

ZRA/CDT/TBPS/230/25

30th April 2025

The Head of Unit in Zambia – Project Manager
Czech Development Agency
LUSAKA

Dear Sir/Madam,

**RE: REQUEST FOR FULL EXEMPTION FOR PROCUREMENTS UNDER
SUSTAINABLE LANDSCAPE THROUGH INTEGRATED MANAGEMENT
(SLIM) PROJECT**

Reference is made to your letter dated 7th April 2025 regarding the above subject matter.

We wish to advise that the Sustainable Landscape Through Management (SLIM) project qualifies for zero-rating on the supplies for the project in accordance with Group 2(d) of the Value Added Tax (Zero-rating) Order.

Therefore, Czech Development Agency can proceed to apply for VAT zero-rating Local Purchase Orders (LPOs) using its login credentials on the Zambia Revenue Authority TaxOnline System. Please note that you are required to attach the financing agreement, the contract and any other relevant documents to support the application. Once approved, you will be able to generate the LPOs as and when local purchases are required for the respective project. Further, note that the LPOs are restricted to VAT and do not extend to other tax types.

Should you have any further clarification on the matter, do not hesitate to contact the Office of the Director – Tax Business Policy and Support on the following details:

Name: Ms. Susan Matafwali, Manager – Returns and Payments
Email: Matafwali@zra.org.zm
Phone: +260 971 282129

Yours faithfully,



Alice Haamukale

ACTING COMMISSIONER – DOMESTIC TAXES

Cc: Director – Tax Business Policy and Support



**ZAMBIA
REVENUE
AUTHORITY**

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CEHQ/COMCUST/515/100/44/25

2nd June, 2025

The Head of Unit in Zambia- Project Manager,
Czech Development Agency,
Department of Delegated Cooperation,
Lusaka

Dear Madam,

**RE: REQUEST FOR TAX EXEMPTION FOR PROCUREMENTS UNDER
SUSTAINABLE LANDSCAPE THROUGH INTERGRATED MANAGEMENT
PROJECT (SLIM) PROJECT**

Reference is made to your letter dated 7th April 2025, in which you requested tax exemption in relation to the **SLIM Project**, a key component of the **Team Europe Initiative**, specifically under the climate actions for inclusive green recovery and growth in Zambia.

We note that this is a **grant-aided project** fully funded by the **European Union** and the **Czech Republic**, with additional contributions from **Sweden**, under the **Annual Action Plan 2022** between the EU and the Republic of Zambia.

Please be advised that the **European Union (EU)** is listed as an approved organization under the **Third Schedule** of the *Customs and Excise (General) Regulations, Statutory Instrument No. 54 of 2000*. Consequently, goods imported by organizations funded by the EU may qualify for import tax exemption and should be cleared using **Additional Procedure Code (APC) 475** on the **ASYCUDA World System**.

However, in order to proceed with clearance under this provision, we request that the involved parties — including subcontracted entities and relevant government agencies (recipients) — submit the following documentation to the **Assistant Commissioner – Credibility and Controls**, located at **ZRA Head Office, Ground Floor**:

1. A copy of the **Financing Agreement** and any related contractual documentation between the EU, Czech Republic, and the subcontracted entities or government agencies (recipients) involved;

2. A duly completed CE 25 Declaration Form by the importing agency, ministry, or contractor, as prescribed under Regulation 88 of the *Customs and Excise (General) Regulations*, S.I. 54 of 2000;
3. The relevant **Bill of Quantities (BOQ)**;
4. **Commercial documents** related to the consignment, invoices, bill of lading/road manifest etc.

For any further clarification or guidance, please do not hesitate to contact the undersigned.

Yours faithfully,



Ernest Sigande

COMMISSIONER - CUSTOMS SERVICES

Cc: Deputy Commissioner - Support

Cc: Assistant Commissioner - Credibility and Controls