

**GOVERNMENT OF ZAMBIA**

**Statutory Instrument No. 17 of 2004**

**The Customs and Excise Act  
(Laws, Volume 18, Cap. 322)**

**The Customs and Excise (General) (Amendment)  
Regulations, 2004**

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:

1. (1) These Regulations may be cited as the Customs and Excise (General) (Amendment) Regulations, 2004, and shall be read as one with the Customs and Excise (General) Regulations, 2000, in these Regulations referred to as the principal Regulations.

Title and commencement  
S.I.No. 54 of 2000

(2) These Regulations shall come into operation on 7th February, 2004.

2. Regulation 20 of the principal Regulations is amended by the insertion at the end of that regulation of the following proviso: Provided that at ports where facilities are provided for the electronic form CR 5, such facility shall be used.

Amendment of the regulation 20

3. The principal Regulations are amended by the insertion immediately after Part VI of the following new Part:

Insertion of new Part VIA

**PART VIA  
DETERMINATION OF ORIGIN OF GOODS**

60A. The determination of the origin of any goods for the purposes of import and export shall be in accordance with the provisions of section *seventy-three* of the Act:

Determination of origin of goods

Provided that where any goods satisfy the terms and conditions of any international agreement that Zambia is a signatory to, the determination of the origin of those goods shall be in accordance with that particular agreement.

60B. (1) On application being made by an exporter of goods from Zambia, the Customs Division shall, where those goods comply with the terms and conditions of section *seventy-three* of the Act or of any terms and conditions of any international agreement that Zambia is a signatory to, issue a certificate of origin for such goods.

Certificates of origin and fees thereto

*Copies of this Statutory Instrument can be obtained from the Government Printer,  
P. O. Box 30136, 10101 Lusaka. Price K1000 each*

(2) A certificate of origin referred to in subregulation (1) shall be issued upon payment of the fee set out in Part 6 of the First Schedule.

Insertion of  
new  
regulation  
81B

4. The principal Regulations are amended by the insertion immediately after regulation 81A of the following new regulation:

Refunds  
and  
remissions of  
duty on talk  
time for  
diplomatic  
personnel

~~81B. Subject to the provisions of this regulation,~~ a refund or remission of excise duty shall be granted in respect of talk time purchased from a licenced service provider, if such talk time is for the exclusive use of the Government of any foreign country or an international organisation with a diplomatic mission in Zambia, under such safeguards as the Commissioner-General may determine.

Insertion of  
new  
regulation  
91A

5. The principal Regulations are amended by the insertion immediately after regulation 91 of the following new regulation:

Refund or  
remission of  
duty on  
goods  
imported or  
purchased by  
Zambezi  
River  
Authority

91A. (1) Subject to the provisions of this regulation, a refund or remission of the whole of the duty paid or payable shall be granted on goods imported or purchased by the Zambezi River Authority for its own use.

(2) Any entry or application made pursuant to this regulation shall be accompanied by a duly completed declaration in Form CE 25 set out in the Eighth Schedule made by a responsible officer of the company and attesting to the intended use of the goods.

(3) Any goods on which a refund of duty has been granted under the provisions of this regulation shall not be sold or otherwise disposed of in Zambia without the prior consent of the Commissioner-General and on payment of the duty, if any, at the rate leviable at the date of such sale or disposal.

Amendment  
of regulation  
96

6. Regulation 96 of the principal Regulations is amended in subregulation (1) by the insertion of the words " including special purpose motor vehicles" between the words " equipment " and " other than ".

Insertion of  
new Part  
XIIA

7. The principal Regulations are amended by the insertion immediately after Part XII of the following new Part:

## PART XII A

## EXCISE MANAGEMENT ON SERVICES

- |  |   |
|--|---|
| 113A. An application for a licence to render services liable to excise duty or to renew such licence, made pursuant to section <i>one hundred and thirty-nine C</i> of the Act shall be made in Form CE28A, as set out in the Eighth Schedule.   | Application for licence or renewal of a licence to render service |
| <del>113B. A licence to render services liable to excise duty shall be issued in the Form CE 29A as set out in the Eighth Schedule upon payment of the fee set out in the First Schedule.</del>  | Licence to render service liable to excise duty                   |
| 113C. An entry of services liable to excise duty shall be made in Form CE 20 as set out in the Eighth Schedule.  | Entry for consumption by service providers                        |
| 113D. The notice required to be lodged by a service provider who ceases to provide services liable to excise duty in terms of section <i>one hundred and thirty-nine M</i> of the Act shall be made in Form CE 20 as set out in Eighth Schedule.   | Notice on cessation of provision of service                       |
| 8. The First Schedule to the principal Regulations is amended<br>(a) in Part 4 by the insertion of the words " or services " between the words " manufactured goods " and " subject " wherever they appear;<br>(b) by the deletion of Part 6 and the substitution therefor of the new Part 6 set out in Appendix I to these Regulations; and<br>(c) in Part 7 by the deletion of the full stop after the words " fee units " and the insertion of the words " except that at ports where facilities are provided for the electronic submission of entries, a fee of <i>one hundred and eighty two</i> fee units shall be paid ". | Amendment of First Schedule                                       |
| 9. The Third Schedule to the principal Regulations is amended by the insertion in the appropriate places of the organisations set out in Appendix II to these Regulations.   | Amendment of Third Schedule                                       |
| 10. The Eighth Schedule to the principal Regulations is amended in Part III by the insertion in the appropriate place of the new item set out in Appendix III to these Regulations.  | Amendment of Eighth Schedule                                      |

APPENDIX I  
(Regulation 8 (b))

## PART 6

## Fees to be paid on issue of Certificate of Origin

Type of certificate	Fees	Units
(a) Common Market for Eastern and Southern Africa (COMESA) Certificate of Origin	10	
(b) Generalised System of Preferences (GSP) Certificate (Combined Declaration and Certificate) Form A	10	
(c) Movement Certificate (EUR) (used in preferential trade between contracting States)	10	
(d) Southern African Development Community (SADC) Certificate of Origin	10	
(e) Zambia Certificate of Origin	10	

APPENDIX II  
(Regulation 9)

Amendment to the Third Schedule  
Approved Organisations

- (a) Catholic Relief Services (CRS)
- (b) Global Fund

APPENDIX III  
(Regulation 10)

## Amendment to the Eighth Schedule

## PRESCRIBED FORMS

## PART I

Report forms related to importation, exportation and payment of duty

Reference Number	Title
CE28 A	Customs and Excise application for a licence to provide services subject to excise duty.
CE 29A	Customs and Excise licence to provide services subject to excise duty.

## PART III

Other Forms not being prescribed forms

- (a) Zambia Certificate of Origin.

N. P. MAGANDE,  
Minister of Finance and  
National Planning

LUSAKA  
5th February, 2004  
[MFB103/13/1]