

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 21 OF 1994

**The Customs and Excise Act
(Laws, Volume XII, Cap. 662)****The Customs and Excise (Industrial Drawbacks and Rebates)
(Amendment) Regulations, 1994**

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 (Industrial Drawbacks and Rebates) (Amendment) Regulations, 1994 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.

Title

Cap. 662
p. 472

2. Regulation 4 of the principal Regulations is amended by the insertion after sub-regulation (13) of the following new sub-regulations:

Amendment
of regulation
4

(14) A manufacturer who has exported his goods under drawback of duty may, if he so wishes, elect to offset the amount of any drawback due to him as a credit against future payment of duty on goods imported subsequently by him:

Provided that a manufacturer who exercises this option shall make an endorsement to this effect on Form No. 44 presented in terms of paragraph (a) of subsection (8) above.

(15) An exporter who has obtained goods from another person, or a manufacturer who has obtained materials imported or produced by another person, shall be entitled to claim drawback of duty:

Provided that the exporter or manufacturer, as the case may be, complies with the other provisions of this regulation.

LUSAKA

26th January, 1994

[MFB.103/13/8]

R. D. S. PENZA,
Minister of Finance