

GOVERNMENT OF ZAMBIA

ACT

No. 1 of 2003

Date of Assent: 26th March, 2003

An Act to amend the Customs and Excise Act

[27th March, 2003

ENACTED by the Parliament of Zambia

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 2003 and shall be read as one with the Customs and Excise Act, in this Act referred to as the principal Act.

Short title and commencement

(2) This Act shall be deemed to have come into operation on 1st February, 2003.

Cap. 322

2. Section *nine* of the principal Act is amended—

Amendment of section 9

(a) in paragraph (i) of the proviso to subsection (1) by the insertion of the words “of higher rank” between the words “officer” and “who may”; and

(b) in paragraph (a) of subsection (2) by the insertion of the word “detain” immediately after the word “mark”.

3. Section *thirty-one* of the principal Act is amended—

Amendment of section 31

(a) in subsection (1) by the deletion of paragraph (b) and the substitution thereof of the following:

(b) in the case of aircraft, and where goods are imported by aircraft, at the time when the aircraft makes its first landing in Zambia;

(b) by the insertion immediately after subsection (1) of the following new subsection (2):

(2) The time of importation of any goods imported into Zambia by post shall be deemed to be the time when the goods arrive at the post office where duty is assessed.

*Copies of this Act can be obtained from the Government Printer,
P.O. Box 30136, 10101 Lusaka. Price K2000. each*

Amendment of section 34

4. Section *thirty-four* of the principal Act is amended by the deletion of paragraph (d) and the substitution therefor of the following paragraph:

(d) Unless the goods are entered to be warehoused or removed in bond, pay all duties thereon at presentation of an entry to the Customs Division:

Provided that where electronic registration on the Customs Computer System exists, presentation shall be within five days from the date of such registration.

Amendment of section 37

5. Section *thirty-seven* of the principal Act is amended by the deletion of paragraph (e) and the substitution therefor of the following paragraph:

(e) the registration number is assigned electronically by the Customs Computer System, on the entry duly signed by a declarant or importer, where such facilities exist.

Amendment of section 62

6. Section *sixty-two* of the principal Act is amended, in subsection (1) by the deletion of the words "two years" after the word "within" and the substitution therefor of the words "one year".

Repeal and replacement of section 73

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

Determination of origin of manufactured goods

73. (1) For the purposes of this Act, the country of origin of any manufactured goods shall be deemed to be—

- (a) the country in which the goods are wholly produced; or
- (b) the country in which the value added to the goods as a result of the process of production accounts for at least fifty per centum of the ex-factory cost.

(2) For the purposes of paragraph (a) of subsection (1), the following shall be considered to be wholly produced in a country:

- (a) mineral products extracted from the ground or sea-bed of a country;
- (b) vegetable products harvested within a country;
- (c) live animals reared within a country;
- (d) products obtained from live animals within a country;
- (e) products obtained by hunting or fishing conducted within a country;
- (f) products obtained from the sea, and from rivers and lakes within a country by a vessel of that country;

- (g) products manufactured in a factory of a country exclusively from the products referred to in paragraph (d); and
- (h) scrap and waste resulting from manufacturing operations within a country.

8. Section *ninety-five* of the principal Act is amended in subsection (3) by the deletion of the word "forfeited" after the words "deemed to be" and the substitution therefor of the words "liable to seizure".

Amendment of section 95

9. Section *ninety-eight* of the principal Act is amended in subsection (4) by the deletion of the word "forfeited" after the words "shall be" and the substitution therefor of the words "liable to seizure".

Amendment of section 98

10. Section *ninety-nine* of the principal Act is amended by the deletion of the word "Minister" after the words "refusal to the" and the substitution therefor of the words "Revenue Appeals Tribunal".

Amendment of section 99

11. Section *one hundred and thirty-eight* of the principal Act is amended in subsection (2) by the deletion of the word "forfeited" after the words "shall be" and the substitution therefor of the words "liable to seizure".

Amendment of section 138

12. Section *one hundred and sixty-two* of the principal Act is amended—

Amendment of section 162

(a) in paragraph (a) of subsection (2) by the deletion of the words "forfeited or";

(b) in subsection (6)—

(i) by the deletion of the word "or" after the semi colon in paragraph (a);

(ii) by the insertion after paragraph (a) of the following new paragraph:

(b) declare all or any of the articles to be forfeited; and

(iii) by the renumbering of paragraph (b) as paragraph (c).

13. The First Schedule to the principal Act is amended as set out in Appendix I to this Act.

Amendment of First Schedule

14. The Second Schedule to the principal Act is amended as set out in Appendix II to this Act.

Amendment of second Schedule

APPENDIX I

(Section 13)

Amendment to the First Schedule

CUSTOMS TARIFF

1. Chapter 3 is amended by the insertion, before subheading 0303.11 in the Description of Goods Column, of the following:

"-pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus ischawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), excluding livers and roes:".

2. Chapter 12 is amended by—

(a) the insertion in the Description of Goods Column opposite subheading 1205.10.00 of the word "acid" immediately after the word "erucic"; and

(b) the deletion of heading 1209 and the substitution thereof of the following new heading—

Hs Code	Description of Goods	Stat. Unit of Qty	Rate Duty	Remarks
1209	Seeds, fruit and spores, of a kind used for sowing:			
1209.10.00	- Sugar beet seed	kg	5%	
	- Seeds of forage plants:			
120.21.00	-- Lucerne (<i>alfalfa</i>) seed	kg	5%	
1209.22.00	-- Clover (<i>Trifolium spp</i>) seed	kg	5%	
1209.23.00	-- Fescue seed	kg	5%	
1209.24.00	-- Kentucky blue grass (<i>pao pratensis L.</i>) seed	kg	5%	
1209.25.00	-- Rye grass (<i>Lolium multiflorum lam</i> , <i>Lolium peren L.</i>) seed	kg	5%	
1209.26.00	-- Timothy grass seed	kg	5%	
1209.29.00	-- Other:	kg	5%	
1209.30.00	-- Seeds of herbaceous plants cultivated principally for their flowers	kg	5%	
	- Other			
1209.91.00	-- Vegetable seeds	kg	5%	
1209.99.00	-- Other	kg	5%	

3. Chapter 26 is amended by the deletion in the Customs Duty Rate Column opposite subheadings 2603.00.00 and 2605.00.00 of the figure "5%" and the substitution thereof of the word "free".

4. Chapter 27 is amended by the deletion in the Customs Duty Rate Column opposite subheadings 2710.19.70 of the figure "25%" and the substitution thereof of the figure "5%".

5. Chapter 29 is amended by the insertion in the Description of Goods column opposite subheading 2907.2 of a comma and the words "Phenol-alcohols" immediately after the word "Polyp".

6. Chapter 30 is amended by the deletion in the Customs Duty Rate Column opposite subheadings 3003.10.00, 3003.20.00, 3003.31.00, 3003.39.00, 3003.40.00, 3003.90.00, 3004.10.00, 3004.20.00, 3004.31.00, 3004.32.00, 3004.39.00, 3004.40.00, 3004.50.00 and 3004.90.00 of the figure "5%" and the substitution therefor of the word "free".

7. Chapter 32 is amended by the deletion in the Customs Duty Rate Column opposite subheading 3206.00.11 of the figure "5%" and the substitution therefor of the word "free".

8. Chapter 39 is amended—

(a) by the deletion in the Customs Duty Rate Column opposite subheadings, 3917.21.20, 3917.21.90, 3917.22.20, 3917.22.90, 3917.23.20, 3917.23.90, 3917.29.20, 3917.29.30, 3917.29.90, 3917.31.20, 3917.31.30, 3917.31.90, 3917.32.20, 3917.32.30, 3917.32.90, 3917.33.10., 3917.33.90, 3917.39.20, 3917.39.30, 3917.39.40, 3917.39.90, 3917.40.10 and 3917.40.90 of the figure "25%" and the substitution therefor of "15%"; and

(b) by the deletion in the Description of Goods Column opposite subheadings 3920.62 and 3920.63 of the words "unsturated polyesters" wherever it appears and the substitution therefor of the words "Poly (ethylene terephthalate)".

9. Chapter 48 is amended by the renumbering of subheading notes 4 and 5 as notes 6 and 7.

10. Chapter 54 is amended by the deletion in the Customs Duty Rate Column opposite subheadings 5402.31.00, 5402.32.00, 5402.33.00 and 5402.39.00 of the figure "5%" and the substitution therefor of the word "free".

11. Chapter 63 is amended by the deletion in the Customs Duty Rate Column opposite subheadings 6309.00.00, 6310.10.00 and 6310.90.00 of the figure "25%" and the substitution therefor of the words "25% or K2, 500 per kg whichever is the greater".

12. Chapter 84 is amended by the deletion in the Customs Duty Rate Column opposite subheadings 8422.30.00, 8465.10.00, 8465.91.00, 8465.92.00, 8465.93.00, 8465.94.00, 8465.95.00, 8465.96.00 and 8465.99.00 of the figure "5%" and the substitution therefor of the word "free".

13. Chapter 85 is amended by the deletion of heading 85.18 and the substitution therefor of the following new heading:

Hs Code.	Description of Goods	Stat. Unit of Qty	Rate Duty	Remarks
85.18	Microphones and stands thereof; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone and sets consisting of a microphone one or more loudspeakers; audio-frequency electric amplifiers, electric sound amplifiers sets.			
8518.10.00	-Microphones and stands thereof. -Loudspeakers, whether or not Mounted in their enclosures:	kg	25%	
8518.21.00	--Single loudspeakers, mounted in their enclosures	No.	25%	
8518.22.00	-- Multiple loudspeakers, mounted in the same enclosure	No.	25%	
8518.29.00	-- Other	kg	25%	
8518.30.00	-Headphones and ear phones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	No.	25%	
8518.40.00	-Audio-frequency electric amplifiers	No.	25%	
8518.50.00	- Electric sound amplifier sets	No.	25%	
8518.90.00	- Parts	kg.	25%	

14. Chapter 94 is amended by the deletion of subheading 9404.90.00 and the substitution therefor of the following:

Hs Code	Description of Goods	Stat. Unit of Qty	Rate Duty	Remarks
9404.90.10	--- Quilting application pads for the manufacture of mattresses	kg	15%	
9404.90.90	--- Other	kg	25%	

15. Chapter 96 is amended by the deletion in the Customs Duty Rate Column opposite subheading—

- (a) 9608.10.00 of the figure "15%" and the substitution therefor of "25%";
and
- (b) 9608.91.00 of the figure "5%" and the substitution therefor of the word "free"

16. Chapter 99 is amended by the deletion of the heading 99.01.

APPENDIX II
(Section 14)

Amendment to the Second Schedule

EXCISE TARIFF

The Second Schedule is amended by the deletion—

- (a) of Heading No. 8; and
- (b) in Heading No. 10 in the Excise Duty Rate Column opposite subheadings 8703.10.00, 8703.21.90, 8703.22.90., 8703.23.90, 8703.31.90, 8703.32.90, 8703.33.90 and 8703.90.90 of "5%" and the substitution therefor of "10%".