

PROCEDURE FOR ACCESSING TOURISM INCENTIVES UNDER STATUTORY INSTRUMENT 102 OF 2022

The Zambia Revenue Authority (ZRA) in collaboration with the Ministry of Tourism (MOT) would like to inform all licensed tourism enterprises and the general public of the procedure for accessing tourism incentives under Statutory Instrument 102 of 2022.

The procedure is as follows:

1. The Ministry of Tourism (MOT) uploads a schedule of eligible and licensed enterprises on their website and sends the updated schedule to the Zambia Revenue Authority (ZRA) monthly.
2. After receiving the schedule, ZRA configures Tax Payer Identification Numbers (TPINs) of eligible enterprises to Additional Procedure Code (APC) 495 which allows for exemption of Customs duty on ASYCUDAWorld.
3. The qualifying enterprise electronically appoints licensed clearing agents on the Customs Clearing Agents Management Module (CAMM) and proceeds to import the goods.
4. Upon importation, the eligible and licensed enterprise engages Station Management at the Customs port of entry, to inspect the goods and ensure they conform to the description of the goods listed in the first and second schedules of SI 102 of 2022.
5. If the goods do not conform to those listed in the schedules of SI 102 of 2022, Customs **WILL NOT** accord the exemption of Customs duty.

Stakeholders are therefore encouraged to familiarize themselves with these procedures to enable them plan effectively and reduce unnecessary delays and border dwell time.