

PUBLIC NOTICE

CUSTOMS NOTICE NO. 22 OF 2017

INTRODUCTION OF SPECIFIC DUTY RATES FOR USED MOTOR VEHICLES EFFECTIVE 1ST JANUARY 2018

This notice serves to inform Customs Clearing Agents and the General Public of the introduction of specific Customs Duty and Excise Duty on imported used motor vehicles that will come into effect on Monday, 1st January 2018.

The specific duties are provided for in the Customs and Excise Amendment Act No. 14 of 2017 (Budget changes).

In Appendix III of the Amendment Act, used motor vehicles have been split into two categories namely vehicles aged 2-5 years and those above 5 years. The two categories have different applicable specific duty rates.

In addition to the tariff codes, the Zambia Revenue Authority has assigned unique codes to identify and differentiate used vehicles in the two categories and age groups.

The three digit unique codes are to be used when making a Customs declaration.

For more information, kindly refer to the attached Amendment Act and Annex I to this notice.

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