

GOVERNMENT OF ZAMBIA

**ACT**

No. 2 of 2008

Date of Assent: 28th March, 2008

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

[28th March, 2008

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 2008, and shall be read as one with the Customs and Excise Act, in this Act referred to as the principal Act.

Title and commencement

(2) This Act shall be deemed to have come into operation on 26th January, 2008.

Cap. 322

2. Section *two* of the principal Act is amended by the insertion in the appropriate place of the following new definition: "advance tariff ruling" means a determination of the tariff classification of goods made by the Commissioner-General under section *eighty-four C*;

Amendment of section 2

3. The principal Act is amended by the insertion, immediately after Part VIII, of the following new Part:

Insertion of new Part VIII A

PART VIII A

TARIFF CLASSIFICATION OF GOODS

84A. Any person who makes an entry for imported goods or goods which are to be imported or exported shall, on making the entry, classify such goods in accordance with the First Schedule.

Tariff classification of goods

20 [No. 2 of 2008 *Customs and Excise (Amendment)*]

Commissioner-  
General may

84B. If the Commissioner-General is satisfied that

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(b) be valid for such period as the Minister may, on the recommendation of the Authority, by statutory instrument, prescribe.

Advance tariff  
ruling to be  
binding on  
Authority

84D. An advance tariff ruling issued under section *eighty-four C* shall be binding on the Authority and the applicant for the period when the ruling is valid.

Use of  
advance tariff  
ruling

84E. An advance tariff ruling issued under section *eighty-four C* shall be applied solely—

(a) in respect of particular goods where it is established to the satisfaction of the Commissioner-General that the goods in question conform in all material respects to those described in the advance tariff ruling so issued; and

(b) for the purpose of determining—

(i) import or export duties; and

(ii) rebates, remissions or refunds.

Burden of  
proof of  
advance tariff  
ruling

84F. Where an entry is made on the basis of an advance tariff ruling issued by the Commissioner-General under this Act, and a question arises concerning the tariff classification of the goods, the burden of proof shall be on the person claiming that the advance tariff ruling was made by the Commissioner-General.

Amendment of  
First Schedule

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

Repeal and  
replacement of  
Ninth Schedule

5. The principal Act is amended by the repeal of the Ninth Schedule and the substitution therefor of the Ninth Schedule set out in Appendix II to this Act.

APPENDIX I  
*(Section 4)*

AMENDMENT TO THE FIRST SCHEDULE

1. Chapter 15 is amended by the deletion in the duty rate column opposite subheading 1520.00.00 of the figure "5%" and the substitution therefor of the word "free".
2. Chapter 32 is amended –
  - (a) by the deletion in the duty rate column opposite subheadings 3204.12.00, 3204.13.00, 3204.14.00, 3204.15.00, 3204.16.00, 3204.17.00, 3204.20.00 and 3204.90.00 of the figure "5%" and the substitution therefor of the word "free"; and
  - (b) by the deletion in the duty rate column opposite subheadings 3213.10.00 and 3213.90.00 of the figure "15%" and the substitution therefor of the word "free".
3. Chapter 39 is amended in the description of goods column opposite subheading 3923.30.10 by the deletion of the description "Preformed polyethylene profiles, being semi-finished articles suitable only for use in the manufacture of bottles" and the substitution therefor of the following new description:  
 "Preformed profiles, being semi-finished articles of thermoplastic material suitable only for use in the manufacture of bottles".
4. Chapter 85 is amended by the deletion in the duty rate column opposite subheading 8544.42.00 of the figure "15%" and the substitution therefor of the figure "5%".
5. Chapter 87 is amended by the deletion in the duty rate column opposite subheading 8701.20.00, of the figure "15%" and the substitution thereof of the figure "5%".
6. Chapter 92 is amended by the deletion in the duty rate column opposite subheadings 9201.10.00, 9201.20.00, 9201.90.00, 9202.10.00, 9202.90.00, 9205.10.00, 9205.90.00, 9206.00.10, 9206.00.90, 9207.10.00, 9207.90.00, 9208.10.00, 9208.90.00, 9209.30.00, 9209.91.00, 9209.92.00, 9209.94.00 and 9209.99.00 of the figure "15%" and the substitution therefor of the word "free."
7. Chapter 96 is amended -

(a) by the subdivision of subheading 9603.30.00 into the following new subheadings:

<i>Hs Code</i>	<i>Description of goods</i>	<i>Customs Duty Rate</i>
9603.30.10	--- Artist brushes and writing brushes	free
9603.30.20	--- Brushes for the application of cosmetics	25%

(b) by the insertion in the appropriate place of the following new subheadings:

<i>Hs Code</i>	<i>Description of goods</i>	<i>Customs Duty Rate</i>
9609.90.20	--- Pastel	Free
9609.90.30	--- Drawing charcoal	Free

APPENDIX II  
(Section 5)NINTH SCHEDULE  
(Section 72A )

## EXPORT TARIFF

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Export Duty Rate	Remarks
1.	12.07 1207.20.00	Other oil seed and oleaginous fruits, whether or not broken -Cotton seed	Kg	15%	
2	26.03 2603.00.00	Copper ores and concentrates	Tonnes	15%	
3	52.01 5201.00.00	Cotton, not carded or combed	Kg	15%	
4	72.04 7204.10.00	<b>Ferrous waste and scrap. Remelting scrap ingots of iron or steel</b> - Waste of cast iron - Waste and scrap alloy steel:	Kg	*	
	7204.21.00	-- Of stainless steel	Kg	*	
	7204.29.00	-- Other	Kg	*	
	7204.30.00	- Waste and scrap of tinned iron or steel	Kg	*	
	7204.41.00	- Other waste and scrap -- Turnings, shavings, chips, milling waste, sawdust, fillings, trimmings and stampings, whether or not in bundles	Kg	*	
	7204.49.00	-- Other	Kg	*	
	7204.50.00	- Remelting scrap ingots	Kg	*	
5	74.01 7401.00.00	Copper mattes; cement copper (precipitated copper)	Tonnes	15%	
6	74.02 7402.00.00	Unrefined copper; copper anodes for electrolytic refining	Tonnes	15%	
7	74.04 7404.00.00	Copper waste and scrap	Kg	**	
8	76.02 7604.00.00	Aluminium waste and scrap	Kg	**	
9	79.02 7902.00.00	Zinc waste and scrap	Kg	**	

\*25% or K80,000.00 (eighty thousand kwacha) per tonne, whichever is greater

\*\*25% or K1, 000,000 (one million kwacha) per tonne, whichever is greater