

## NEW RESIDENTS ENTITLEMENTS AND REMISSION OF DUTY

TAXPAYER	ZAMBIA REVENUE AUTHORITY
<b>Who is a New/Returning Resident?</b>	Any person (including a citizen of Zambia) who arrives in, or returns to, Zambia to take up or resume employment or residence.
<b>Why does the Government give remission of duty to New/Returning Residents?</b>	To ease the return/ entry of new residents into Zambia
<b>What is the entitlement for a New/Returning Resident?</b>	There is an exemption in payment of duties and taxes in respect of household and personal effects including one motor vehicle per household imported by a new/returning resident.
<b>What are Personal Effects?</b>	These are all goods or items (new or used) which a traveler may reasonably require for the traveler's personal use during a journey, considering all the circumstances of the journey, but shall not include any goods imported for commercial purposes.
<b>What are the requirements for a New/Returning Resident to qualify for the entitlement?</b>	<ul style="list-style-type: none"> <li>➤ Must have lived outside Zambia for not less than 4 years before date of arrival, in case of a Zambian</li> <li>➤ Must have employment permit or resident permit in Zambia where one is coming to take up residence for the first time.</li> <li>➤ Such goods must be household or for personal use, including one motor vehicle per household.</li> <li>➤ Goods must have been his/her property before the date of departure for Zambia; and</li> <li>➤ Goods must be imported at the time of arrival or within six (6) months from the date of arrival of the new resident</li> </ul>
<b>What are the duties/ taxes applicable for qualifying New/Returning residents</b>	None. No duties and taxes are applied on such goods.
<b>Can exempted goods be sold in Zambia?</b>	Goods once given remission/ exemption shall not be sold or otherwise disposed of in Zambia, except with the prior consent of the Commissioner-General and shall attract residual taxes if sold within 5 years at the time of importation.
<b>What is the procedure for clearance of goods under this exemption?</b>	<ol style="list-style-type: none"> <li>a. The returning resident presents himself/herself together with the original documents such as passport; TPIN certificate; motor vehicle documents to the nearest Customs Office for interviews to confirm whether he/she qualifies or not.</li> <li>b. If one does not qualify, ZRA informs the client in writing giving reasons and also informs the client of their right to appeal.</li> </ol>

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