

GOVERNMENT OF ZAMBIA

ACT

No. 17 of 1993

Date of Assent: 26th April, 1993

An Act to amend the Customs and Excise Act

[30th April, 1993

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 1993, and shall be read as one with the Customs and Excise Act, in this Act referred to as the principal Act.

Title and
commence-
ment
Cap. 662

(2) This Act shall be deemed to have come into operation on 30th January, 1993.

2. Section *thirty-three* of the principal Act is amended in subsection (3):

Amendment
of section 33

(a) by the insertion after the word "Gazette" of the following:
"or in any of the daily newspapers with a national circulation."

(b) by the deletion of paragraph (c) and by the substitution therefor of the following:

"(c) warehouse rent, storage charges, clearing charges, handling charges and any other charges due to any carrier or clearing agent; and portorage charges;"

3. Section *sixty-two* of the principal Act is amended by the deletion of subsection (1) and by the substitution of the following subsection:

Amendment
of section 62

"(1) Goods of a particular kind entered for warehousing or re-warehousing on any particular bill of entry—

(a) on which the duty due does not exceed fifty thousand kwacha and which have been warehoused for a period of one year from the date on which they were placed in the warehouse; or

(b) on which the duty due exceeds fifty thousand kwacha and which have been warehoused for a period of two years from the date on which they were placed in the warehouse;

shall immediately after such period of one year or two years, as the case may be, be entered for exportation in bond and duly exported or entered for consumption and delivered from the warehouse."

- Amendment of section 162
4. Section *one hundred and sixty-two* of the principal Act is amended by the deletion of subsection (10) and the substitution therefor of the following subsection:
- " (10) (a) If proceedings are not instituted in terms of subsection (9) , any articles declared to be forfeited shall without compensation vest in the Government and may by direction of the Controller be sold or destroyed or appropriated to the Government.
- (b) If the articles are sold under paragraph (a), the Controller may make such payments out of the proceeds of the sale as he deems fit in respect of expenses incurred in the sale, including carriage charges due to any carrier or warehouse rent, storage charges, portorage charges and any clearing, handling, storage and other charges due to any clearing agent.
- (c) If the amount fixed in terms of paragraph (c) of subsection (6) is not paid on demand, the Controller may recover such amount by civil action in a court of competent jurisdiction".
- Amendment of section 194
5. Section *one hundred and ninety-four* of the principal Act is amended—
- (a) in subsection (1) by the deletion of "one hundred kwacha" and the substitution therefor of "two hundred and fifty kwacha";
- (b) in subsection (2) by the deletion of "two hundred kwacha" and the substitution therefor of "five hundred kwacha".
- Amendment of section 195
6. Section *one hundred and ninety-five* of the principal Act is amended in subsection (3) by the deletion of paragraph (d) and the substitution therefor of the following paragraph:
- "(d) carriage, clearing, handling, storage and other charges due to any carrier or clearing agent have been paid".
- Amendment of First Schedule
7. (1) The First Schedule to the principal Act, the Customs Tariff, is amended—
- (a) by the deletion in the "Duty Rate" column wherever it appears of the figure 15% and the substitution therefor of "20%";
- (b) by the deletion in the "Duty Rate" column of the figures "50%" and "100%" wherever they appear and the substitution therefor of "40%"; and
- (c) to the extent indicated in Appendix I hereto.
- Repeal and replacement of Second Schedule
8. The principal Act is amended by the repeal of the Second Schedule, the Excise Tariff, and the substitution therefor of the Second Schedule set out in Appendix II hereto.

APPENDIX I
(Section 8)

AMENDMENTS TO THE FIRST SCHEDULE

1. Rule 5 of the General Rules for Interpretation is amended:
 - (a) in paragraph (a), final sentence, by the deletion of the first word "The" and the substitution therefor of the word "This"; and
 - (b) in paragraph (b) by the deletion of the words "does not apply" and the substitution therefor of the words "is not binding".
2. Rule 6 of the General Rules for Interpretation is amended by the deletion in the final sentence of the words "the Rule" and the substitution therefor of the words "this Rule".
3. Chapter 2 is amended:
 - (a) by the deletion of Heading No. "201.20.11" and the substitution therefor of "0201.20.11";
 - (b) by the deletion of Heading No. "02.04.00" and the substitution therefor of "0204.23.00"; and
 - (c) by the insertion in the "Duty Rate" and "Statistical Unit" columns opposite to Heading No. "0207.39.00" of the figures and letters "40%" and "kg" respectively.
4. Chapter 3 is amended:
 - (a) by the insertion after Note No. 1 (c) of the following new Note:

"2. In this Chapter, the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder";
 - (b) by the deletion of the wording in the column "Description of Goods" opposite to Heading No. 03.05 and the substitution therefor of the following:

"Fish; dried, salted or in brine; smoked fish; whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption";
 - (c) by the deletion of the wording in the column headed "Description of Goods" opposite to Heading No. 0305.10.00 and the substitution therefor of the following:

"Flours, meals and pellets of fish, fit for human consumption."
 - (d) by the deletion of the wording in the column headed "Description of Goods" against Heading No. 03.06 and the substitution therefor of the following:

"Crustaceans, whether in shell or not, live; fresh, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption".
 - (e) by the deletion of the wording against Heading No. 0306.19.00 and the substitution therefor of the following wording:

"Other, including flours, meals and pellets of crustaceans, fit for human consumption"; and

(f) by the deletion of the wording in column headed "Description of Goods" against Heading No. 0306.29.00 and the substitution therefor of the following:

"Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption";

5. Chapter 4 is amended by:

(a) the insertion after Note 2 (c) of the following new Note:

"3. This Chapter does not cover:

(a) products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose, calculated on the dry matter (Heading No. 17.02); or

(b) albumins including concentrates of two or more whey proteins, containing by weight more than 80% whey protein, calculated on the dry matter (Heading No. 35.02) or globulins (Heading No. 35.04);

(b) by the insertion after Note 3 (b) of the following new subheading Note:

"1. For the purpose of subheading No. 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all parts of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents";

(c) by the deletion of the wording in column headed "Description of Goods" against Heading No. 0404.10.00 and the substitution therefor of the following:

"whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter."; and

(d) by the deletion of the wording in column headed "Description of Goods" against Heading No. 0406.10.00 and the substitution therefor of the following:

"Fresh (unripened or uncured) cheese, including whey cheese and curd".

6. Chapter 7 is amended by the deletion of Note 3 (c) and the substitution therefor of the following:

"(c) flour, meal, flakes, granules and pellets of potatoes (Heading No. 11.05)".

7. Chapter 9 is amended by the deletion of Heading No. "0907.00.00" opposite the "Description of Goods" "Vanilla" and the substitution therefor of Heading No. "0905.00.00".

8. Chapter 15 is amended:

(a) by the deletion in the column headed "Description of Goods" against Heading No. 1502.00.00 of the word "rendred" and the substitution therefor of the word "rendered"; and

(b) by the deletion in the column headed "Description of Goods" in the unassigned Heading after Heading No. 15.12 of the word "aflower" and the substitution therefor of the word "safflower".

9. Chapter 16 is amended by the deletion in the column headed "Description of Goods" below Heading No. 1602.39.00 of the words "double dash".

10. Chapter 17 is amended by the deletion in the column headed "Description of Goods" opposite Heading No. 1701.91.00 of "mtter" and the substitution therefor of the word "matter".

11. Chapter 18 is amended:

(a) by the deletion of Heading No. "8102.00.00" and the substitution therefor of Heading No. "1802.00.00"; and

(b) by the deletion in the column headed "Description of Goods" opposite Heading No. 18.03 of the word "baste" and by the substitution therefor of the word "paste".

12. Chapter 19 is amended by the deletion of the second and third references of Heading Nos "1902.20.00" and the substitution therefor of Heading No. "1902.30.00" and "1902.40.00" respectively.

13. Chapter 20 is amended by the deletion of Heading No. "2030.20.00" and the substitution therefor of Heading No. "2003.20.00".

14. Chapter 22 is amended by the deletion of Heading No. 2203.00.00 and the wording in the "Description of Goods" column, and the substitution therefor of the following item:

"22.03—Beer made from malt

2203.00.10—Opaque Beer 30% litre

2203.00.90—Other, including ale, lager and stout 30% litre

15. Chapter 25 is amended by the insertion below Heading No. "2526.10.00 of the following item:

"2526.20.00—Crushed or powdered 20% kg".

16. Chapter 26 is amended by the deletion of Heading No. "26.02" and the substitution therefor of Heading No. "2602.00.00".

17. Chapter 27 is amended by the deletion of Heading No. "2700.00.00" and the substitution therefor of Heading No. "2705.00.00".

18. Chapter 29 is amended by the insertion below Heading No. "2923.20.20" of the following Headings:

"2923.90.10 —In bulk 20% kg

2923.90.20 —Not in bulk 30% kg"

19. Chapter 31 is amended by the deletion of Heading No. "31.10" and the substitution therefor of Heading No. "31.01".

20. Chapter 32 is amended by the insertion after Heading No. 3210.00.00 of the following item:

"3211.00.00 Prepared driers 20% kg"

21. Chapter 33 is amended by the deletion of Heading No. "3404.20.00" and the substitution therefor of Heading No. "3304.20.00".

22. Chapter 38 is amended by the deletion of the second reference to Heading No. "3823.30.00" and the substitution therefor of Heading No. "3823.40.00".

23. Chapter 39 is amended by:

- (a) the deletion of Heading No. "3003.90.90" and the substitution therefor of "3903.90.90";
- (b) the deletion of Heading No. "33904.10.90" and the substitution therefor of "3904.10.90";
- (c) the deletion of Heading No. "3304.21.11" and the substitution therefor of "3904.21.11";
- (d) the deletion of Heading No. "3304.21.21" and the substitution therefor of "3904.21.21";
- (e) the deletion of Heading No. "3905.30.90" and the substitution therefor of "3905.20.90";
- (f) the deletion of Heading No. "3009.30.30" and the substitution therefor of "3909.30.30";
- (g) the deletion of Heading No. "3912.11.10" and the substitution therefor of "3912.11.00";

24. Chapter 40 is amended:

- (a) by the deletion in the Heading No. "4010.10.10" in the "Duty Rate" column of the figure "14%" and the substitution therefor of "20%";
- (b) by the deletion of the wording in the "Description of Goods" column opposite to Heading No. 40.12 and the substitution therefor of the following:
"Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber".
- (c) by the deletion in the "Description of Goods" column opposite to Heading No. 40.14 of the word "ather" and the substitution therefor of "other"; and
- (d) by the deletion in the "Description of Goods" column opposite to Heading No. 4014.10.00 of the word "sheat" and the substitution therefor of the word "sheath".

25. Chapter 44 is amended in the "Description of Goods" column opposite to Heading No. 4414.00.00 by the deletion of the word "potographs" and the substitution therefor of the word "photographs".

26. Chapter 48 is amended:

- (a) by the deletion of the wording in the "Description of Goods" column opposite to Heading No. 4803.00.00 and the substitution therefor of the following:
"Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state"; and
- (b) by the deletion in the first line in the "Description of Goods" column opposite to Heading No. 48.11 of the figures "48.89" and the substitution therefor of "48.09".

27. Chapter 51 is amended by the deletion of both Heading Nos 5111.11.00 and the substitution therefor of 5111.11.10 and 5111.11.90, respectively.

28. Chapter 54 is amended by the deletion of the first reference to Heading 5402.69.00 and the substitution therefor of 5402.62.00 .

29. Chapter 70 is amended:

(a) by the deletion of Heading No. "001.00.00" and the substitution therefor of "7001.00.00"; and

(b) by the deletion in the "Duty Rate" column opposite to Heading No. "7010.10:00" of the figure "5%" and the substitution therefor of "20%".

30. Chapter 72 is amended by the deletion of the second reference to Heading No. "7217.32.00" and the substitution therefor of "7217.33.00".

31. Chapter 73 is amended by the deletion of Heading No. "7304.50.00" and the substitution therefor of "7304.59.00".

32. Chapter 74 is amended by the deletion in the "Duty Rate" column of the figures "5%" opposite to Heading No. 7410.11.00 and 7410.12.00 and the substitution therefor of "20%" in each case.

33. Chapter 76 is amended:

(a) by the deletion of the wording in the "Description of Goods" column opposite to Heading No. 76.05 and the substitution therefor of the following:

"Aluminium structures (excluding prefabricated buildings of Heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures"; and

(b) by the insertion at the end thereof of the following:

"Chapter 77" (Reserved for possible future use in the Harmonised System)"

34. Chapter 81 is amended:

(a) by the deletion of Heading No. "1.01" and the substitution therefor of "81.01";

(b) by the deletion of Heading No. "88101.10.00" and the substitution therefor of "8101.10.00"; and

(c) by the deletion of Heading No. "109.10.00" and the substitution therefor of Heading No. "8109.10.00".

35. Chapter 83 is amended by the deletion of Heading No. "8203.30.00" and the substitution therefor of Heading No. "8302.30.00".

36. Chapter 84 is amended:

(a) by the deletion of Heading No. "8435.10.10" and the substitution therefor of Heading No. "8435.10.00";

(b) by the deletion in the "Duty Rate" column opposite to Heading No. "8450.19.00" of the figure "20%" and the substitution therefor of "40%";

(c) by the deletion of Heading No. "8469.10.00" and the substitution therefor of Heading No. "8469.10.10";

(d) by the deletion in the "Duty Rate" column opposite to Heading Nos "8471.10.00, 8471.20.00, 8471.91.00, 8471.92.00, 8471.93.00 and 8471.99.00" of the figure "30%" and the substitution therefor of "20%"; and

(e) by the deletion of Heading No. "8479.81.10" and the substitution therefor of Heading No. "8479.81.00".

37. Chapter 85 is amended:

(a) by the deletion of Heading Nos "8580.80.00" and "8580.90.00" and the substitution therefor of Heading Nos "8508.80.00" and "8508.90.00" respectively;

(b) by the deletion of Heading No. "85191.0.00" and the substitution therefor of Heading No. "8511.90.00";

(c) by the deletion of Heading No. "8541.29.00" and the substitution therefor of Heading No. "8541.19.00".

38. Chapter 87 is amended:

(a) by the deletion of each "asterisk" appearing in the "Duty Rate" column and the substitution therefor of "40%"; and

(b) by the deletion of each footnote consisting of an "asterisk" and formula for computing the rate of duty.

39. Chapter 90 is amended:

(a) by the deletion of Heading No. "0.02" and the substitution therefor of Heading No. "90.02"; and

(b) by the deletion of Heading No. "0.05" and the substitution therefor of Heading No. "90.05".

40. Chapter 91 is amended:

(a) by the deletion of the entire Headings "9103.10.00" and "9103.90.00" and the substitution therefor of the following:

	-Battery or accumulator powered:	
"9103.10.10"	--Braille	Free No.
"9103.10.90"	--Other	40% No.
	-Other:	
"9103.90.10"	--Braille	Free No.
"9103.90.90"	--Other	40% No.

(b) by the deletion of the entire Headings "9105.11.00", "9105.19.00", "9105.21.00", "9105.29.00", "9105.91.00" and "9105.99.00" and the substitution therefor of the following:

	-Alarm clocks:	
	--Battery, accumulator or mains powered:	
"9105.11.10"	--Braille	Free No.
"9105.11.90"	--Other	40% No.
	--Other:	
9105.19.10	---Braille	Free No.
9105.19.90	---Other	40% No.
	-Wall clocks:	
	--Battery, accumulator or mains powered:	

9105.21.10	---Braille	Free No.
9105.21.90	---Other	40% No.
	--Other:	
9105.29.10	-Braille	Free No.
9105.29.90	-Other	40% No.
	-Other:	
	--Battery, accumulator or mains powered:	
9105.91.10	---Braille	Free No.
9105.91.90	---Other	40% No.
	--Other:	
9105.99.10	---Braille	Free No.
9105.99.90	---Other	40% No."

and

(c) by the deletion of the entire Headings "9114.10.00", "9114.20.00", "9114.30.00", "9114.40.00", and "9114.90.00" and the substitution therefor of the following:

"9114.10.00	-Springs, including hair-springs	40% kg.
9114.20.00	-Jewels	40% kg.
	-Dials	
9114.30.10	-Braille	Free kg.
9114.30.90	-Other	40% kg.
9114.40.00	-Plates and bridges	40% kg.
9114.90.00	-Other	40% kg.

41. Chapter 93 is amended by the deletion of Heading No. "9303.00.00" and the substitution therefor of Heading No. "9303.90.90".

42. Chapter 94 is amended by the deletion of Heading No. "9506.00.00" and the substitution therefor of Heading No. "9406.00.00".

43. Chapter 97 is amended at the end thereof by the insertion of the following:
"Chapter 98 (Reserved for special uses by Contracting Parties)".

44. Chapter 99 is amended:

(a) by the deletion of the wording in the column headed "Description of Goods" opposite to Heading No. 9903.00.00 and the substitution therefor of the following wording:

"Goods (excluding alcoholic beverages, cigars, cigarettes and manufactured tobacco, merchandise for sale or industrial or commercial use) 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".

(b) by the deletion of the wording in the column headed "Description of Goods" opposite to Heading No. 9904.00.00 and the substitution therefor of the following wording:

"Goods (excluding alcoholic beverages, cigars, cigarettes and manufactured tobacco, merchandise for sale or industrial or commercial use) imported in a single consignment and provided that the goods may, at the discretion of the importer, be entered under their appropriate headings in this tariff and provided that all dutiable goods shall then be so entered".

APPENDIX II
(Section 9)

SECOND SCHEDULE
(Section 76 and 76A)

EXCISE TARIFF

Heading No. (1)	Description of Goods (2)	Harmonised Commodity Description and coding system (3)	Rate of Duty (4)	Statistical Unit of quantity (5)
1.	Cane or beet sugar and chemically pure sucrose, in solid form	17.01	10%	kg
2.	(1) Waters, including natural or artificial waters, aerated, not containing added sugar or other sweetening matter nor flavoured	Ex. 22.01	25%	dekalitre
	(2) Waters, including mineral waters, aerated, containing added sugar or other sweetening matter or flavoured, and other aerated non-alcoholic beverages	Ex. 22.02	25%	dekalitre
3.	Beer made from malt: (a) opaque beer (b) other, including ale, lager and stout	2203.00.10 2203.00.90	35% 100%	dekalitre dekalitre
4.	(1) Wine of fresh grapes, including fortified wines, grape must other than that of Heading No. 20.09 (2) Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances (3) Other fermented beverages (for example, cider, perry, mead)	22.04 22.05 2206.00.00	100% 100% 100%	litre litre litre
5.	(1) Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher (2) Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	2207.10.00 Ex. 22.08	100% 100%	litre litre
6.	(1) Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes (2) Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	24.02 24.03	100% 100%	kg kg

Heading No. (1)	Description of Goods (2)	Harmonised Commodity Description and coding system (3)	Rate of Duty (4)	Statistical Unit of quantity (5)
7.	(1) Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:			
	(a) petroleum spirit (motor spirit)	2710.00.19	30%	dekalitre
	(b) kerosene (paraffin):			
	(i) for domestic use	Ex. 2710.00.40	15%	litre
	(ii) for industrial use	Ex. 2710.00.40	30%	litre
	(c) low-sulphur gas-oils	Ex. 2710.00.50	20%	dekalitre
	(d) automotive gas-oils (diesel)	2710.00.60	28%	dekalitre
	(e) other fuel oils	2710.00.70	30%	tonne
	(f) lubricating oils	2710.00.89	10%	kg
	(2) Petroleum gases and other gaseous hydro-carbons	Ex. 27.11	30%	tonne
8.	Tyres and tubes:			
	(a) pneumatic tyres of rubber	40.11		
		Ex. 40.12	10%	kg
	(b) retreaded pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber	Ex. 40.12	10%	kg
	(c) inner tubes of rubber	40.13	10%	kg
9.	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02 and other than ambulances, prison vans and hearses); including station wagons and racing cars:			
	(a) of a cylinder capacity not exceeding 1500 c.c.	Ex. 8703.10.00 8703.21.90 8703.22.90 8703.31.90 Ex. 8703.90.90	10%	No.

Heading No (1)	Description of Goods (2)	Harmonised Commodity Description and coding system (3)	Rate of Duty (4)	Statistical Unit of quantity (5)
	(b) of a cylinder capacity exceeding 1500 c.c.	Ex. 8703.10.00 8703.23.90 8703.24.90 8703.32.90 8703.33.90 Ex. 8703.90.90	20%	No.
10.	Goods for the exclusive use of the Government of Zambia or any other country or an international organisation with a diplomatic mission in Zambia, subject to the condition that a certificate under the hand of an officer authorised in that behalf by the Government or the diplomatic mission, as the case may be, is furnished to the proper officer, certifying that the goods are for the exclusive use of the Government or the diplomatic mission		Free	