

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 17 OF 1983

The Customs and Excise Act
(Laws, Volume XII, Cap. 662)

The Customs and Excise (Rebates, Refunds and Remissions) (General) (Amendment) Regulations, 1983

IN EXERCISE of the powers contained in section *eighty-nine* of the Customs and Excise Act, the following Regulations are hereby made:

1. (1) These Regulations may be cited as the Customs and Excise (Rebates, Refunds and Remissions) (General) (Amendment) Regulations, 1983, and shall be read as one with the Customs and Excise (Rebates, Refunds and Remissions) (General) Regulations, hereinafter referred to as the principal Regulations.

Title and commencement

Cap. 662,
p. 498/1

(2) These Regulations shall come into operation on the 29th January, 1983.

2. Regulation 15 of the principal Regulations is amended by the deletion of sub-regulation (2) and the substitution therefor of the following sub-regulations:

Amendment of regulation 15

(2) A rebate of duty, the total amount of which shall not exceed ten kwacha for each traveller, shall be granted in respect of goods, other than merchandise or goods referred to in sub-regulation (1), imported by a traveller in his baggage or upon his person and declared by him to an officer, if rebate under this sub-regulation has not been granted to such traveller in the preceding sixty days:

Provided that a traveller who makes a false declaration shall not be entitled to such rebate.

(3) where the amount of duty payable by a traveller after the deduction of the rebate referred to in sub-regulation (2) is less than one kwacha such amount shall also be rebated.

LUSAKA
27th January, 1983
[SF.43/25]

N. MUNDIA,
Minister of Finance