

## GOVERNMENT OF ZAMBIA

**ACT**

No. 18 of 2015

Date of Assent: 17th December, 2015

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

[24th December, 2015]

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 2015, 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  
Cap. 322

(2) This Act shall come into operation on 1st January, 2016.

2. Section *thirty-two* of the principal Act is amended—

Amendment of section 32

(a) by the insertion immediately after subsection (4) of the following:

(5) There shall be charged, levied, collected and paid a penalty of three thousand fee units per day or part thereof for the contravention of subregulation (4).

(6) Any goods entered under subsection (4) that are stored for a period that exceeds the authorised period by more than ten days are liable to seizure; and

(b) by the renumbering of subsections (5), (6), and (7) as subsections (7), (8) and (9) respectively.

3. The principal Act is amended by the insertion immediately after section *seventy-two A*, of the following:

Insertion of new section 72B

Adjustment  
of specific  
tariff rates

**72B.** Subject to the provisions of sections *seventy-two*, *seventy-two A*, *seventy-six* and *seventy-seven*, the specific rates specified as set out in the Schedules may be adjusted by the Commissioner-General by indexation in accordance with the parameters prescribed by the Minister by statutory instrument.

Repeal and  
replacement  
of section 77

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

**77.** (1) There shall be charged, levied, collected, and paid a surtax at the rates specified in the surtax tariff set out in the Fourth Schedule in respect of—

(a) goods which are imported into, manufactured or produced in Zambia; and

(b) carbon emissions from motor vehicles, excluding ambulances, prison vans and vehicles propelled by non pollutant energy.

(2) Subject to paragraph (a) of subsection (1), a surtax is payable on every motor vehicle older than five years.

(3) A carbon emission surtax is payable in respect of a motor vehicle—

(a) on importation;

(b) in transit through Zambia;

(c) on temporary importation; and

(d) annually.

(4) The Commissioner-General shall issue a carbon emission tax certificate upon payment of surtax.

(5) The Commissioner-General may appoint in writing an agent for purposes of exercising the powers under subsection (4).

(6) A carbon emission tax certificate issued under this section shall expire on 31st December in the year in which it is issued.

(7) Where a carbon emission certificate is issued in respect of a motor vehicle in transit or imported on a temporary basis, the certificate shall be valid for ninety days from the date it is issued.

5. Section *eighty-five* of the principal Act is amended by the insertion immediately after subsection (2), of the following: Amendment of section 85

(3) Despite subsection (1), the customs value for a used motor vehicle shall be determined by the method of valuation prescribed by the Minister by statutory instrument.

(4) The Commissioner-General may make such rules as the Commissioner-General considers necessary for the effective administration of regulations made pursuant to subsection (3).

6. The principal Act is amended by the insertion immediately after section *eighty-eight C* of the following: Insertion of new section 88 D

**88D.** (1) The Commissioner-General may authorise an importer, exporter or manufacturer of excisable goods to make a self-assessment under this Act, wherever the Commissioner-General is empowered to make an assessment. Self-assessment

(2) The Commissioner-General may make rules for the conduct of self assessment by authorised importers, exporters or manufacturers.

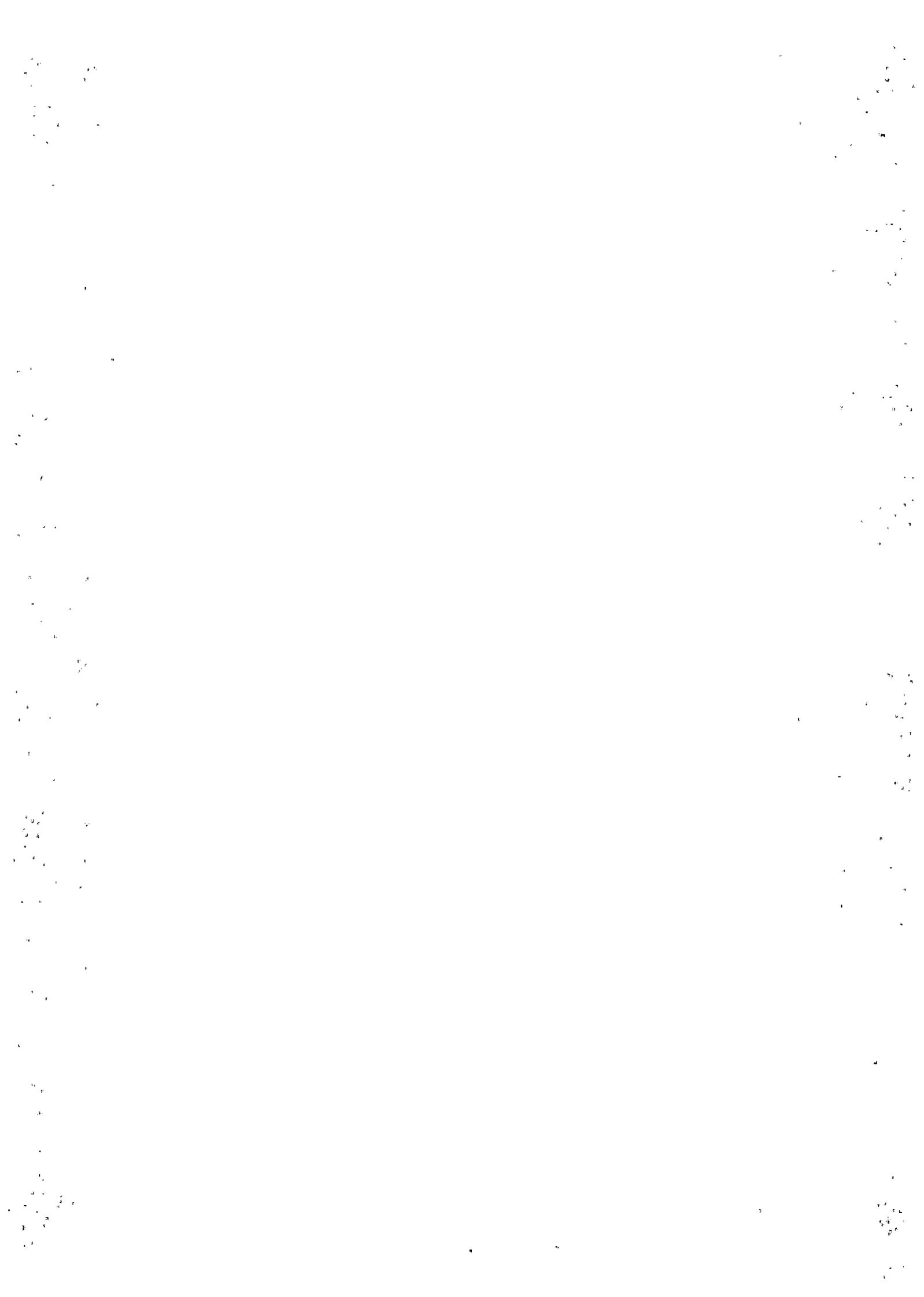
7. The principal Act is amended by the insertion immediately after section *one hundred and fifty-five* of the following: Insertion of new section 155A

**155A.** Where any offence under this Act has been committed by a body corporate or an unincorporated body, every director or manager of the body corporate or unincorporated body shall be liable, upon conviction, as if the director or manager had personally committed the offence, unless the director or manager proves to the satisfaction of the court that the act constituting the offence was done without the knowledge, consent or connivance of the director or manager or that the director or manager took reasonable steps to prevent the commission of the offence. Offences by body corporate or unincorporated body

8. The principal Act is amended by the repeal of section *one hundred and eighty-two A* and the substitution therefor of the following: Repeal and replacement of section 182A

**182A.** (1) The Minister may, by regulations, provide for—

(a) the licensing of persons carrying on or desirous of carrying on, the business of customs clearing and forwarding agents; Licensing and accreditation of clearing and forwarding agents



- (b) the accreditation of any employee of a holder of a current clearing and forwarding agent's licence issued in accordance with this Act;
- (c) the prohibition of the carrying on of customs clearing and forwarding without a licence issued under such regulations;
- (d) the conditions subject to which a licence or an accreditation certificate may be granted or renewed;
- (e) the circumstances under which a licence or accreditation certificate may be suspended or revoked;
- (f) the qualifications required by an applicant for a licence or accreditation certificate; and
- (g) the fee payable for the grant or renewal of a licence or accreditation certificate.

Amendment  
of section  
188

9. Section *one hundred and eighty-eight* of the principal Act is amended—

(a) by the deletion of subsection (1) and the substitution therefor of the following:

(1) A person carrying on a business in Zambia which involves handling or dealing in goods which are imported or exported or which are subject to excise duty or surtax shall keep or cause to be kept in Zambia, in the English language, reasonable and complete records of all of that person's transactions for a period of six years.

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

(2) A person required to keep a record under subsection (1) shall, if required at any time within a period of six years after the date of the importation, exportation, manufacture or purchase of any goods, produce the bills of lading, rail notes, invoices, and all other documents including electronic documents containing all particulars regarding those goods, and shall allow such books, accounts, and documents including any electronic documents and electronic record systems at all times within such period to be open for inspection by any officer.

(3) A person required to keep records under this section shall keep the records for the period required by or under this Act.

(4) The Commissioner-General may require a person to keep records for a longer period where the Commissioner-General determines that the records are required for the purposes of enforcement of this Act.; and

(c) by the renumbering of subsections (2) and (3) as subsections (4) and (5) respectively.

10. The principal Act is amended by the repeal of section *one hundred and ninety* and the substitution therefor of the following:

Repeal and replacement of section 190

190. A person who is aggrieved by a decision or determination made by the Commissioner-General under this Act or under any regulations or rules made under this Act, may appeal to the Tribunal in such manner and within the time prescribed under the Tax Appeals Tribunal Act, 2015.

Appeals to Tribunal

Act No. 1 of 2015

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

Amendment of First Schedule

12. The Second Schedule to the principal Act is amended by the deletion of headings 4, 8 and 9 and the substitution therefor of the headings set out in Appendix II.

Amendment of Second Schedule

13. The Fourth Schedule to the principal Act is amended as set out in Appendix III.

Amendment of Fourth Schedule

14. The principal Act is amended in the Sixth Schedule by the insertion immediately after paragraph (1) of clause 2, of the following:

Amendment of Sixth Schedule

(3) Despite anything contained in this Schedule, the value of cigarette tobacco, pipe tobacco, chewing tobacco, cigars and snuff tobacco, shall be a quarter of the price at which the goods are sold.

(4) Where the tax payable under paragraph (3) is not based on a value, the amount due shall be based on a quarter of the specific rate set out in the Second Schedule.

15. The Ninth Schedule to the principal Act is amended by the insertion in the appropriate place of the Tariff set out in Appendix IV.

Amendment of Ninth Schedule

## APPENDIX I

(Section 11)

## FIRST SCHEDULE

(Section 72)

## CUSTOMS TARIFF

1. Chapter 6 is amended in the duty rate column opposite subheading 0602.40.00 by the deletion of the figure "5%" and substitution therefor of the word "free".

2. Chapter 15 is amended by the deletion in the explanatory note to the customs duty column of the figure "K2.20" and the substitution therefor of the figure "K4.00".

3. Chapter 25 is amended by the deletion of heading 2502 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of goods</i>	<i>Statistical unit of qty</i>	<i>Customs duty rate</i>
<b>25.02</b>	<b>Unroasted iron pyrites</b>		
2502.00.10	---unroasted iron Pyrite ore	Kg	5%
2502.00.20	---unroasted iron pyrite concentrate	Kg	5%
2502.00.90	---other	Kg	5%

4. Chapter 26 is amended by—

(a) the deletion of the heading 26.03 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of goods</i>	<i>Statistical unit of qty</i>	<i>Customs duty rate</i>
<b>26.03</b>	<b>Copper ore and concentrates</b>		
	---Copper ore		
2603.00.11	----copper ore sulphide	Kg	free
2603.00.12	----copper ore mixed sulphide and oxide	Kg	free
2603.00.13	----copper ore oxide	Kg	free
2603.00.19	----other	Kg	free
	---Copper Concentrate		
2603.00.21	----copper concentrate sulphide	Kg	free
2603.00.22	----copper concentrate mixed (Sulphide/Oxide)	Kg	free
2603.00.23	----copper concentrate oxide	Kg	free
2603.00.29	----other	Kg	free

(b) the deletion of heading 26.05 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of goods</i>	<i>Statistical unit of qty</i>	<i>Customs duty rate</i>
<b>26.05</b>	<b>-Cobalt ore and Concentrates</b>		
2605.00.10	---cobalt ore	Kg	free
2605.00.20	---cobalt concentrates	Kg	free

(c) the deletion of subheading 2620.30.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of goods</i>	<i>Statistical unit of qty</i>	<i>Customs duty rate</i>
	<b>-Containing mainly copper</b>		
2620.30.10	---slag containing mainly copper	tonne	5%
2620.30.20	---tailings containing mainly copper	tonne	5%
2620.30.90	---other containing mainly copper	tonne	5%

5. Chapter 27 is amended in the duty rate column—

(a) opposite subheading 2708.20.00 by the deletion of the figure “5%” and the substitution therefor of the word “free”; and

(b) opposite subheadings 2713.11.00 and 2713.12.00 by the deletion of the figure “15%” and the substitution therefor of the word “free”.

6. Chapter 32 is amended in the duty rate column opposite sub-heading 3201.20.00 by the deletion of the figure “5%” and substitution therefor of word “free”.

7. Chapter 35 is amended in the duty rate column opposite subheading 3504.00.00 by the deletion of the figure “25%” and substitution therefor of the word “free”.

8. Chapter 44 is amended in the customs duty rate column opposite the subheading under headings 44.01, 44.02, 44.03, 44.04, 44.05, 44.06, 44.07, 44.08, 44.09, 44.10, 44.11, 44.12, 44.13, 44.14, 44.15, 44.16, 44.17, 44.18, 44.19, 44.20 and 44.21 by the deletion of the figures stated therein and the substitution therefor of the figure “40%”.

9. Chapter 45 is amended in the customs duty rate column opposite the subheading under headings 45.01, 45.02, 45.03 and 45.04 by the deletion of the figures stated therein and the substitution therefor of the figure “40%”.

10. Chapter 71 is amended by—

(a) the deletion of subheading 7108.13.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of goods</i>	<i>Statistical unit of qty</i>	<i>Customs duty rate</i>
	<b>--Other semi manufactured forms</b>		
7108.13.10	---bullion semi manufactured forms	g	15%
7108.13.90	---other semi manufactured forms	g	15%

(b) the deletion of subheading 7112.99.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of goods</i>	<i>Statistical unit of qty</i>	<i>Customs duty rate</i>
	<b>--other</b>		
7112.99.10	---Anodic slimes	g	15%
7112.99.90	---other	g	15%

11. Chapter 74 is amended by—

(a) the deletion of heading 74.01 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of goods</i>	<i>Statistical unit of qty</i>	<i>Customs duty rate</i>
<b>74.01</b>	<b>copper matte; cement copper (precipitated copper)</b>		
7401.00.10	---copper matte	tonne	15%
7401.00.20	---cement copper (precipitated copper)	tonne	15%

(b) the deletion of the heading 74.02 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of goods</i>	<i>Statistical unit of qty</i>	<i>Customs duty rate</i>
<b>74.02</b>	<b>Unrefined copper; copper anodes for electrolytic refinery</b>		
	<b>---unrefined Copper</b>		
7402.00.11	---copper blister	tonne	15%
7402.00.19	----other	tonne	15%
7402.00.20	---Copper anodes for electrolytic refining	tonne	15%

(c) the deletion of subheadings 7403.19.10 and 7403.19.90 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of goods</i>	<i>Statistical unit of qty</i>	<i>Customs duty rate</i>
7403.19.00	--other	Kg	15%

(d) the deletion of subheading 7403.29.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of goods</i>	<i>Statistical unit of qty</i>	<i>Customs duty rate</i>
	<b>--other copper alloys (other than master alloys of 7405)</b>		
7403.29.10	---copper-cobalt alloy	tonne	15%
7403.29.90	---other copper alloys	tonne	15%

12. Chapter 85 is amended by the deletion of subheading 85.25.80.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of goods</i>	<i>Statistical unit of qty</i>	<i>Customs duty rate</i>
	<b>-Television cameras, digital cameras and video camera recorders</b>		
8525.80.10	--- Television cameras	No.	25%
8525.80.90	--- Other	No.	25%

13. Chapter 87 is amended by deletion of headings 87.03 and 87.04 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Qty.</i>	<i>Customs Duty Rate</i>
<b>87.03</b>	<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b>		
8703.10.00	-Vehicles specially designed for travelling on snow; golf cars and similar vehicles	No.	*
	-Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
	--Of a cylinder capacity not exceeding 1,000cc:		
8703.21.10	--- Ambulances	No.	free
8703.21.20	--- Prison vans	No.	15%
8703.21.30	--- Hearses	No.	15%
8703.21.90	--- Other	No.	***
	--Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:		
8703.22.10	--- Ambulances	No.	free
8703.22.20	--- Prison vans	No.	15%
8703.22.30	--- Hearses	No.	15%
8703.22.90	--- Other	No.	***
	- Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc:		
8703.23.10	--- Ambulances	No.	free
8703.23.20	--- Prison vans	No.	15%
8703.23.30	--- Hearses	No.	15%
8703.23.90	--- Other	No.	***
	- Of a cylinder capacity exceeding 3,000cc:		

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Qty.</i>	<i>Customs Duty Rate</i>
8703.24.10	--- Ambulances	No.	free
8703.24.20	--- Prison vans	No.	15%
8703.24.30	--- Hearses	No.	15%
8703.24.90	--- Other	No.	***
	-Other vehicles, with compression- ignition internal combustion piston engine (diesel or semi-diesel);		
	- - Of a cylinder capacity not exceeding 1500cc:		
8703.31.10	--- Ambulances	No.	free
8703.31.20	--- Prison vans	No.	15%
8703.31.30	--- Hearses	No.	15%
8703.31.90	--- Other	No.	***
	--Of a cylinder capacity exceeding 1500cc but not exceeding 2500cc:		
8703.32.10	--- Ambulances	No.	free
8703.32.20	--- Prison vans	No.	15%
8703.32.30	--- Hearses	No.	15%
8703.32.90	--- Other	No.	***
	-- Of a cylinder capacity exceeding 2500cc:		
8703.33.10	--- Ambulances	No.	free
8703.33.20	--- Prison vans	No.	15%
8703.33.30	--- Hearses	No.	15%
8703.33.90	--- Other	No.	***
	- Other:		
8703.90.10	--- Ambulances	No.	free
8703.90.20	--- Prison vans	No.	15%
8703.90.30	--- Hearses	No.	15%
8703.90.90	--- Other	No.	***

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Qty.</i>	<i>Customs Duty Rate</i>
<b>87.04</b>	<b>Motor vehicles for the transport of goods.</b>		
8704.10.00	- Dumpers designed for off-highway use - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	No.	15%
8704.21.00	--g.v.w. not exceeding 5 tonnes:	No.	***
8704.22.00	- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	No.	**
8704.23.00	-- g.v.w exceeding 20 tonnes -Other, with spark-ignition internal combustion piston engine:	No.	15%
8704.31.00	--g.v.w. not exceeding 5 tonnes:	No.	***
8704.32.00	- - g.v.w. exceeding 5 tonnes: - Other:	No.	**
8704.90.10	- - - g.v.w. not exceeding 5 tonnes	No.	***
8704.90.90	- - - other	No.	**

\*\*\*30% or K6, 000 per vehicle, whichever is the greater

\*\* 15% or K2, 000 per vehicle, whichever is the greater

\* 25% or K2,000 per vehicle, whichever is the greater

14. Chapter 94 is amended in the duty rate column —

(a) opposite subheadings 9401.61.00 and 9401.69.00 respectively by the deletion of the figure "25%" and substitution therefor of the figure "40%";

(b) opposite subheading 9403.30.00, 9403.40.00, 9403.50.00 and 9403.60.00 respectively by the deletion of the figure "25%" and substitution therefor of the figure "40%";

(c) opposite subheading 9406.00.10 by the deletion of the figure "15%" and substitution therefor of the word "free".

APPENDIX II  
(Section 12)SECOND SCHEDULE  
(Section 76)

## AMENDMENT OF EXCISE DUTY

1. Heading 9 is amended by the deletion of subheadings 8704.21.10, 8704.21.90, 8704.22.10, 8704.22.90, 8704.31.10, 8704.31.90, 8704.32.10 and 8704.32.90.

## 2. Excise Duty

<i>Heading</i>	<i>Description of Goods</i>	<i>Harmonised Commodity Description and Coding System Heading</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>
	(1) Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	24.02	Kg	*
4	(2) Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco extracts and essences	24.03	Kg	*
8	(1) Carrier bags for shopping	3923.21.91	Kg	20%
	(2) Carrier bags for shopping	3923.29.91	Kg	20%
9	Motor vehicles for transport of goods	8704.21.00 8704.22.00 8704.31.00 8704.32.00	No. No. No. No.	10% 10% 10% 10%

\*K200 per mile or 145% whichever is higher.

## APPENDIX III

(Section 13)

## FOURTH SCHEDULE

(Section 77)

## SURTAX TARIFF

<i>Description of Goods</i>	<i>HS Tariff item under which classified</i>	<i>Statistical unit of quantity</i>	<i>Surtax Rate</i>	<i>Remarks</i>
Motor vehicles older than 5 years of headings:				Motor vehicles older than 5 years
(1) Road Tractor for semi-trailer	87.01.20.00	No.	K2000	
(2) Motor vehicles for the transport of ten or more persons, including the driver	8702	No.	K2000	
(3) Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	8703	No.	K2000	
Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars	8704	No.	K2000	
Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete mixer lorries, road sweeper lorries, spraying lorries, mobile work shops, mobile radiological units).	8705	No.	K2000	
Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	8711	No.	K2000	

APPENDIX IV  
(Section 15)NINTH SCHEDULE  
(Section 72)

## EXPORT TARIFF

<i>HS Code</i>	<i>Description of Goods</i>	<i>Export duty Rate</i>
44.01	Fuel wood, in logs, in bullets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	40%
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	40%
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	40%
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	40%
44.05	Wood wool; wood flour	40%
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of thickness exceeding 6mm	40%
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of thickness not exceeding 6mm.	20%

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Export duty Rate</i>
<b>44.09</b>	Wood (including strips and friezes for parquet floorings, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed	20%
<b>44.10</b>	Particle board, oriented strandboard (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances	20%
<b>44.11</b>	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	20%
<b>44.12</b>	Plywood, veneered panels and similar laminated wood	20%
<b>44.13</b>	Densified wood, in blocks, plates, strips or profile shapes.	20%

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