

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 22 OF 1992

The Customs and Excise Act
(Laws, Volume XX, Cap. 662)The Customs and Excise (Rebates, Refunds and Remissions)
(General) (Amendment) Regulations, 1992

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, 1992, and shall be read as one with the Customs and Excise (Rebates, Refunds and Remissions) (General) Regulations, herein-after referred to as the principal Regulations.

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

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(2) A rebate of duty, the total amount of which shall not exceed seven hundred kwacha or where the total value of the goods does not exceed sixteen United States Dollars, 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 if the amount of duty payable by a traveller after the deduction of the rebate is less than K10.00 that amount shall also be rebated.

3. Regulation 32 of the principal Regulations is amended—

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of regulation
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(a) by the deletion in paragraph (a) of " fifteen kwacha " and " fifty kwacha " and the substitution therefor of " one hundred and fifty kwacha " and " one thousand and five hundred kwacha " respectively:

(b) by the deletion in paragraph (c) of " five hundred kwacha " and the substitution therefor of " one thousand and five hundred kwacha ".

LUSAKA
28th January, 1992
[MFB.103/13/13]E. G. KASONDE,
Minister of Finance

Single copies of this Act may be obtained from the Government Printer,
P.O. Box 30136, 10100 Lusaka. Price K1.00.

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