

GOVERNMENT OF ZAMBIA

ACT

No. 15 of 1994

Date of Assent: 11th May, 1994

An Act to amend the Customs and Excise Act

[3rd June, 1994

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 1994, and shall be read as one with the Customs and Excise Act, in this Act referred to as the principal Act.

Short title
and
commence-
ment
Cap. 662

(2) This Act shall be deemed to have come into operation on the 29th of January, 1994.

2. The principal Act is amended by the insertion immediately after section *forty-one* of the following new section:

Insertion of
section 41A

41A. (1) Any person importing into, or exporting from, Zambia currency notes, in any currency, exceeding in value the equivalent of five thousand United States Dollars shall make a declaration in the prescribed form.

Declaration
of currency
notes

(2) Where an officer has reason to believe that a person has made a false declaration under subsection (1), or refuse to make the declaration, the officer may search the person, or that person's baggage or package.

(3) Where, after the search referred to in subsection (2), an officer finds currency notes in excess of the amount specified in subsection (1), the officer shall seize the currency notes in excess of that amount and that amount so seized shall be forfeited to the State.

(4) A registered commercial bank, a bureau de change or any other financial institution licensed under any law relating to the registration of banks and financial institutions is exempt from the provisions of this section.

(5) Any person aggrieved by the seizure and forfeiture of his currency notes may appeal to the Controller against the seizure and forfeiture within thirty days from the date of seizure.

Insertion of
section 74A

3. The principal Act is amended by the insertion immediately after section *seventy-four* of the following new section:

Counter-
vailing
duties

74A. (1) In addition to any other duty payable under this Act and subject to sections *seventy-five* and *seventy-nine* there shall be charged, levied, collected and paid in respect of goods imported into Zambia which are of a class or kind specified by the Minister, in a statutory instrument, countervailing duty calculated in accordance with this section.

(2) The amount of countervailing duty payable under this section in respect of any goods shall be an amount equal to the amount of any export compensation, incentive, subsidy or other payment paid or payable to an exporter, manufacturer or supplier in respect of the export of the goods specified under subsection (1).

Repeal and
replacement
of section 75

4. The principal Act is amended by the deletion of section *seventy-five* and the substitution therefor of the following section:

No
dumping
duty or
counter-
vailing
duty on
goods
imported
under
rebate

75. A dumping duty or countervailing duty imposed under the provisions of section *seventy-four* or *seventy-four A* shall not apply to goods admitted into Zambia under rebate of the ordinary duty in terms of subsection (1) of section *eighty-nine*.

Repeal and
replacement
of section
171

5. The principal Act is amended by the deletion of section *one hundred and seventy-one* and the substitution therefor of the following section:

Interest to be
charged for
late
payments

171. (1) When any amount of duty, surtax or penalty remains unpaid after the day on which it became payable under the Act, it shall be subject to the payment of interest chargeable at the prevailing discount rate published by the Bank of Zambia plus two per centum per annum.

(2) Subject to such conditions as he may consider necessary, including the payment of interest at the prevailing discount rate published by the Bank of Zambia plus two per

centum per annum, the Controller may permit any fine imposed by him under this Act, or any duty found, after the goods have been released from customs control, to be payable under this Act or any law relating to customs and excise, to be paid by instalments of such amounts and at such time as he may fix.

(3) The Controller may remit the whole or part of any interest payable under subsection (1) or (2).

6. The principal Act is amended in subsection (2) of section *one hundred and eighty-two A* by—

Amendment
of section
182A

(a) the deletion at the end of subparagraph (d) of the colon and the substitution therefor of a full stop; and

(b) the deletion of the proviso at the end of the subsection.

7. The First Schedule to the principal Act, the Customs Tariff, is amended to the extent indicated in Appendix I to this Act.

Amendment
of First
Schedule

8. The principal Act is amended in the Second Schedule, the Excise Tariff, by the deletion of item 7 (1) (h).

Amendment
of Second
Schedule

APPENDIX I (Section 5)

AMENDMENTS TO THE FIRST SCHEDULE

1. Chapter 15 is amended by the deletion in the "Duty Rate" column opposite to Heading Nos 1507.10.00, 1508.10.00, 1509.10.00, 1511.10.00, 1512.11.00, 1512.21.00, 1513.11.00, 1513.21.00, 1514.10.00, 1515.11.00 and 1515.21.00 of the figure "30%" and the substitution therefor of "20%".

2. Chapter 27 is amended by the deletion in the "Duty Rate" column opposite to Heading No. 2710.00.89 of the figure "40%" and the substitution therefor of "20%".

3. Chapter 52 is amended by the deletion in the "Duty Rate" column opposite to Heading No. 5201.00.00 of the figure of "40%" and the substitution therefor of "20%".

4. Chapter 72 is amended by the deletion in the "Duty Rate" column opposite to Heading Nos 7217.12.00, 7217.22.00 and 7217.32.00 of the figure "40%" and the substitution therefor of "20%".

5. Chapter 73 is amended by the deletion in the "Duty Rate" column opposite to Heading Nos 7310.10.90, 7310.21.90, 7314.41.30, 7314.41.90, 7314.49.30 and 7316.00.00 of the figure "40%" and the substitution therefor of "30%".

6. Chapter 74 is amended by the deletion in the "Duty Rate" column opposite to heading Nos 7418.10.00, 7418.20.00 and 7419.99.00 of the figure "40%" and the substitution therefor of "30%".

7. Chapter 76 is amended by the deletion in the "Duty Rate" column opposite to Heading Nos 7608.20.90, 7612.10.00, 7612.90.90, 7615.10.00 and 7615.20.10 of the figure "40%" and the substitution therefor of "30%".

8. Chapter 79 is amended by the deletion in the "Duty Rate" column opposite to Heading No. 7906.00.00 of the figure "25%" and the substitution therefor of "20%".

9. Chapter 84 is amended by the deletion in the "Duty Rate" column opposite to Heading No. 8473.30.00 of the figure "30%" and the substitution therefor of "20%".

10. Chapter 85 is amended by the deletion in the "Duty Rate" column opposite to Heading No. 8541.40.00 of the figure of "30%" and the substitution therefor of "20%".
