

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 15 OF 2002

**The Customs and Excise Act
(Laws, Volume 18, Cap. 322)****The Customs and Excise (General) (Amendment)
Regulations, 2002**

IN EXERCISE of the powers contained in section *one-hundred and ninety-eight* of the Customs and Excise Act, the following Regulations are hereby made:

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| <p>1. These Regulations may be cited as the Customs and Excise (General) (Amendment) Regulations, 2002 and shall be read as one with the Customs and Excise (General) Regulations, 2000 in these Regulations referred to as the principal Regulations.</p> | <p>Title
S.I. 54 of
2000</p> |
| <p>2. Regulation 14 of the principal Regulations is amended—
(a) by the deletion of sub-regulation (2) and the substitution therefor of the following:
(2) Subject to regulation 19, the entry of goods for consumption on importation shall be effected by the payment of duty due on the goods at the time of presentation of the entry and within five days, exclusive of any public holiday, of the registration of the entry on the Customs Computer System.
(b) by the insertion immediately after sub-regulation (5) of the following new sub-regulation:
(6) Except in such circumstances as the Commissioner-General may permit, no entry of goods shall be made without a tax payer identification number.</p> | <p>Amendment
of regulation
14</p> |
| <p>3. The principal Regulations are amended by the revocation of regulation 19 and the substitution therefor of the following:

19. Where any amount of duty or fine remains unpaid after the day on which it became due for payment under the Act, the person liable to pay that duty or fine shall pay an amount in additional duty or fine consisting of interest, on the unpaid sum for the period that the duty or fine thereafter remains unpaid:
Provided that, where the duty on an entry remains unpaid for a period of thirty days from the date of registration on the Customs Computer System, the goods declared on that entry shall be liable to seizure.</p> | <p>Revocation and
replacement of
regulation 19</p> <p>Payment of
additional
duty</p> |
| <p>4. Regulation 32 of the principal Regulations is amended by the insertion of the words "and release order" between the words "bill of lading" and "shall".</p> | <p>Amendment
of regulation
32</p> |

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P. O. Box 30136, 10101 Lusaka. Price K500 each*

- Amendment of regulation 49 5. Regulation 49 of the principal Regulations is amended—
(a) by the deletion of sub-regulations (1), (2) and (3); and
(b) by the renumbering of sub-regulations (4) and (5) as sub-regulations (1) and (2).
- Amendment of regulation 134 6. Regulation 134 of the principal Regulation is amended by the deletion of the words "First Schedule" and the substitution therefor of the words "under Regulation 20".
- Insertion of new regulation 138A 7. The principal Regulations are amended by the insertion immediately after regulation 138 of the following new regulation:
- Direct trader input 138A. The Commissioner General may make rules to govern the administration of direct trader input.
- Amendment of Second Schedule (i) The Second Schedule to the principal Regulations is amended by the insertion of the following organisations:
(1) Cheshire Homes;
(2) Da gama Home for children;
(3) Magwero School for the Blind;
(4) Mambilima School of the Blind;
(5) National Rehabilitation and Vocational Center for the Disabled;
(6) Ndola School for the Blind;
(7) Sefula Secondary School for the Blind; and
(8) Zambia National Association of the Disabled Women.
- Amendment of Third Schedule 9. The Third Schedule to the principal Regulations is amended by the insertion in the appropriate places of the following organisations:
(a) Care International;
(b) Plan International;
(c) Nigerian Technical Aids Corps Scheme;
(d) Tikushima International Cooperation (TICO);
(e) World Wide Fund for Nature (WWF);
(f) African Capacity Building Foundation (ACBF); and
(g) The Christian Children's Fund (CCF).

LUSAKA
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National Planning*