

# APPLICATION PROCEDURE FOR TAX AMNESTY FOR CUSTOMS

## 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. Applicants 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 Cases under Tax Appeal unless withdrawn by the Taxpayer to enjoy the amnesty; and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](mailto:amnesty@zra.org.zm)**

Call Centre

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