

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 24 OF 1988

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

The Customs and Excise (Industrial Drawbacks and Rebates) (Amendment) Regulations, 1988

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

- | | |
|---|--|
| <p>1. These Regulations may be cited as the Customs and Excise (Industrial Drawbacks and Rebates) (Amendment) Regulations, 1988, and shall be read as one with the Customs and Excise (Industrial Drawbacks and Rebates), Regulations, in these Regulations referred to as the principal Regulations.</p> | <p>Title

Cap. 662,
p. 472</p> |
| <p>2. Regulation 4 of the principal Regulations is amended by the deletion of sub-regulations (2) and (3) and the substitution therefor of the following sub-regulations:</p> <p style="margin-left: 40px;">(2) Subject to the other provisions of this regulation, if the goods are manufactured within Zambia from materials upon which duty has been paid, those goods shall, when exported to any country, be subject to a drawback of duty paid on such materials used in the manufacture of such goods.</p> <p style="margin-left: 40px;">(3) The grant of a drawback in respect of the goods referred to in sub-regulation (2) shall be subject to—</p> <p style="margin-left: 80px;">(a) registration of the manufacturers by the Controller;</p> <p style="margin-left: 80px;">(b) the conditions, restrictions or other requirements fixed by the Controller in respect of—</p> <p style="margin-left: 120px;">(i) The provision of a place for the storage of the materials before they are manufactured;</p> <p style="margin-left: 120px;">(ii) the securing of the place of storage;</p> <p style="margin-left: 120px;">(iii) the manner in which the materials are to be conveyed to the place of storage;</p> <p style="margin-left: 120px;">(iv) the supervision by an officer of the admission of the materials into the place of storage and of their removal from the place of storage;</p> | <p>Amendment
of
regulation 4</p> |

- (v) the weighing, testing, sampling and inspection of the materials by an officer;
- (vi) the supervision and control by an officer of the manufacturing operations performed upon the materials;
- (vii) the removal of the goods the premises of the manufacturer;
- (viii) the marking of the packages containing the goods;
- (ix) the storage of the goods; and
- (x) the control and disposal of waste materials.

Revocation
of Second
Schedule

3. The Second Schedule to the principal Regulations is hereby revoked.

LUSAKA
16th January, 1988
[MFB.103/13/8]

G. G. CHIGAGA,
Minister of Finance