revenue Authority both at the border and in the main cities. A COMESA Simplified Declaration and Certificate of Origin can be obtained at the border post and is signed by the Customs Office.

The STR is about proving the origin for the goods in a simple way. Some goods such as agricultural products obviously originate in one country. Other items, especially manufactured, may be made up of parts from other countries outside COMESA. There are special rules that determine whether a good can be considered to be of 'local origin', depending on what proportion of the material is imported, or what percentage of the value added is local.

Only goods of value of up to USD 1000.00 are eligible under the STR. For further information

on import requirements, make reference to the Commercial Imports guidelines.

- For the complete guidelines of the STR Regime refer to this website: [www.comesa.int](http://www.comesa.int)
- For the procedure on how to process goods under the STR Regime refer to [www.comesa.int](http://www.comesa.int)



# IMPORT DECLARATION

#### For more information contact:

+260 211 381111/0971-281111/  
4111 / 5972 / 0962251111

Email us at: [advice@zra.org.zm](mailto:advice@zra.org.zm)  
Website: [www.zra.org.zm](http://www.zra.org.zm)

Revenue House: P O Box 35710  
Lusaka, Zambia

All goods imported into Zambia must be declared to Customs and duty is payable on them unless they are covered by an exemption, a suspension or they are duty free under the tariff.

A declaration is made by submitting a duly completed and signed Form CE 20 together with the following supporting documents where applicable:

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|--|---|
| (i) Supplier's Commercial invoice  | (iv) Certificate of origin (to benefit from preferential trade treatment) |
| (ii) Bill of lading/ cargo manifest for sea and land cargo or air way bill for air cargo | (v) Bank Statements and related documents                                 |
| (iii) Shippers' or freight invoice   | (vi) Contracts of Sale  |
|  | (vii) Packing list  |

Declarations can be submitted electronically to the port of clearance. Below are the Stations at which clearance of Commercial goods can be done.

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|-------------------|--|--------------|---------------|
| 1. Livingstone    | 8. Nakonde                               | 15. Luangwa  | 22. Kipushi   |
| 2. Kazungula      | 9. Ndola                                 | 16. Mwami    | 23. Nchelenge |
| 3. Katima Mulilo  | 10. Kitwe                                | 17. Chanida  | 24. Kashiba   |
| 4. Victoria Falls | 11. Chingola                             | 18. Chipata  | 25. Mpulungu  |
| 5. Chirundu       | 12. Kapiri Mposhi                        | 19. Lunsutha | 26. Zombe     |
| 6. Kariba         | 13. Kenneth Kaunda International Airport | 20. Mfuwe    | 27. Lusuntha  |
| 7. Kasumbalesa    |  | 21. Chavuma  | 28. Mokambo   |
|                   | 14. Lusaka port                          |              |               |

Goods can be presented to Customs for clearance either at a border or at an inland office following a removal in bond declaration at the port of entry. Goods presented for clearance at an inland office, may have been deposited in a Customs Area or a Bonded Warehouse.

Goods removed in bond if not warehoused must be cleared within 15 days from the date the goods are released from the entry point. For goods placed in a warehouse, clearance must be effected within 12 months of the goods' placement in a warehouse.

Note that Zambia Revenue Authority uses the ASYCUDA World (Automated System for Customs Data) for processing Bills of Entry.

#### STEP BY STEP PROCEDURE FOR PROCESSING A CUSTOMS DECLARATION

STEP	DESCRIPTION REQUIRED/ ISSUED	DOCUMENTS
1. Arrival of goods at port of entry 2. Importer engages a Customs clearing Agent 3. Customs Clearing Agents fills in the form CE 20 and makes an electronic submission 4. Customs assesses the taxes and duty payable and a notification is sent to the Customs Clearing	Invoice, manifest, freight statement, airway bill, relevant permits for controlled goods, phytosanitary certificates where applicable	

Agent Assessment notice issued 5. Customs Clearing Agent or Importer makes payment for taxes using electronic or physical payment as the case maybe 6. Receipt is issued 7. Goods are released 8. Goods can leave Customs control		Payment receipt Release order Gate pass
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#### PRECLEARANCE/ ADVANCE DECLARATION

In order to facilitate the process of clearing imports an importer can submit a pre-arrival Customs declaration following the same procedures as a normal declaration. The law stipulates that such a declaration can only be done 5 days prior to the arrival of the goods at the border. At the time of submission of a pre-arrival declaration (Pre-Clearance), an importer can pay the duty due. However, the goods will only be released to the importer after finalization of Customs formalities at importation. In addition, an inspection of the import may be required upon arrival of the commodity depending on whether the goods are selected for physical inspection (RED CHANNEL).

#### CUSTOMS AGENT

All goods of a Customs Value of USD2, 000.00 and above are presented to Customs through a Customs Agent appointed by the importer.

#### CLASSIFICATION AND VALUE

Customs duty is payable on imported goods as a percentage of their declared value. The rate of duty payable on goods imported into Zambia varies according to the commodity and the country of origin.

Commodities are classified using the 8-digit Harmonized System (HS) Code which is maintained and, from time to time, amended by the World Customs Organization (WCO).

One can view the full Zambia Tariff Classification and Tariff rates by referring to the on this website [www.zra.org/Tariff](http://www.zra.org/Tariff) Guide

It is an importer's responsibility to declare the correct classification, origin, value and quantity of the goods imported. If in doubt, seek advice from the Customs Services Division of the ZRA.

The basis for the calculation of duties is the actual transaction value of the goods (as evidenced by the commercial invoice or other contract of sale documents). If the value of the goods cannot be established by this method, Customs will attempt to establish the value of the goods using 5 more methods in line with Article 7 of the General Agreement on Tariffs and Trade (GATT 1947). Zambia uses the Cost, Insurance and Freight (CIF) principle in determination of Value for Duty Purposes (VDP).

#### PAYMENT OF DUTIES

Once a declaration has been assessed by and presented to Customs, an importer will be required to pay the duty due. At most customs offices payment is made through the bank using e-payment platform, cash or bank certified cheques. Once the payment is confirmed and the declaration is processed, goods are released to the importer using a Release Order.

#### GOODS IMPORTED UNDER BONDED WAREHOUSE REGIME

Certain goods as prescribed under the law can be imported into Zambia under the Bonded Warehouse Regime if an importer is not intending to release them for circulation immediately. Duty will be suspended for the period the goods are in the bonded warehouse (a total of 12 months) and will be payable when the goods are finally released into circulation.

There are different types of bonded warehouses. Please refer to the relevant articles of the Customs law; Part VI of the Customs and Excise Act Cap 322 and part VI of the SI 54 of 2000 Customs & Excise General Regulations

#### TEMPORARY IMPORT

Goods can be imported under the Temporary Imports regime in the following circumstances:

- Goods necessary for the manufacture, processing, assembly, transformation or repair of items which will subsequently be re-exported ("inward processing"),
- Vehicles imported for the purpose of project supervision or for tourism or business visits as long as they are re-exported by the allowed time,
- Materials required for project supervision purposes,
- Exhibition, educational or scientific materials.

For these types of import an importer must submit a declaration under Temporary Imports regime. Duties are not usually payable on these imports. However, the importer may be required to pay security which is the equivalent of the duty which shall be refunded upon submission of proof of re-exportation or taxes on depreciation/usage where applicable.

In all the above cases certain documents or permits, depending on the goods, must be obtained from the relevant authority and presented to Customs. Before importing goods under this regime please contact Customs to obtain advice as to what documentation will be required for specific circumstances.

To import a vehicle into the country for the purpose of a temporary visit, an importer needs to make a declaration under the Temporary Imports regime to Customs at the border before crossing. An importer must present a valid Registration Certificate for that vehicle. Vehicles imported under this regime must be re-exported within the allotted timeframe.

For goods imported for exhibition purposes security in form of a bond, guarantee or cash deposit, is payable to Customs which is refunded when the goods are re-exported.

#### EXEMPTIONS

Exemption from Customs duties and other obligations are available for diplomatic missions, for goods imported under a government investment promotion scheme or for certain economic zone and for other goods to be imported under certain circumstances.

An example is the Industrial Rebate Scheme. Under the Scheme, goods imported by registered manufacturers are exempted from Import Duty and Excise, but import VAT is payable. Use of this procedure implies a legal declaration that the goods are for the sole use in the industry declared and that the declarant and importer will comply with all legal requirements and conditions relating to Industrial Rebate.

Another example is exemptions and incentives approved to investors by Zambia Development Agency.