ZAMBIA REVENUE AUTHORITY

My Tax
Your Tax
Our Destiny

GUIDELINES TO FILING THE IMPORT SCHEDULE
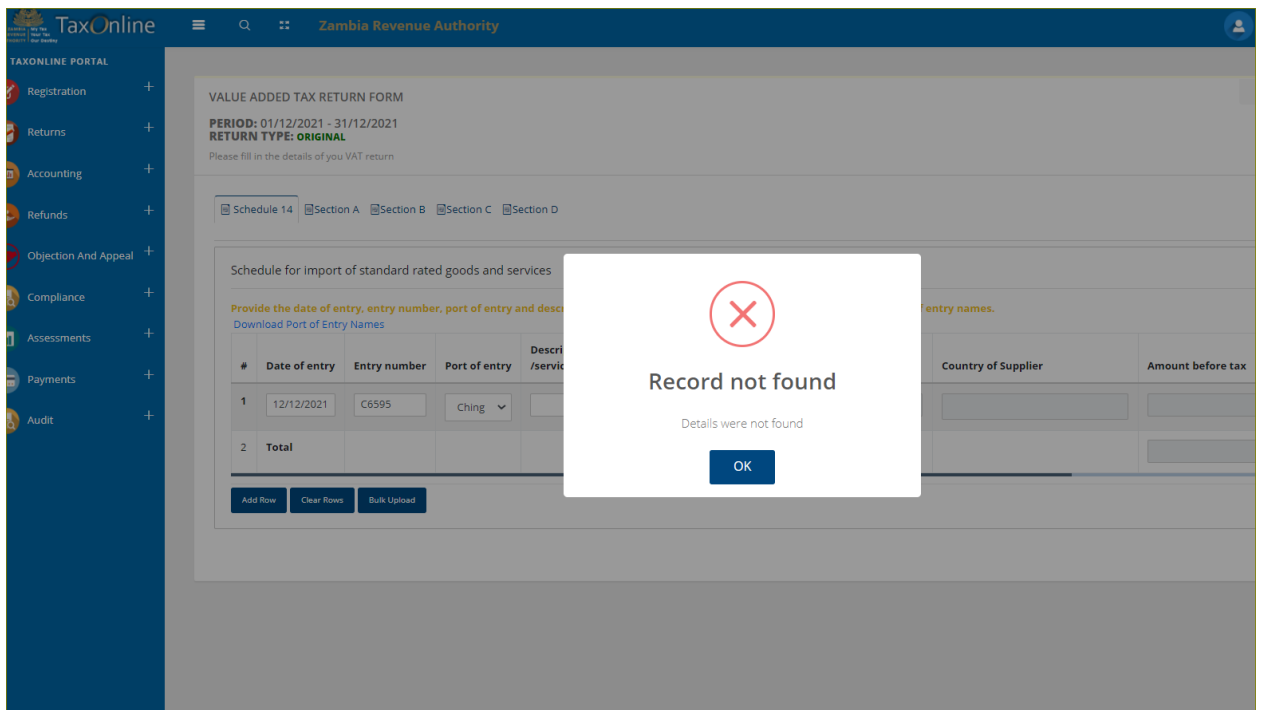
GUIDE FOR TAXPAYERS

HOW TO DEAL WITH IMPORT SCHEDULE ERRORS AT VAT RETURN FILING

The Zambia Revenue Authority introduced an interface between the Customs system, ASYCUDA World and TaxOnline II for purposes of validating the Value added Tax (VAT) paid at importation against the VAT claimed at Return filing. This means that all VAT registered suppliers that make importations on standard rated goods and services will have their import details auto-populated in the import schedules of the VAT return after entering the date of entry, entry number, port of entry, description of goods and services and the VAT charged.

These guidelines have been issued to assist users who may encounter challenges when filing the VAT return

COMMON ERRORS

  i.   **'Record not found'**

## ii. 'VAT charged cannot be greater than existing value'

iii. Error of retaining undefined under the supplier details and tax amounts not populating for some entries.

Name of Supplier	Country of Supplier	Amount before tax	Excise duty	Total	VAT charged
undefined	undefined	0.00	0.00	0.00	28,395.00
undefined	undefined	0.00 must not be null	0.00 must not be null	0.00 must not be null	750.00 VAT charged can not be greater than existing value
undefined	undefined	0.00 must not be null	0.00 must not be null	0.00 must not be null	98,482.00 VAT charged can not be greater than existing value
undefined	undefined	0.00 must not be null	0.00 must not be null	0.00 must not be null	34,573.00 VAT charged can not be greater than existing value
undefined	undefined	0.00 must not be null	0.00 must not be null	0.00 must not be null	95,532.00 VAT charged can not be greater than existing value
undefined	undefined	0.00 must not be null	0.00 must not be null	0.00 must not be null	703.00 VAT charged can not be greater than existing value
undefined	undefined	0.00 must not be null	0.00 must not be null	0.00 must not be null	59,007.00 VAT charged can not be greater than existing value
undefined	undefined	0.00	0.00	0.00	3,501.00

STEPS TO CLEAR THE ERRORS

The following preliminary checks will address the above errors:

8. In the bulk upload template, align the cells to the left so as to avoid leaving spaces in the cell before the data.

9. The correct entry number should be captured. There should be no space between the C and the number for both bulk uploads and manual entries. For example, C3444 is a correct way of inputting the entry number while C 3444 OR C-3444 is incorrect.

10. The VAT charged should be an amount less or equal to the VAT amount paid at importation

11. Import VAT claims can **only** be made **within** a period of **3 Months** from the **date of payment.**

12. The taxpayer should ensure that they are the consignee on the bill of entry that they wish to claim.

13. Where the bulk upload still gives errors after the checks above, delete the saved return under *resume return filling* and start afresh. This will ensure that any saved errors have been cleared.

14. If the error persists after attempting 8 above, a fresh download of the bulk *upload file template* should be used. Retype the data in the freshly downloaded template and attempt to file again.
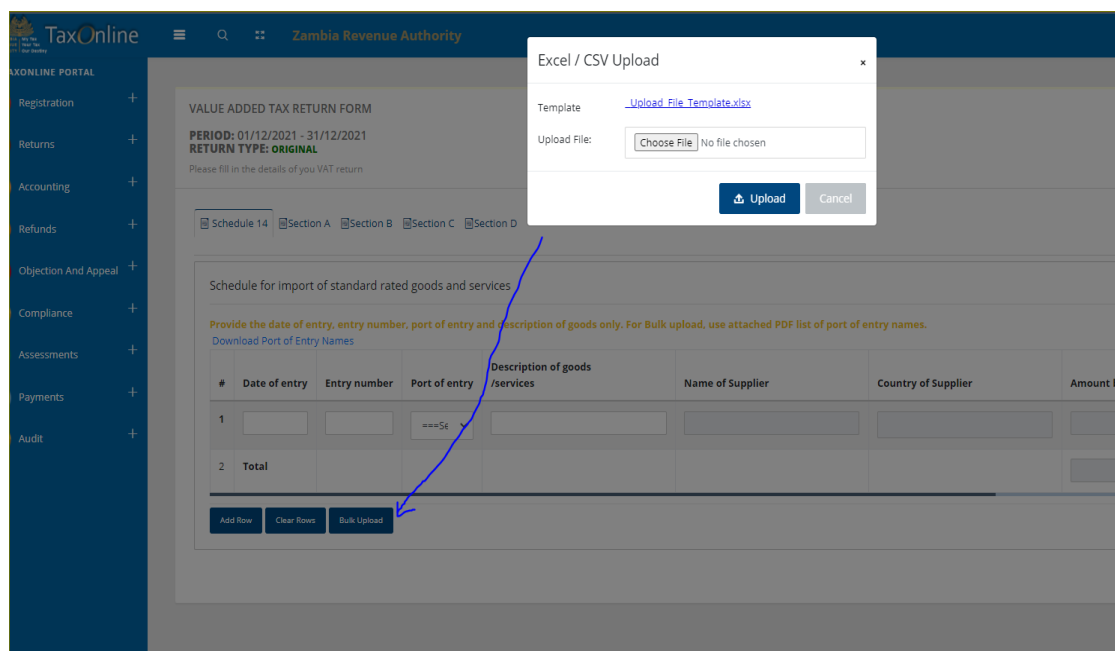
15. If errors are still being encountered after using the bulk upload, manually enter the entries on the e-form in the schedule. This will help ascertain if the issue is with the upload file or the entry i.e. if the entry details populate data as desired when typed manually then the issue is with the upload file.

1. Ascertain the importation details by ensuring you input the correct combinations of the Date of payment+ Entry number+ Port of entry+ VAT Amount. This is important as the system will only recognize correct information.

2. Ensure that Entry numbers (C numbers) are correctly matching the respective Ports of entry. Where the incorrect combination is used, the system will return an error "Record Not Found"

3. Ensure that all entries to be claimed have been cleared by Customs. Payment of taxes does not imply that Customs has completed all the required processes. The final stage in the clearance process should be the issuance of the Release Order.

4. The entry should not be a duplicate claim.

5. In relation to the period of the return, a payment date cannot be in the future. If the entry was made in month X but payment was only made in month X+1, such an entry cannot be claimed in Month X.

6. The correct date format should be used i.e. (dd/mm/yyyy)

7. If using a bulk upload, ensure the port of entry name is captured as provided on the system. The full names of the ports of entry can be found by downloading them from the import schedule under the link "*Download Port of Entry Names*" *(Refer to appendix I)*

16. If the details still do not populate despite having the correct entry combinations and ascertaining that the issue is not with the file, please contact the nearest ZRA office or reach us via email on Advice@zra.org.zm

APPENDIX I

(Port of Entry names)

S/N	NAME OF PORT
1	Kipushi
2	Kitwe Airport
3	Kitwe Port Office
4	Livingstone Airport
5	Livingstone Port Office
6	Lonshi
7	Luangwa
8	Lufuwa Border Post
9	Lukwesa
10	Lumi
11	Lusaka International Airport
12	Lusaka Port Office
13	Lusuntha
14	Matanda
15	Mbala Airport
16	Mfuwe Airport
17	Mokambo
18	Mongu Office
19	Mpulungu
20	Muliashi
21	Mwami
22	Mwinilunga
23	Nakonde
24	Nchelenge
25	Ndola Airport
26	Ndola Port Office
27	Nyala
28	Sakanya
29	Siavonga
30	Sinazongwe
31	Victoria Falls
32	Chirundu
33	Chanida