

GOVERNMENT OF ZAMBIA

**ACT**

No. 25 of 1989

Date of Assent: 26th December, 1989

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

[29th December, 1989

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 1989, and shall be read as one with the Customs and Excise Act, in this Act referred to as the principal Act.

Short Title  
and commen-  
cement  
Cap. 662

(2) This Act shall be deemed to have come into operation on 18th November, 1989.

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

Amendment  
of First  
Schedule

- (a) by the insertion of the item set out in column B of the table contained in the Appendix to this Act;
- (b) by the deletion of each item the Heading number of which appears in column (A) of the table contained in the Appendix to this Act, and the substitution therefor of the respective item set out in column B.

APPENDIX  
(Section 2)

## AMENDMENTS TO THE FIRST SCHEDULE

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
	05.15.20	Animal semen	10%	kg	
	05.15.30	Animal embryos	10%	kg	
07.01.11	07.01.11	Seed potatoes	10%	kg	
84.18.99	84.18.99	Other	10%	No.	
84.24.20	84.24.20	Seeders, planters and transplan- tars; fertiliser distributors and manure spreaders	10%	No.	
84.25.20	84.25.20	Combine harvester-threshers	10%	No.	
84.25.30	84.25.30	Other harvesting or threshing machinery; mowers, other than lawn mowers; straw or fodder presses	10%	No.	
84.25.40	84.25.40	Winnowing and similar cleaning machines for seed, grain, or leguminous vegetables and egg-grading and other grading machines for agricultural produce	10%	No.	
84.26.10	84.26.10	Churns	10%	No.	
84.26.90	84.26.90	Other	10%	No.	
84.28.10	84.28.10	Incubators	10%	No.	
84.28.90	84.28.90	Other	10%	kg	
87.02.10	87.02.10	Passenger motor cars, other than public service type vehicles designed for the transport of passengers	A rate per cen- tum calcu- lated by multi- plying the figure re- present- ing the value for duty pur- poses ex- pressed in kwacha by 0.0002 pro- vided that		

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
100.11.00	100.11.00	Goods (excluding alcoholic beverages, cigars, cigarettes and manufactured tobacco, merchandise for sale or industrial or commercial use) not exceeding three thousand kwacha in value, imported by a traveller for his own use or for the use of his family, in his accompanied baggage or on his person, provided that the goods may, at the discretion of the traveller be entered under their appropriate headings in this tariff and provided that all dutiable goods shall then be so entered	the minimum duty shall be 20%	No.	
100.12.00	100.12.00	Goods (excluding alcoholic beverages, cigars, cigarettes and manufactured tobacco, merchandise for sale or industrial or commercial use) imported by parcel, post of air-freight in a single consignment whose value for duty purposes does not exceed three thousand kwacha and provided that the goods may, at the discretion of the importer be entered under their appropriate heading in this tariff and all dutiable goods shall then be so entered. This heading does not apply to any goods imported by the same person in multiple consignments, irrespective of the source of supply, within any period of ninety days	30%	—	
00.13.00			30%	—	

