

## GOVERNMENT OF ZAMBIA

## STATUTORY INSTRUMENT NO. 15 OF 2003

**The Customs and Excise Act**  
(Laws, Volume 18, Cap. 322)**The Customs and Excise (General) (Amendment) Regulations,  
2003**

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:

- |   |   |
|---|---|
| <p>1. These Regulations may be cited as the Customs and Excise (General) (Amendment) Regulations, 2003, 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<br/>S. I. No. 54<br/>of 2000</p> |
| <p>2. Regulation 16 of the principal Regulations is amended in sub-regulation (2) by the deletion of the words "carrying goods" and the substitution therefore of the words "engaged in the carriage of freight cargo".</p>   | <p>Amendment<br/>of Regulation<br/>16</p> |
| <p>3. Regulation 45 of the principal Regulations is amended in sub-regulation (2)—</p> <p style="padding-left: 40px;">(a) by the deletion of the full stop at the end of that sub-regulation and the substitution therefore of a colon;</p> <p style="padding-left: 40px;">(b) by the insertion after the colon of the following new proviso;<br/>Provided that the maximum period for the movement of goods from one bonded warehouse to another shall be five working days.</p>                                   | <p>Amendment<br/>of Regulation<br/>45</p> |
| <p>4. Regulation 47 of the principal Regulations is amended—</p> <p style="padding-left: 40px;">(a) in sub-regulation (1) by the insertion of the words "or from one bonded warehouse to another" after the words "in bond"; and</p> <p style="padding-left: 40px;">(b) by the insertion immediately after sub-regulation (2) of the following new sub-regulation:</p> <p style="padding-left: 80px;">(3) Subject to the provisions of sub-regulation (2), a customs carrier shall be required to produce proof</p> | <p>Amendment<br/>of Regulation<br/>47</p> |

of exportation of goods in bond within thirty working days from the date of exportation.

- |  |   |
|--|---|
| Amendment of Regulation 67                                   | 5. Regulation 67 of the principal Regulations is amended in paragraph (b) of sub-regulation (1) by the deletion of the words “until 31st October, 2001” and the substitution therefor of the words “until 31st October, 2003”.  |
| Amendment of Regulation 76                                   | 6. Regulation 76 of the principal Regulations is amended in sub-regulation (2) by the insertion of the words “re-exported or” after the words “goods are”.  |
| Insertion of new Regulation 81A                              | 7. The principal Regulations are amended by the insertion immediately after Regulation 81 of the following new regulation:  |
| Remission or refund of duty on goods for diplomatic missions | <p>81A (1) Subject to the provisions of this regulation, a remission of duty shall be granted in respect of goods imported or taken out of bond, if such goods are for the exclusive use of the Government of any foreign country or an international organisation with a diplomatic mission in Zambia, and a refund of duty shall be granted in respect of fuel purchased for official purposes from open stocks within Zambia by any person, under such safeguard as the Commissioner-General may determine:</p> <p style="padding-left: 40px;">Provided that in case of fuel purchased for official use from open stocks within Zambia, a refund of duty under this regulation shall be granted only to an oil marketing company approved by the Energy Regulation Board.</p> <p>(2) Subject to sub-regulation (1), a person claiming a refund or remission of duty in respect of goods imported or taken out of bond shall make a declaration to the Customs Division that the goods on which the refund or remission is claimed are solely for official use and shall not be sold or otherwise disposed of without the prior consent of the Commissioner-General and the payment of the duty thereon at the rate leviable at the date of such sale or disposal.</p> <p>(3) A remission of duty under this regulation in respect of goods produced within Zambia and liable to excise duty shall be granted only in respect of goods, which have been supplied from a bonded warehouse or purchased direct from the manufacturer.</p> <p>(4) Any oil marketing company applying for a refund of duty in respect of fuel sold to a Diplomatic Mission shall furnish, to the Customs Division, a statement accompanied by the original copy of the local purchase order issued by the mission to which the fuel was supplied stating—</p> |

(a) the quantity of fuel supplied; and

(b) a declaration signed by an authorised person stating that the fuel was supplied for official use and that it has not been, and will not be, sold or otherwise disposed of without the prior consent of the Commissioner-General and payment of duty thereon at the rate leviable at the date of the sale or disposal.

(5) Where goods are sold or disposed of in Zambia after use, the Commissioner-General shall, for purposes of determining the amount of duty payable on these goods, take into consideration the depreciation of such goods since their importation, removal from bond or purchase from open stocks.

(6) The Commissioner-General shall remit the duty on the goods if the goods are sold or disposed off more than five years after the date on which the remission or refund of duty was first granted.

8. Regulation 86 is amended in sub-regulation (2) by the deletion of the words "one hundred and fifty United States Dollars" and the substitution thereof of "two hundred and fifty United States Dollars".

Amendment  
of Regulation  
86

9. The Third Schedule to the principal Regulations is amended by the insertion in the appropriate places of the organisations set out in the Appendix to these Regulations.

Amendment  
of Third  
Schedule

#### APPENDIX

(Regulation 9)

#### AMENDMENT TO THE THIRD SCHEDULE

#### *Approved Organisations*

- (a) Department for International Development;
- (b) European Union;
- (c) Germany Technical Co-operation;
- (d) Irish Aid; and
- (e) Provincial Forestry Action Programme.

LUSAKA  
29TH JANUARY, 2003  
[MFB.103/13/1]

E. G. KASONDE,  
*Minister of Finance and  
National Planning*

