

Suspension of Import Duty in Zambia

Under the **Customs and Excise Act : Chapter 322**, import duty in Zambia may be suspended, deferred, or relieved in circumstances prescribed by the legislation and related statutory instruments. The framework is intended to facilitate trade, investment, manufacturing, mining, and other strategic economic activities while ensuring that imported goods remain subject to customs control.

Section 33A empowers the Commissioner-General to permit the deferment of customs duty payments under prescribed conditions.

Sections 55 to 62 (Part VI: Warehousing of Goods) provide for the licensing and operation of bonded warehouses, enabling imported goods to be stored under customs control without immediate payment of duty.

Section 57 specifically permits the storage of imported goods in a bonded warehouse without payment of duty, while Section 61 provides that duty becomes payable when the goods are entered for home consumption.

The Minister may also issue Customs and Excise Suspension Regulations, providing sector-specific duty suspensions, remissions, or rebates for qualifying industries such as mining, manufacturing, agriculture, and infrastructure development projects.

The Zambian duty suspension regime is broadly comparable to the South African customs framework under the Customs and Excise Act 91 of 1964, where customs duties may similarly be suspended through customs warehousing, rebate provisions, and special customs procedures.

In both Zambia and South Africa, the suspension of import duty is not an exemption from customs obligations but a mechanism to defer the payment of duty while goods remain under customs supervision. Zambia achieves this primarily through duty deferment provisions, bonded warehousing arrangements, and suspension regulations under Chapter 322, while South Africa relies on customs warehousing, rebate items, and special customs procedures under Sections 18, 19 and 20 of the Customs and Excise Act 91 of 1964. The common objective in both countries is to facilitate trade and industrial development without compromising customs control, revenue protection, and compliance oversight.

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