

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 16 OF 1986

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

**The Customs and Excise (Rebates, Refunds and
Remissions) (General) (Amendment)
Regulations, 1986**

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

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| <p>1. These Regulations may be cited as the Customs and Excise (Rebates, Refunds and Remissions) (General) (Amendment) Regulations, 1986, and shall be read as one with the Customs and Excise (Rebates, Refunds and Remissions) (General) Regulations, hereinafter, referred to as the Principal Regulations.</p> | <p>Title</p> <p>Cap. 662,
p. 498/1</p> |
| <p>2. Regulation 2 of the principal Regulations is amended by the insertion in the appropriate place of the following definition:</p> <p>“ motor vehicle ” shall have the meaning ascribed thereto in the Roads and Road Traffic Act and shall, where the context so warrants include a reasonable amount of spare parts for such motor vehicle;</p> | <p>Amendment
of
regulation 2</p> <p>Cap. 766</p> |
| <p>3. Regulation 9 of the principal Regulations is revoked and the following regulation is substituted therefor:</p> <p>9. (1) Subject to the provisions of this regulation, a rebate of customs duty shall be granted in respect of household and personal effects, including not more than one motor vehicle per family, imported by any person (including a citizen of Zambia) who arrives in, or returns to, Zambia to take up or resume employment or residence (hereinafter referred to as the “new resident”) if such new resident, proves to the satisfaction of an officer—</p> <p>(a) that he has been resident outside Zambia for a period of not less than one year before the date of his arrival in, or return to, Zambia; and</p> | <p>Revocation
and replace-
ment of
regulation 9</p> <p>Rebate of
customs
duty on
new resi-
dent's
effects</p> |

(b) that such effects were the property of the new resident before the date of his departure for Zambia; or in the case of a motor vehicle, the new resident had, before the date of his departure for Zambia, placed an unconditional order for its purchase, and paid for it from finances lawfully available to him; and

(c) that such effects (including the motor vehicle) were imported at the time of his arrival in Zambia, or, if there is unreasonable delay, that the delay was due to circumstances beyond the control of the new resident.

(2) The maximum amount of rebate of duty granted in respect of a motor vehicle imported under the provisions of sub-regulation (1) shall not exceed K50,000.00.

(3) Any person claiming rebate of duty in terms of sub-regulation (1) shall give to an officer a certificate—

(a) that he had, at the date of his arrival in Zambia to take up employment or residence, been a resident outside Zambia for a period of not less than one year;

(b) that the effects upon which rebate is claimed were his property before the date of his departure for Zambia from his previous country of residence.

(4) The effects on which a rebate of customs duty has been granted under this regulation shall not be sold or otherwise disposed of in Zambia, except with the consent of the Controller and on payment of duty, if any, at the rate leviable at the date of sale or disposal.

(5) For the purpose of determining the amount of duty payable on any effects sold or disposed of in Zambia after use, the Controller may take into consideration the depreciation thereof since its importation, and the Controller shall remit the duty if such sale or disposal is effected more than two years after the date upon which the rebate was first granted.

Amendment
of
regulation
15

4. Regulation 15 of the principal Regulations is amended in sub-regulation (2) by the deletion of "ten kwacha" and the substitution therefor of "twenty-five kwacha".

Amendment
of
regulation
32

5. Regulation 32 of the principal Regulations is amended—

(a) by the deletion in paragraph (a) of "fifty ngwee" and "ten kwacha" and the substitution therefor of "one kwacha" and "twenty-five kwacha" respectively; and

(b) by the deletion in paragraph (c) of "twenty kwacha" and the substitution therefor of "twenty-five kwacha".

6. Regulation 37 of the principal Regulations is amended by the deletion of sub-regulation (5) and the substitution therefor of the following:

Amendment
of
regulation
37

(5) For the purposes of this regulation, "foreign service officer" means any employee of the Government of the Republic of Zambia who is normally required to discharge his duties as a member of a permanent mission outside Zambia.

7. Regulation 38 of the principal Regulations is amended by the deletion of sub-regulation (2).

Amendment
of
regulation
38

8. Regulation 40 of the principal Regulations is amended—

Amendment
of
regulation
40

(a) in the marginal note by the deletion of "100.16.00" and the substitution therefor of "100.06.00"; and

(b) in sub-regulation (1) by the deletion of "100.16.00" and the substitution therefor of "100.06.00".

9. Regulation 45 of the principal Regulations is amended by the deletion of sub-regulation (4) and the substitution therefor of the following sub-regulation:

Amendment
of
regulation
45

(4) For the purposes of this regulation, "goods" means any goods including a motor vehicle.

10. Regulation 46 of the principal Regulations is amended in sub-regulation (1) by the deletion of "remission or the whole" and the substitution therefor of "remission of the whole".

Amendment
of
regulation
46

LUSAKA
31st January, 1986
[SF.42/24]

L. J. MWANANSHIKU,
Minister of Finance