

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 42 OF 1987

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

The Customs and Excise (Rebates, Refunds and Remissions) (General) (Amendment) Regulations, 1987

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

1. These Regulations may be cited as the Customs and Excise (Rebates, Refunds and Remissions) (General) (Amendment) Regulations, 1987, 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

Cap. 662,
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2. Regulation 15 of the principal Regulations is amended by the deletion of sub-regulation (2) and the substitution thereof of the following sub-regulation:

Amendment
of
regulation
15

(2) A rebate of duty, the total amount of which shall not exceed fifty kwacha for each traveller, shall be granted in respect of goods, other than merchandise or the 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:

Provided that, if the amount of duty payable by a traveller after the deduction of this rebate is less than two kwacha, that amount shall also be rebated.

3. Regulation 22 of the principal Regulations is amended by the deletion of sub-regulation (1) and the substitution thereof of the following sub-regulation:

Amendment
of
regulation
22

(1) Subject to the provisions of this regulation, a rebate, refund or remission of the whole or any part of the duty paid or payable shall be granted in respect of goods imported or taken out of bond and, in the case of motor vehicles, obtained from open stocks, for use connected with a scientific, relief, agricultural, technical aid or development programme or scheme in Zambia by such organisation

as the Minister may by statutory instrument approve for the purpose of this regulation :

Provided that when partial rebate, refund or remission of duty is granted this shall not be more than fifty per centum of the duty paid or payable.

Revocation
and
replacement
of
regulation
32

4. Regulation 32 of the principal Regulations is revoked and the following regulation is substituted therefor :

32. A remission of customs duty may, at the discretion of the Controller, be allowed—

- (a) on a single consignment of goods when the total amount of such duty does not exceed fifteen kwacha or the total value of such consignment for duty purposes does not exceed fifty kwacha ;
- (b) on samples of negligible value ;
- (c) on any single consignment of goods (excluding alcoholic beverages, cigars, cigarettes or manufactured tobacco) imported by parcel post, when the total value of such consignment for duty purposes does not exceed five hundred kwacha on condition that—
 - (i) such consignment is sent to a private person by or on behalf of another person resident outside Zambia ;
 - (ii) such consignment shall consist only of articles for personal use of the addressee or his family ;
 - (iii) such consignment is not imported for sale or industrial or commercial use ;
 - (iv) not more than one such consignment is sent to the same person within any period of thirty days.

LUSAKA
29th January, 1987
[SF.42/7/26]

KEBBY S. K. MUSOKOTWANE,
Minister of Finance.