

GOVERNMENT OF ZAMBIA

**ACT**

No. 1 of 1980

Date of Assent: 2nd April, 1980

**An Act to Amend the Customs and Excise Act**

[11th April, 1980

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 1980, and shall be read as one with the Customs and Excise Act, hereinafter referred to as the principal Act.

Short title and commencement.  
Cap. 662

(2) This Act shall be deemed to have come into operation on the 26th January, 1980.

2. Section *ninety-two* of the principal Act is amended in subsection (4) by the deletion of "six months" and the substitution thereof of "two years".

Amendment of section 92

3. Section *one hundred and fifty-five* of the principal Act is amended in subsection (2)—

Amendment of section 155

(a) by the deletion in paragraph (b) of "two thousand kwacha" wherever the expression occurs, and the substitution thereof of "five thousand kwacha";

(b) by the deletion in paragraph (c) of "two years" and the substitution thereof of "five years";

(c) by the deletion in paragraph (d) of "two years" and the substitution thereof of "five years".

4. The customs tariff set out in the First Schedule to the principal Act is amended to the extent indicated in the First Appendix annexed to this Act.

Amendment of First Schedule

5. The excise tariff set out in the Second Schedule to the principal Act is amended to the extent indicated in the Second Appendix annexed to this Act.

Amendment of Second Schedule

## FIRST APPENDIX

FIRST SCHEDULE  
(Section 4)

## AMENDMENTS TO THE CUSTOMS TARIFF

1. The items and particulars contained in this Appendix shall replace the corresponding items and particulars in the customs tariff.

Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
22.01.00	Water, including spa waters and aerated waters: Ice and snow ... ..	K5.00 per dekalitre	dekalitre	Ex 22.01.00 ice and snow sus- pended to free
22.02.00	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beve- rages, not including fruit and vegetable juices falling within heading No. 20.07.00 ... ..	K5.00 per dekalitre	dekalitre	
22.03.10	Opaque beer ... ..	K0.11 per litre	litre	
22.03.90	Other ... ..	K1.85 per litre	litre	
24.02.20	Cigarettes ... ..	K35.00 per kg plus 50%	kg	
27.07.10	Suitable for use as motor spirit (or as consti- tuents thereof) ... ..	K2.70 per dekalitre at 20° Celsius	dekalitre	
27.10.23	90 octane and over ... ..	K2.70 per dekalitre at 20° Celsius	dekalitre	
27.10.24	Less than 90 octane ... ..	K2.50 per dekalitre at 20° Celsius	dekalitre	
27.10.27	90 octane and over ... ..	K2.70 per dekalitre at 20° Celsius	dekalitre	
27.10.28	Less than 90 octane ... ..	K2.50 per dekalitre at 20° Celsius	dekalitre	
27.10.41	When imported through a pipeline ... ..	K1.70 per dekalitre at 20° Celsius	dekalitre	

Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
27.10.42	When otherwise imported ... ..	Kl.70 per dekalitre at 20° Celsius	dekalitre	
70.04.00	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles ... ..	15%	sq. metre	
70.05.00	Unworked drawn or blown glass (including flashed glass), in rectangles ... ..	15%	sq. metre	
73.22.00	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas) of iron or steel of a capacity exceeding 300 litres whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment ... ..	10%	No.	
73.40.20	Roading marking studs ... ..	10%	kg	
73.40.40	Tanks, vats and steam-jacketed pans, wholly or mainly of stainless steel (excluding clad steel) not exceeding 5 mm in thickness ... ..	10%	No.	
74.09.10	Process tanks and vats for mining or manufacturing purposes ... ..	10%	No.	
74.19.21	Process tanks and vats for mining or manufacturing purposes ... ..	10%	No.	
74.19.30	Other articles for mining, agricultural, or manufacturing purposes ... ..	10%	kg	
75.06.41	Process tanks, vats and similar containers for mining or manufacturing purposes ... ..	10%	No.	
76.09.10	Process tanks and vats for mining or manufacturing purposes ... ..	10%	No.	
76.16.11	Process tanks and vats for mining or manufacturing purposes ... ..	10%	No.	
78.06.31	Process tanks and vats for mining or manufacturing purposes ... ..	10%	No.	
79.06.21	Process tanks and vats for mining or manufacturing purposes ... ..	10%	No.	
80.06.21	Process tanks and vats for mining and manufacturing purposes ... ..	10%	No.	
82.05.10	Diamond bits and crowns for drilling ... ..	10%	kg	
84.01.00	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers ... ..	10%	tonne	

Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
84.02.00	Auxiliary plant for use with boilers of heading 84.01.00 (for example, economisers, super-heaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units ... ..	10%	kg	
84.03.00	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers ... ..	10%	kg	
84.04.00	Steam engines (including mobile engines, but not steam tractors falling within heading 87.01.00 or mechanically propelled road rollers) with self-contained boilers ... ..	10%	kg	
84.05.00	Steam and other vapour power units, not incorporating boilers ... ..	10%	kg	
84.06.11	Diesel ... ..	10%	No.	
84.06.19	Other ... ..	10%	No.	
84.07.00	Hydraulic engines and motors (including water wheels and water turbines) ... ..	10%	No.	
84.08.10	Wind engines and parts therefor ... ..	10%	—	
84.09.00	Mechanically propelled road rollers ... ..	10%	No.	
84.10.10	Liquid elevators of the bucket, chain, screw, band and similar kinds ... ..	10%	—	
84.10.22	For stationary engines ... ..	10%	kg	
84.11.19	Other ... ..	10%	kg	
84.11.21	For cold storage refrigeration plant or industrial ice-making plant ... ..	10%	kg	
84.11.29	Other ... ..	10%	kg	
84.13.00	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances ... ..	10%	kg	
84.14.00	Industrial and laboratory furnaces and ovens, non-electric ... ..	10%	kg	
84.16.00	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor ... ..	10%	kg	
84.17.90	Other ... ..	10%	kg	
84.18.19	Other ... ..	10%	kg	

Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
84.18.99	Other ... ..	10%	kg	
84.19.90	Other ... ..	10%	kg	
84.20.21	Scales ... ..	10%	No.	
84.22.90	Other ... ..	10%	kg	
84.23.10	Bulldozers ... ..	10%	No.	
84.23.20	Excavators ... ..	10%	No.	
84.23.30	Scrapers, scarifiers and similar earth levelling machines ... ..	10%	No.	
84.23.40	Other machines ... ..	10%	No.	
84.23.90	Parts and accessories, excluding internal combustion engine parts ... ..	10%	kg	
84.30.00	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing ... ..	10%	kg	
84.32.00	Book-binding machinery including book-sewing machines ... ..	10%	kg	
84.33.00	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard ... ..	10%	kg	
84.34.00	Machinery, apparatus and accessories for type-founding or type-setting machinery, other than the machine-tools of heading 84.45.00, 84.46.00 or 84.47.00 for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) ... ..	10%	kg	
84.35.00	Other printing machines; machines for uses ancillary to printing ... ..	10%	kg	
84.36.90	Other ... ..	10%	kg	
84.37.10	Weaving looms and knitting machines ... ..	10%	No.	
84.37.90	Other ... ..	10%	kg	
84.38.20	Knitting machine needles ... ..	10%	kg	
84.38.90	Other ... ..	10%	kg	

Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
84.39.00	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt hat-making machines and hat-making blocks ...	10%	kg	
84.40.90	Other ... ..	10%	kg	
84.41.10	Sewing machines ... ..	10%	No.	
84.41.20	Furniture specially designed for sewing machines ... ..	10%	kg	
84.41.30	Sewing machine needles ... ..	10%	kg	
84.41.90	Parts of the above articles ... ..	10%	kg	
84.42.90	Other ... ..	10%	kg	
84.43.00	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries ... ..	10%	kg	
84.44.00	Rolling mills and rolls therefor ... ..	10%	kg	
84.45.00	Machine-tools for working metal or metal carbides, not being machines falling within heading 84.49.00 or 84.50.00 ... ..	10%	kg	
84.46.00	Machine-tools for working stone ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading 84.49.00 ... ..	10%	kg	
84.47.00	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading 84.49.00 ... ..	10%	kg	
84.48.00	Accessories and parts suitable for use solely or principally with the machines falling within headings 84.45.00 to 84.47.00, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand ...	10%	kg	
84.49.90	Other ... ..	10%	kg	
84.50.00	Gas-operated welding, brazing, cutting and surface tempering appliances ... ..	10%	kg	
84.57.00	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves ... ..	10%	kg	

Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
84.60.00	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials ... ..	10%	kg	
84.64.90	Other ... ..	10%	kg	
85.01.22	Electric motors of a rating of less than 1 kw ...	10%	No.	
85.01.23	Electric motors of a rating of 1kw but not exceeding 50 kw ... ..	10%	No.	
85.01.24	Electric motors of a rating exceeding 50 kw, but not exceeding 100 kw ... ..	10%	No.	
85.01.25	Electric motors of a rating exceeding 100 kw ...	10%	No.	
85.01.91	Transformers under 5 Kva ... ..	10%	No.	
85.01.92	Transformers 5 Kva and over ... ..	10%	No.	
85.01.93	Converters... ..	10%	kg	
85.01.94	Dynamos, generators, alternators, ... ..	10%	kg	
85.01.99	Other ... ..	10%	kg	
85.02.00	Electro-magnets, permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes, electro-magnetic lifting heads ... ..	10%	kg	
85.04.19	Other ... ..	10%	kg	
85.04.29	Other ... ..	10%	kg	
85.05.00	Tools for working in the hand with self-contained electric motor ... ..	10%	kg	
85.11.00	Industrial and laboratory electric furnaces, ovens, and induction and dielectric heating equipment, electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting ...	10%	kg	
85.19.10	Switch gear ... ..	10%	kg	
85.19.90	Other ... ..	10%	kg	
85.20.20	Arc lamps ... ..	10%	kg	
85.24.90	Other ... ..	10%	kg	

Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
85.28.20	Parts for machinery ... ..	10%	kg	
87.01.10	Tractors, of the mechanical horse type, complete with fifth wheels or other couplings, for the haulage of semi-trailers ... ..	10%	No.	
87.14.22	Other ... ..	10%	No.	

## SECOND APPENDIX

SECOND SCHEDULE  
(Section 5)

## AMENDMENTS TO THE EXCISE TARIFF

1. The items and particulars contained in this Appendix shall replace the corresponding items and particulars in the Excise Tariff.

Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
1	Cigarettes: (a) Weighing not more than 0.95 kg per thousand ... .. (b) Weighing not more than 1.04 kg per thousand ... .. (c) Weighing more than 1.04 kg per thousand ... ..	K14.00 per thousand K17.50 per thousand K26.00 per thousand	1,000 1,000 1,000	
4	Beer made from malt: (a) Ale, beer and stout ... .. (b) Opaque ... ..	K9.26 per dekalitre K0.48 per dekalitre	dekalitre dekalitre	
7	(a) Waters including spa waters and aerated waters; lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages ... .. (b) Non-alcoholic beverages, flavoured, not elsewhere specified or included, requiring dilution before use, for example fruit squashes, cordials and syrups ... ..	K3.46 per dekalitre K1.00 per dekalitre	dekalitre dekalitre	

Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
8	<p>(a) Motor spirit (including gasoline and petrol but excluding aviation spirit):</p> <p>(1) 90 octane and over ... ..</p> <p>(2) Less than 90 octane ... ..</p> <p>(b) Gas oil (diesel oil) ... ..</p>	<p>K2.10 per dekalitre at 20° Celsius</p> <p>K2.00 per dekalitre at 20° Celsius</p> <p>K1.22 per dekalitre at 20° Celsius</p>	<p>dekalitre</p> <p>dekalitre</p> <p>dekalitre</p>	

