



Customs Guide **ZAMBIA**

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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
<p>Recalled Zambian Diplomats Serving in Foreign Missions under the Ministry of Foreign Affairs</p>	<p>Documents required prior to household goods and personnel effects' arrival:</p> <ul style="list-style-type: none"> ▪ Original diplomatic passport. ▪ Original or Certified Letter of First Appointment into Foreign Service. ▪ Original or Certified Staff Recall Letter plus Transfer letters to different Missions if any, for those that have moved from one mission to the other before final recall to Zambia. ▪ Packing list in English (no abbreviations). ▪ Valued Inventory list in English (not insurance value. A detailed value per item is required if shipments transit through South Africa or any country. These must show individual values of electrical appliances and M/Vehicles). ▪ Declaration of value for customs purposes signed and dated by the client. ▪ Individual TPIN (Taxpayer identification number). 	<ul style="list-style-type: none"> ▪ The goods must be imported within 6 months of return date. Failure to do so results in Duty and Taxes which the Ministry refuses to take care off unless the Ministry of Foreign Affairs itself causes the delay. ▪ Note that no multiple importation of one item is allowed in a single consignment (cooker, TV, sofa set, fridge) as it may be considered as commercial goods. ▪ A maximum of two motor vehicles is allowed, one motor vehicle with a trailer or one motor vehicle with one motor bike, whichever the client choses to pick. ▪ Anything more than stated above is taxable and paid by the client. 	<ul style="list-style-type: none"> ▪ All documents' copies (passport, contracts, letters of employment, etc.) MUST be certified by the Legal Department of the Ministry of Foreign Affairs. ▪ The shipper must be in the country when the goods arrive. ▪ Original passport is required. ▪ Household Goods and Vehicles must be cleared separately and will incur as many customs clearance fees as the number of customs entries. ▪ A shipment containing household goods + a car + a trailer will require 3 different customs entries. ▪ New items can be imported as long as they are HHE (because the Ministry pays the Taxes in form of Government Vouchers). ▪ Diplomatic shipments are subject to Removals in Bond (RIB) and final cleared in Lusaka. ▪ All shipments for recalled diplomats have to go to Lusaka for onward delivery pending government vouchers issuance.
<p>Removal of Returning Zambian citizens, including Diplomats</p>	<p>Documents required prior to household goods and personnel effects arrival in Zambia:</p> <ul style="list-style-type: none"> ▪ Original Passport. ▪ A letter of offer of Employment (Employment Contract to work outside Zambia) and a Letter of Separation of 	<ul style="list-style-type: none"> ▪ Returning residents must have been out of Zambia for a minimum of 2 years to qualify for "Duty & Tax Free" Importation of their Used Households Goods and Personal Effects plus one M/Vehicle per Household. ▪ For the M/Vehicle, documentary proof of 	<ul style="list-style-type: none"> ▪ All documents' copies (passport, contracts, letter of employment, etc.) MUST be certified by the Zambian High Commission in the country of origin or by a Commissioner of Oath. ▪ The shipper must be in the country when

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	<p>Employment or Termination of Contract. (documentary proof of having been away for at least two years minimum).</p> <ul style="list-style-type: none"> ▪ Packing list in English (no abbreviations). ▪ Valued Inventory list in English (not insurance value. A detailed value per item is required if shipments transit through South Africa or any country. These must show individual values for all electrical appliances and vehicles. ▪ Declaration of value for customs purposes signed and dated by the client. ▪ Individual TPIN (Taxpayer identification number). 	<p>ownership before their final return to Zambia is required for the M/Vehicle to qualify for Tax Free Importation into Zambia.</p> <ul style="list-style-type: none"> ▪ Documentation required for a Motor Vehicle to qualify as 'having owned before return' can be in form of: <ul style="list-style-type: none"> ▪ Purchase invoice showing date of purchase before return date to Zambia, ▪ Valuation Certificate from Authorised Car Dealership, ▪ Certificate of Ownership dated before date of return to Zambia. ▪ Only one Motor Vehicle or one Motor Cycle will qualify Tax Free importation into Zambia. ▪ The goods must be imported within (6) six months of return date. Failure to do so results in "Duty and Taxes" applying. ▪ New items are subject to Import Duties & Taxes + VAT. 	<p>the goods arrive and original passport is required.</p> <ul style="list-style-type: none"> ▪ Please note that for returning Zambians the original passport where the first exit on taking up employment or studies abroad are required, including the passports issued in between if any. ▪ Household Goods and Vehicles must be cleared separately and will incur as many customs clearance fees as the number of customs entries. ▪ A shipment containing household goods + a car + a trailer will require 3 different customs entries. ▪ All Returning Residents/Citizens, New Residents (Expatriates) and (Some Returning Diplomats that are not involved with of the Ministry of Foreign Affairs) are required to attend interviews at the Zambia Revenue Authority Offices under the customs division for importation of household goods for verification of duty free clearance. <ul style="list-style-type: none"> ▪ They must present the original passport, original work permit (applicable to New Residents/Expatriates), vehicle documents, original contract and letter of offer, Employment Contract to work outside Zambia and a Letter of separation of Employment or Termination of Contract. ▪ After the interviews, the customs official must stamp the copy of the passport, one with the full particulars (photo page), copies of the passport both the Exit and Entry stamp for Returning Citizens/Diplomats. ▪ For New Residents/Expatriates - only a copy of the Entry stamp is required, copies of the work permit, copies of the

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			contracts and copies of the motor vehicle documents in order to have the TPIN.
Removal of Foreign Residents (new residents) (holders of foreign Passport + Employment, Investors, Self-Employment, Spouse & Resident Permits)	<ul style="list-style-type: none"> ▪ Original passport, showing date of first entry in Zambia to take up employment. ▪ Original Employment/Spouse/Self Employment/Investor or Residence Permit (not temporary work permit). ▪ A letter of Employment or Contract from Employer. ▪ Packing List in English (no abbreviations). ▪ Valued Inventory list in English (not insurance value. A detailed value per item is required if shipments transit through South Africa. These must show individual values for all electrical appliances and vehicles). ▪ Declaration of value for customs purposes signed and dated by the client. ▪ Individual TPIN (Taxpayer identification number). 	<ul style="list-style-type: none"> ▪ Same as above for rates. 	<ul style="list-style-type: none"> ▪ Same as above.
Diplomats removal	<ul style="list-style-type: none"> ▪ Certified colour copy of diplomatic passport, certified by the Customs including the entry visa page. ▪ A Letter of Introduction from the local mission in Zambia. ▪ Certified Diplomatic Card or Diplomatic Permit Copies issued by the Zambian Immigration in colour certified by the local mission or Zambian Customs. ▪ Approved Note Verbal by the Zambian Ministry of Foreign Affairs. ▪ Copy of inventory and Declaration of Value. ▪ Individual TPIN (Taxpayer identification number). 	<ul style="list-style-type: none"> ▪ Duty and Tax free. 	<ul style="list-style-type: none"> ▪ The shipper must be in Zambia prior to the arrival of his goods, as he must first officially register at the Zambia Department of Foreign Affairs. ▪ Diplomatic shipments can only be cleared in Lusaka. They must therefore be removed in Bond (RIB) from the boarder to Lusaka terminal. ▪ An extra bond Fee of USD 100 applies. ▪ The clearance process takes between 3 to 5 days depending on the approval from the Ministry of Foreign Affairs and the shipment must therefore be offloaded from the truck to avoid "Truck standing time". Additional charges for grounding and reloading will apply and be invoiced accordingly. ▪ Please note that customs has become very

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			strict on all import shipments regardless of the importer's status!
Cars, Caravans, Motor bikes, Quads, Trailers and Boats	<ul style="list-style-type: none"> ▪ Original Certificate of Registration or Certificate of Ownership. ▪ Purchase invoice or letter of sale in English. ▪ Latest Valuation Certificate. ▪ Police clearance certificate (Interpol or SARPCCO for Motor Vehicles imported within SADC Region). ▪ Certified copy of passport, showing date of departure & date of return. ▪ For diplomats: <ul style="list-style-type: none"> ▪ Diplomatic Clearance completed by the Diplomatic representation and countersigned by the Department of Foreign Affairs in Zambia. 	<ul style="list-style-type: none"> ▪ Both New Residents (Foreign Nationals) and Returning Zambian Nationals having lived abroad for more than 2 years are allowed to import one motor vehicle duty and tax free provided the vehicle was owned by the importer before arrival date in Zambia. ▪ Any additional Motor Vehicles can be imported into Zambia though subjected to paying Import taxes. <ul style="list-style-type: none"> ▪ The Zambian Customs value stands and the duties are calculated and must be paid in Zambian Kwacha prior to leaving the border. ▪ The current rates based on CIF value are 25% duties + 30% excise duties +30% advance income tax + 16% VAT on the cumulated total. ▪ Please also note that Vehicles more than 5 years are subject to MVA – Motor Vehicle Surcharge Penalty of plus minus USD 250.00 Depending on ROE. ▪ Vehicles with more than two (2) litres engine capacity are also subject to paying plus minus USD 100.00 MVF - Motor Vehicle Fee and CES -Carbon Emissions Surcharge. <ul style="list-style-type: none"> ▪ CES are dependent on size of the vehicle. ▪ Foreign diplomats can import Duty and Tax-free one (1) Motor Vehicle maximum per Diplomat (Per Household). 	<ul style="list-style-type: none"> ▪ Although M/Vehicles and Personal Effects imported by returning Zambian Diplomats are NOT duty and Tax free, the Department of Foreign Affairs pays those Duties and Taxes on behalf of the returning Diplomat by means of Voucher. The issuing of such vouchers takes up to 3 months from the date of entry. The vehicle cannot get cleared before the voucher is issued. ▪ Vehicles belonging to returning Zambian Diplomats can only be cleared in Lusaka. They must therefore be Removed In Bond (RIB) from the boarder to Lusaka terminal. ▪ An extra bond Fee of USD 100 applies per vehicle.
Alcohol		<ul style="list-style-type: none"> ▪ An individual is allowed to import tax free in to Zambia the following maximum quantities of alcohol: <ul style="list-style-type: none"> ▪ Two litres of alcohol not exceeding 22% 	<ul style="list-style-type: none"> ▪ Please note that customs has become very strict on all import shipments regardless of the importer's status.

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		<p>in volume of alcoholic quantity.</p> <ul style="list-style-type: none"> ▪ Four litres of still wine. ▪ Sixteen litres of beer. <p>▪ Note also that when the above are combined, the alcoholic quantity must not exceed 100% in volume.</p>	



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