

[No. 4 of 1982

GOVERNMENT OF ZAMBIA

ACT

No. 4 of 1982

Date of Assent: 4th April, 1982

An Act to amend the Customs and Excise Act

[8th April, 1982

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 1982, and shall be read as one with the Customs and Excise Act, hereinafter referred to as the principal Act.

Short title and commencement

(2) This Act shall be deemed to have come into operation on the 30th January, 1982.

2. Section *one hundred and thirty* of the principal Act is amended—

Amendment of section 130

(a) in the marginal note; and

(b) in subsection (1);

by the deletion of "grapes" and the substitution therefor of "fruit".

3. Section *one hundred and ninety-four* of the principal Act is amended in subsection (2) by the deletion of "five kwacha" and the substitution therefor of "ten kwacha".

Amendment of section 194

4. The customs tariff set out in the First Schedule to the principal Act is amended—

Amendment of First Schedule

(a) by the deletion of each item, the Heading number of which appears in column (A) of the table contained in Part I of Appendix I of this Act, and the substitution therefor of such respective item, if any, as is set out in column (B) of the same table; and

(b) to the extent indicated in Part II of Appendix I to this Act.

Amendment
of Second
Schedule

5. The customs tariff set out in the Second Schedule is amended by the deletion of each item, the Heading number of which appears in column (A) of the table contained in Appendix II to this Act, and the substitution therefor of such respective item as is set out in column (B) of the same table.

APPENDIX I
(Section 4)

AMENDMENTS TO THE FIRST SCHEDULE

PART I

Each item, the Heading number of which appears in column (A) below, is deleted and such respective item, if any, as is set out in column (B) below is substituted therefor.

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
04-03-90	04-03-90	Other	10%	kg	
10-06-00	10-06-00	Rice	10%	kg	
15-11-12	15-11-12	Refined glycerol	10%	kg	
15-11-20	15-11-20	Not in bulk	30%	kg	
17-01-21	17-01-21	Candy, castor, icing and cube sugar	K0.15 per kg	kg	
17-01-29	17-01-29	Other	K0.15 per kg	kg	
22-01-00	22-01-00	Waters, including spa waters and aerated waters; ice and snow	K0.75 per litre	litre	
22-02-00	22-02-00	Lemonade, flavoured spa waters and aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20-07-00	K0.75 per litre	litre	
22-03-10	22-03-10	Opaque beer	K0.25 per litre	litre	
22-03-90	22-03-90	Other	K2.50 per litre	litre	
22-04-10	22-04-10	Not exceeding 25 per cent of proof spirit	K1.50 per litre	litre	
22-04-90	22-04-90	Exceeding 25 per cent of proof spirit	K2.00 per litre	litre	
22-05-10	22-05-10	Sparkling wine	K3.00 per litre	litre	
22-05-21	22-05-21	Not exceeding 25 per cent of proof spirit	K1.50 per litre	litre	
22-05-22	22-05-22	Exceeding 25 per cent of proof spirit	K2.00 per litre	litre	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
	22-06-10	Not exceeding 25 per cent of proof spirit	K1.50 per litre	litre	
	22-06-90	Exceeding 25 per cent of proof spirit	K2.00 per litre	litre	
	22-07-00	Other fermented beverages (for example cider, perry and mead)	K1.50 per litre	litre	
	24-02-10	Cigars, cigarillos and cheroots	K40.00 per kg plus 50%	kg	
	24-02-20	Cigarettes	K40.00 per kg plus 50%	kg	
	24-02-30	Snuff	K1.00 per kg	kg	
	24-02-50	Pipe tobacco	K6.00 per kg	kg	
	27-07-10	Suitable for use as motor spirit (or as consti- tuents thereof)	K3.50 per dekalitre at 20° Celsius	dekalitre	
	27-10-10	Partly refined petroleum, including topped crudes	20%	dekalitre	
	27-10-23	90 octane and over	K3.50 per dekalitre at 20° Celsius	dekalitre	
	27-10-24	Less than 90 octane	K3.00 per dekalitre at 20° Celsius	dekalitre	
	27-10-27	90 octane and over	K3.50 per dekalitre at 20° Celsius	dekalitre	
	27-10-28	Less than 90 octane	K3.00 per dekalitre at 20° Celsius	dekalitre	
	27-10-42	When otherwise imported	K3.00 per dekalitre at 20° Celsius	dekalitre	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
27-10-59	27-10-59	Other (heavy oils for furnaces)	K0.10 per dekalitre at 20° Celsius	dekalitre	
27-10-61	27-10-61	In bulk	10%	dekalitre	
27-10-62	27-10-62	Not in bulk	20%	dekalitre	
32-05-10	32-05-10	Laundry blue	10%	kg	
32-05-90	32-05-90	Other	10%	kg	
32-09-61	32-09-61	Laundry blue	20%	kg	
32-09-69	32-09-69	Other	20%	kg	
38-11-90	38-11-90	Other	20%	kg	
38-14-00	38-14-00	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oil	10%	kg	
39-06-00	39-06-00	Other high polymers, artificial resins, and artificial plastic materials, including alginic acid, its salts and esters: linoxyn	10%	kg	
40-09-90	40-09-90	Other	10%	kg	
40-10-90	40-10-90	Other	10%	kg	
40-11-92	40-11-92	For use on tractors and earthmoving machinery	10%	kg	
51-01-00	51-01-00	Yarn of man-made fibres (continuous), not put up for retail sale	10%	kg	
51-03-00	51-03-00	Yarn of man-made fibres (continuous), put up for retail sale	10%	kg	
56-05-00	56-05-00	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale	10%	kg	
56-06-00	56-06-00	Yarn of man-made fibres (discontinuous or waste), put up for retail sale	10%	kg	
59-17-10	59-17-10	Filter cloth	Free	kg	
70-10-20	70-10-20	Stoppers	10%	kg	
73-12-00	73-12-00	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	10%	kg	
73-13-22	73-13-22	Enamelled, corrugated or not	10%	tonne	
73-13-90	73-13-90	Other	10%	tonne	
73-15-90	73-15-90	Other	10%	tonne	
73-36-11	73-36-11	Stoves	30%	kg	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
	73-36-19	Parts thereof	30%	kg	
	73-40-10	Fittings for electric wiring; fittings for assembling; hangers, stays and similar supports for piping and tubing; wire rope fittings, hoops for casks	10%	kg	
	84-10-90	Other	10%	kg	
	84-11-39	Other	10%	kg	
	84-18-22	For stationary engines	10%	kg	
	84-21-90	Other	10%	kg	
	84-61-00	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves	10%	kg	
	85-03-19	Other	10%	No.	
	85-15-29	Other, including spare parts thereof	10%	kg	
	85-18-90	Other	10%	kg	
	90-24-10	Flow meters	10%	—	
	90-24-90	Other	10%	—	
	90-28-90	Other	10%	—	

PART II

The items, the Heading numbers of which appear in column (A) below, are amended to the extent indicated in column (B).

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
	87-02-90 and 87-02-91	By the deletion of the items and the preamble thereto and the substitution therefor of the following preamble and items: Of a value for duty purposes not exceeding K3,000 each: 87-02-90 New 87-02-91 Second-hand	25% 25%	No. No.	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
87-02-92 and 87-02-93	87-02-92 and 87-02-93	By the deletion of the items and the preamble thereto and the substitution thereof of the following preamble and items: Of a value for duty purposes exceeding K3,000 but not exceeding K4,500 each: 87-02-92 New 87-02-93 Second-hand	50% 50%	No. No.	
87-02-94 and 87-02-95	87-02-94 and 87-02-95	By the deletion of the items and the preamble thereto and the substitution thereof of the following preamble and items: Of a value for duty purposes exceeding K4,500 but not exceeding K6,000 each: 87-02-94 New 87-02-95 Second-hand	75% 75%	No. No.	
87-02-96 and 87-02-97	87-02-96 and 87-02-97	By the deletion of the items and the preamble thereto and the substitution thereof of the following preamble and items: Of a value for duty purposes exceeding K6,000 but not exceeding K7,500 each: 87-02-96 New 87-02-97 Second-hand	100% 100%	No. No.	
87-02-98 and 87-02-99	87-02-98 and 87-02-99	By the deletion of the items and the preamble thereto and the substitution thereof of the following preamble and items: Of a value for duty purposes exceeding K7,500 each: 87-02-98 New 87-02-99 Second-hand	150% 150%	No. No.	
100-07-00	100-07-00	By the deletion in column (2) of "fabrics"			

APPENDIX II
(Section 5)

AMENDMENTS TO THE SECOND SCHEDULE

Each item, the Heading number of which appears in column (A) below, is deleted and such respective item, if any, as is set out in column (B) below is substituted therefor.

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
I	I	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	K16.50 per thousand K21.50 per thousand K33.50 per thousand	1,000 1,000 1,000	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
3	3	Manufactured tobacco: (a) Pipe tobacco (b) Tobacco contained in cigars, cheroots and cigarillos	K4.00 per kg K4.00 per kg	kg kg	
4	4	Beer made from malt: (a) Ale, beer and stout (b) Opaque	K10.32 per dekalitre K0.60 per dekalitre	dekalitre dekalitre	
5	5	Potable spirits: (a) Brandy (b) Gin (c) Whisky (d) Vodka (e) Rum (f) Other	K8.00 per proof litre K8.00 per proof litre K8.00 per proof litre K8.00 per proof litre K8.00 per proof litre K6.40 per proof litre	Proof litre Proof litre Proof litre Proof litre Proof litre Proof litre	
7 (a)	7 (a)	Waters, including spa waters and aerated water; lemonade, flavoured aerated waters, and other non-alcoholic beverages	K4.48 per dekalitre	dekalitre	
8	8	Petroleum oils, motor spirit (including gasoline and petrol but excluding aviation spirit): A. Petrol: (1) 90 octane and over (2) Less than 90 octane B. Gas oil (diesel oil) C. Liquefield petroleum gas D. Illuminating kerosene (paraffin)	K2.70 per dekalitre K2.60 per dekalitre K2.20 per dekalitre K0.15 per kg K0.05 per litre	dekalitre dekalitre dekalitre kg litre	
9	9	Refined Sugar	K100.00 per tonne	tonne	

