



Embassy of the Republic of Zambia

Beijing, China

**FREQUENTLY ASKED QUESTIONS ON REMISSIONS
AND ENTITLEMENTS FOR RETURNING RESIDENTS**

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1. Definitions

- Remission: To cancel a debt or charge
- Rebate: A reduction in the amount you are supposed to pay
- Exemption: Being freed from an obligation or liability imposed on others

2. What are the legal Provisions for the duty exemptions?

- Remissions, rebates and exemptions - Part X of the Customs and Excise Act, particularly Section 89
- Part X of the Customs and Excise General Regulations 2000 – S.I. 54.

3. Who qualifies to enjoy the remissions, rebates and exemptions under Regulation 85?

- a) A returning resident
- b) A new resident coming to take up employment or to invest in Zambia

4. What is the purpose for these provisions?

- Relief is meant to ease the returning of new residents
- To promote investment; and
- To meet international conventions such as Vienna Convention (for diplomats)

5. What goods qualify for this treatment?

- Personal effects – (household goods or goods for personal use)
 - Include one motor vehicle per household.
- These are goods you need to use in taking up residence
- Excludes goods imported for commercial purposes.
 - Commercial goods are goods meant for sale and usually in multiple quantities.
- State of the goods doesn't matter (used or new)
- Goods must be owned by the importer before returning to Zambia [Invoices for a vehicle for instance can substantiate ownership.]

- Can be imported (brought into the country) at time of the returning resident's arrival or within 6 months of arrival into Zambia (however, must be owned before arrival).

6. What is the qualifying period for a returning resident to enjoy duty free treatment of goods?

- The returning resident should have been resident abroad for not less than 4 years

7. What are the required documents and procedures?

- The importer to report in person and present the documents to the nearest customs office (ZRA).
- Need to present proof of your absence from the country including: your original passport, residence or student permits, letters of employment and termination of employment contract, school admission letters, certificates and transcripts;
- Your taxpayer identification number (TPIN)
- Documentation for the goods in English (bill of lading, packing list, invoices, etc).
- Thereafter, an interview will be arranged and a decision made on qualification for exemption. Once ascertained, ZRA sends an email to the port of entry to defer the duties on your TPIN.

8. Does one necessarily need to hire a whole container to benefit from the duty free clearance?

- What matters is not the container. The exemption will be applied on the goods of a returning resident even if they share the container with others provided their goods can be indentified separately and documentation provided for their particular goods.

9. Do returning students need letters from the Zambian Embassy in their country of foreign residence?

- Letters from the Embassy are not asked for by ZRA. Passports; residence permits; student permits including academic documents; invoices, etc are what are necessary.

10. What recourse is available if one does not qualify?

- If one does not qualify, the decision is given in writing. If they so choose, the client can appeal to the Head of Station.
- If still unsatisfied with the decision, they can further escalate the appeal to Head Office (the Commissioner – General) and finally up to the Revenue Tribunal.

11. What is the tax treatment for the goods that qualify?

- No duties or taxes are paid on the personal or household goods as well as one motor vehicle.

12. What rules are these duty free goods subjected to after importation?

- These goods shall not be disposed of before 5 years following their importation.
 - In case of disposal within 5 years, need to seek permission from the Commissioner – General and payment of residual taxes due on the goods will be required.

13. Can the duty free exemption be extended to goods of a deceased person or a deportee?

- If an individual dies while in the diaspora, their goods and personal effects could still be brought back in Zambia.
- A duly registered administrator should apply for clearance within a year of the death or cremation of the deceased.
- Equally, arrangements can be made for duty free clearance of goods of a person who is deported. However, detailed guidance

should be sort from ZRA given the complexities that arise with such matters.

14. What other reliefs are available to travellers in general?

- Under Regulation 86; all travellers can enjoy duty free importation of goods for their use not exceeding in value the equivalent of \$1000
 - Not for commercial use (in determining use of the goods, the nature of the goods will be considered as well and not just their value).

15. In summary what are the qualifying conditions for duty free treatment under Regulation 85?

- a) Duration of residency abroad: Four (4) years and above
- b) Documentation of proof of residence abroad in place: (Passports, residence permits, student permits, academic transcripts and certificates, letter of offer of employment, employment contracts and letters of cessation of employment, etc.)
- c) Type of goods: Household goods and personal effects (including one motor vehicle per household)
- d) Importation period: Goods must be imported on arrival or within 6 months of the resident's return to Zambia
- e) Proof of ownership of the goods before returning to Zambia (motor vehicle registration certificates, invoices, proof of payment, etc)
- f) TPIN