

[No. 1 of 1985

GOVERNMENT OF ZAMBIA

ACT

No. 1 of 1985

Date of Assent: 2nd April, 1985

An Act to amend the Customs and Excise Act

[12th April, 1985

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 1985, 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, 1985.

2. The customs tariff set out in the First Schedule to the principal Act is amended by the deletion of each item, the heading number of which appears in Column A of the table contained in Appendix I hereto, and the substitution therefor of the respective item, if any, set out in Column B of the same table.

Amendment of First Schedule

3. The excise tariff set out in the Second Schedule to the principal Act is amended by the deletion of each item, the heading number of which appears in Column A of the table contained in Appendix II hereto, and the substitution therefor of the respective item, if any, set out in Column B of the same table.

Amendment of Second Schedule

4. The surtax tariff set out in the Fourth Schedule to the principal Act is amended to the extent indicated in Appendix III hereto.

Amendment of Fourth Schedule

APPENDIX I

(Section 2)

AMENDMENTS TO THE FIRST SCHEDULE

Each item, the heading number of which appears in Column A below, is deleted and the respective item, if any, 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)
01.05.10	01.05.10	Day old chicks	Free	No.	
24.02.10	24.02.10	Cigars, cigarillos and cheroots	K55.00 per kg plus 100%	kg	
24.02.20	24.02.20	Cigarettes	K55.00 per kg plus 100%	kg	
25.01.30	25.01.30	Pure sodium chloride	Free	kg	
27.07.10	27.07.10	Suitable for use as motor spirit (or as constituents thereof)	K5.50 per deka- litre at 20° Celsius	dekalitre	
27.10.23	27.10.23	90 octane and over	K5.50 per deka- litre at 20° Celsius	dekalitre	
27.10.24	27.10.24	Less than 90 octane	K4.50 per deka- litre at 20° Celsius	dekalitre	
27.10.27	27.10.27	90 octane and over	K5.50 per deka- litre at 20° Celsius	dekalitre	
27.10.28	27.10.28	Less than 90 octane	K4.50 per deka- litre at 20° Celsius	dekalitre	
27.10.41	27.10.41	When imported through a pipeline	K4.50 per deka- litre 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)
27.10.42	27.10.42	When otherwise imported	K5.50 per deka- litre at 20° Celsius	dekalitre
27.10.61	27.10.61	In bulk	15%	dekalitre
27.10.62	27.10.62	Not in bulk	30%	dekalitre
27.10.63	27.10.63	Lubricating grease	15%	kg
28.01.12	28.01.12	Liquid chlorine	Free	kg
28.38.16	28.38.16	Alum	Free	kg
28.40.13	28.40.13	Calcium	Free	kg
38.11.10	38.11.10	Disinfectants in bulk	Free	kg
38.11.20	38.11.20	Insecticides excluding aerosols	Free	kg
38.11.50	38.11.50	Rat poisons	Free	kg
82.05.10	82.05.10	Diamond bits and crowns for drilling	30%	kg
82.05.90	82.05.90	Other	30%	kg
84.23.90	84.23.90	Parts and accessories	30%	kg
84.63.90	84.63.90	Other	30%	kg
100.03.00	100.03.00			
100.10.00	100.10.00			

APPENDIX II
(Section 3)

AMENDMENTS TO THE SECOND SCHEDULE

Each item, the heading number of which appears in Column A below, is deleted and the respective item 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)
1	1	Cigarettes: (a) weighing not more than 0.95 kg per thousand	K24.45 per thou- sand	1 000	
		(b) weighing more than 1.04 kg per thousand	K32.95 per thou- sand	1 000	
		(c) weighing more than 1.04 kg per thousand	K50.55 per thou- sand	1 000	
3(a)	3(a)	(a) Ale, beer and stout	K14.05 per deka- litre	dekalitre	
7A	7A	Petrol: (1) 90 octane and over	K4.20 per deka- litre at 20° Celsius	dekalitre	
		(2) Less than 90 octane	K3.80 per deka- litre at 20° Celsius	dekalitre	
7B	7B	Gas oil (diesel oil)	K3.20 per deka- litre at 20° Celsius	dekalitre	
7D	7D	Illuminating kerosene (paraffin)	K0.10 per litre	litre	

APPENDIX III
(Section 4)

AMENDMENTS TO THE FOURTH SCHEDULE

Item (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
	By the deletion of the item and the substitution therefor of the following item: 1 Opaque beer	K0.60 per dekalitre	dekalitre	

