



**ZAMBIA
REVENUE
AUTHORITY** | *My Tax
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ADVANCE TARIFF RULING

1. What is an ATR?

An Advance Tariff Ruling (ATR) is a classification decision made by customs on goods that are yet to be imported or exported pursuant to Section 84 of the Customs & Excise Act, CAP 322 of the Laws of Zambia. It is issued by Customs upon written application by an importer or exporter prior to the importation or exportation of the goods concerned. The rulings are usually applied on goods to be imported in knock down state (CKD) and goods whose classification is not easy to determine. An ATR only facilitates quick clearance of goods and does NOT offer any form of tax relief (no rebate).

2. Who can make an application for ATR?

Prior to the importation or exportation, an importer, exporter, or an agent can apply for ATR to International & Policy Unit of the Customs Services Division on the prescribed Form CE 37 which should be submitted by either email, post, or by hand.

3. Can someone still get an ATR even if the goods are at the border?

Please note that goods will be classified as presented at the border if no ATR was issued, and in addition, no ATR will be issued in respect of any goods that have been either imported or pending clearance at the border.

4. Is there a time frame for which an application can be lodged?

An application should be made five (5) days prior to the arrival of the goods to allow for timely evaluation of the application.

5. What are the documents required to make an application for ATR?

Each application is restricted to a single product and accompanied by relevant documents/information listed below:

- ✓ Cover Letter (indicate number of expected truckloads and port of entry)
- ✓ Advance Tariff Ruling Application Form – Form CE 37
- ✓ Bill of lading and/or road manifest
- ✓ Commercial invoice showing up all the main components with corresponding costs
- ✓ For equipment and machinery: manuals or technical information relating to the machinery being imported e.g. brochures, catalogues, pictures, drawings. Etc
- ✓ Detailed packing list
- ✓ Sales contract
- ✓ Proof of payment

A full description of goods is required for making a tariff classification decision together with any other necessary supporting information that may relate to the goods such as: Trade name/brand; specific characteristics of goods, composition of goods, production formula, chemical structure, production process by which the goods are manufactured, a description of packaging, the anticipated use of goods, manufacturer's product literature, drawings, photographs, samples, catalogue, information on the tariff classification on the similar goods previously imported, etc.

6. What are the Benefits of ATR?

- ✓ Enhanced certainty and predictability of how goods will be classified;
- ✓ Disputes on classification of goods are minimized;
- ✓ No delays associated with the classification of goods at the entry point.
- ✓ Encourage co-operation and build confidence between Customs & Trade;
- ✓ Enable traders to adequately plan for their importations;
- ✓ Supports the collection of accurate trade statistics, monitoring of controlled goods, collection of revenue;
- ✓ Expedited clearance of goods; and
- ✓ Enhanced trade facilitation etc

7. Revocation and modification of an ATR

An ATR may be revoked by Customs if the application for the ATR contains a misstatement or omission of facts.

In addition, the rulings, although correct when issued, cease to be effective under the following circumstances:

- When the ATR conflicts with new tariff measures or judicial judgment;
- An ATR may be revoked, revised, cancelled, or modified when additional information upon which the rulings were based, or which effect the rulings is received.

8. Validity of an ATR

An ATR remains valid for a period of twelve (12) months (1year).

For more information contact:

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