

## Know the tax incentives and conditions for Eligibility under the Media, Music and Film Industry category outlined in the Zambia Revenue Authority (ZRA) Tax Incentives Booklet.













### MEDIA, MUSIC AND FILM INDUSTRY

*Suspension of Customs duty to free on selected Music and film equipment listed in the schedule to Customs and Excise S.I 67 of 2023*

	Description and HS Code	Tax Incentive		Description and HS Code	Tax Incentive
	Single loud speakers, mounted in their enclosures {HS Code 8518.21.00}	Customs Duty Rate of 0% Waiver valid up to 31st December 2026		Television cameras {HS Code 8525.89.10}	Customs Duty Rate of 0% valid up to 31st December 2026
	Multiple loud speakers, mounted in the same enclosure {HS Code 8518.22.00}	Customs Duty Rate of 0% Waiver valid up to 31st December 2026			
	Other, loud speakers not mounted in enclosures. {HS Code 8518.29.00}	Customs Duty Rate of 0% Waiver valid up to 31st December 2026		Other, digital cameras and digital camera recorders {HS Code 8525.89.90}	Customs Duty Rate of 0% valid up to 31st December 2026
	Head phones and ear phones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loud speakers {HS Code 8518.30.00}	Customs Duty Rate of 0% Waiver valid up to 31st December 2026		Other, radio broadcast receivers capable of operating without an external source of power. {HS Code 8527.19.00}	Customs Duty Rate of 0% valid up to 31st December 2026
	Audio frequency electric amplifiers {HS Code 8518.40.00}	Customs Duty Rate of 0% Waiver valid up to 31st December 2026		Combined with sound recording or reproducing apparatus {HS Code 8527.21.00}	Customs Duty Rate of 0% valid up to 31st December 2026
	(Sound recording or sound reproducing apparatus) Using magnetic optical or semiconductor media {HS Code 8519.81.00}	Customs Duty Rate of 0% valid up to 31st December 2026		Other, radio receivers of kind used in motor vehicles. {HS Code 8527.29.00}	Customs Duty Rate of 0% valid up to 31st December 2026
	Transmission Apparatus (for Radio broad casting or Television.) {HS Code 8525.50.00}	Customs Duty Rate of 0% Waiver valid up to 31st December 2026		Combined with sound recording or reproducing apparatus {HS Code 8527.91.00}	Customs Duty Rate of 0% valid up to 31st December 2026
	Transmission apparatus incorporating reception apparatus {HS Code 8525.60.00}	Customs Duty Rate of 0% Waiver valid up to 31st December 2026		Not combined with sound recording or reproducing apparatus but combined with a clock {HS Code 8527.92.00}	Customs Duty Rate of 0% valid up to 31st December 2026

## MEDIA, MUSIC AND FILM INDUSTRY

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	Description and HS Code	Tax Incentive		Description and HS Code	Tax Incentive
	Television cameras {HS Code 8525.81.10}	Customs Duty Rate of 0% Waiver valid up to 31st December 2026		Other, Reception apparatus for radio broad casting. {HS Code 8527.99.00}	Customs Duty Rate of 0% valid up to 31st December 2026
	Other, high speed digital cameras and video camera recorders. {HS Code 8525.81.90}	Customs Duty Rate of 0% valid up to 31st December 2026		Aerials and aerial reflectors of all kinds parts suitable for use therewith {HS Code 8529.10.00}	Customs Duty Rate of 0% valid up to 31st December 2026
	Television cameras {HS Code 8525.82.10}	Customs Duty Rate of 0% valid up to 31st December 2026		Other; parts of apparatus of headings 8524 to 8528 {HS Code 8529.90.00}	Customs Duty Rate of 0% valid up to 31st December 2026
	Other, radiation hardened/ radiation tolerant digital cameras and video camera recorders {HS Code 8525.82.90}	Customs Duty Rate of 0% valid up to 31st December 2026		Mounted objective lenses, for cameras, projectors or photographic enlarger or reducer {HS Code 9002.11.00}	Customs Duty Rate of 0% valid up to 31st December 2026
	Television cameras {HS Code 8525.83.10}	Customs Duty Rate of 0% valid up to 31st December 2026		Cameras, other, for Roll Film width 35mm {HS Code 9006.53.00}	Customs Duty Rate of 0% valid up to 31st December 2026
	Other, night vision digital cameras and video camera recorders {HS Code 8525.83.90}	Customs Duty Rate of 0% valid up to 31st December 2026		Discharge lamp (electronic flash light apparatus) {HS Code 9006.61.00}	Customs Duty Rate of 0% valid up to 31st December 2026
				Monopods. Bipods, tripods and similar articles {HS Code 9620.00.00}	Customs Duty Rate of 0% valid up to 31st December 2026

### Conditions for Eligibility

1. The importer must be a body registered under the National Arts Council of Zambia Act Cap170 and a person licensed under the Independent Broad casting Authority Act 17 of 2002.
2. The goods on which the customs duty has been suspended in accordance with Customs and Excise S.I 67 of 2023 shall not be sold or otherwise disposed of to any person not entitled to import the goods free of duty except with the approval of the Commissioner General and on payment of duty at the rate leviable at the date of the sale or disposal.