

GOVERNMENT OF ZAMBIA

---

STATUTORY INSTRUMENT NO. 33 OF 1990

---

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

---

**The Customs and Excise (Rebates, Refunds and Remissions) (General) (Amendment) (No. 2) Regulations, 1990**

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 (Rebates, Refunds and Remissions) (General) (Amendment) (No. 2) Regulations, 1990, and shall be read as one with the Customs and Excise (Rebates, Refunds and Remissions) (General) Regulations, in these Regulations referred to as the principal Regulations.</p>   | <p>Title</p> <p>Cap. 662,<br/>P. 498/1</p>  |
| <p>2. The principal Regulations are amended by the insertion after regulation 49 of the following new regulation:</p>  | <p>Insertion<br/>new<br/>regulation of<br/>50</p>   |
| <p>50. (1) Subject to the provisions of this regulation, a rebate of customs duty shall be granted in respect of plant, machinery, equipment, parts or accessories imported by any person or organisation for use in manufacturing, agriculture, cargo transportation or tourism enterprise provided the plant, machinery, equipment or parts or accessories are imported by a person or organisation—</p> | <p>Rebate of<br/>customs<br/>duty on<br/>plant,<br/>machinery,<br/>equipment,<br/>parts or<br/>accessories<br/>in certain<br/>circum-<br/>stances</p> |
| <p>(a) with an investment licence issued under the Investment Act, 1986; or</p>  | <p>Act No. 5 of<br/>1986</p>  |
| <p>(b) where—</p> <p style="padding-left: 20px;">(i) no foreign exchange payment is provided from Zambia; or</p> <p style="padding-left: 20px;">(ii) the funds used are foreign exchange retained under the export retention scheme.</p>   |   |
| <p>(2) A rebate of customs duty shall be granted on plant, machinery, equipment, parts or accessories imported by manufacturing enterprises which export more than twenty five per cent of their gross annual output.</p>  |   |

(3) Notwithstanding anything contained in this regulation, plant, machinery, equipment, parts or accessories which qualify for rebate of duty shall be determined by the Controller with the approval of the Minister.

(4) The goods on which the 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 purposes of determining the amount of duty payable on goods sold or disposed of under sub-regulation (4), the Controller may take into consideration the depreciation thereof since their importation, and the Controller shall remit the duty if such sale or disposal is effected more than five years after the date on which the rebate was granted.

LUSAKA  
19th February, 1990  
[MFB.103/13/7]

G. G. CHIBAGA,  
*Minister of Finance*