

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 7 OF 1993

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

**The Customs and Excise (Rebates, Refunds, and Remissions)
(General) (Amendment) Regulations, 1993**

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, 1993, 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,
p. 498/1

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

Amendment
of
Regulation
15

(2) The Controller shall grant a rebate of duty on goods not exceeding in value the equivalent of ~~two hundred~~ United States Dollars for each traveller in respect of ~~goods other than~~ merchandise or the goods referred to in sub-regulation (1), imported by the traveller in his accompanied 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 the traveller after the allowance of the rebate does not exceed five hundred kwacha, that amount shall also be rebated.

3. Regulation 32 of the principal Regulations is amended—

Amendment
of
Regulation
32

(a) by the deletion of paragraph (a) and the substitution therefor of the following paragraph:

(a) on a single consignment of goods when the total value does not exceed the equivalent of ten United States Dollars; and

(b) by the deletion of paragraph (c) and by the substitution therefor of the following new paragraph:

(c) on any single consignment of goods (excluding alcoholic beverages, cigars, cigarettes or manufactured tobacco) imported by parcel post or air freight, when the total value of such consignment does not exceed the equivalent or twenty-five United States Dollars, 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 consists only of articles for the personal use of the addressee or his family;
- (iii) such consignment is not imported for sale or industrial or commercial use; and
- (iv) not more than one such consignment is sent to the same person within any period of sixty days.

LUSAKA

20th January, 1993

[MFB.103/13/13]

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