

APPLICATION PROCEDURE FOR TAX AMNESTY FOR CUSTOMS LIABILITIES

The Zambia Revenue Authority wishes to inform its stakeholders and the general public that they can now apply for tax amnesty for **Customs liabilities**.

Taxpayers are encouraged to take advantage of the amnesty which runs from 1st October 2022 to 31st March 2023 to get amnesty on all customs liabilities accrued up to 30th September 2022.

Application process

- i. Application should be submitted to any Customs Office or any nearest Zambia Revenue Authority (ZRA) Office where there is no Customs presence.
- ii. Submission of the application should ONLY be made at one station.
- iii. For motor vehicles, trailers and motorcycles with liabilities, taxpayers must complete the motor vehicle tax amnesty form to be availed by ZRA and obtain clearance from Interpol.
- iv. Motor vehicles, trailers and motorcycles subject to amnesty applications shall be inspected at the nearest ZRA offices for confirmation.
- v. Applicant with outstanding liabilities on Customs system should settle the unpaid principal liability at the respective customs office.

Note** The Amnesty does not apply to the following:

- i. Active investigations cases;
- ii. Cases under Litigation;
- iii. Penalties and interest arising from determined Court cases;
- iv. interest and penalties arising from determined Tax Appeals Tribunal cases.
- v. Cases earmarked for prosecution;
- vi. Penalties and interest already paid;
- vii. Forfeited goods;
- viii. Cases under Tax Appeal unless withdrawn by the Taxpayer to enjoy the amnesty; and
- ix. Interest and penalties that cannot be waived under the Customs and Excise Act.
- x. Penalties and interest accumulated after 30th September 2022

For more information, send your inquiries to: amnesty@zra.org.zm

Call Centre

☎ 4111

✉ advice@zra.org.zm

www.zra.org.zm