

## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 11 OF 2008

**The Customs and Excise Act**  
(Laws, Volume 18, Cap. 322)**The Customs and Excise (General)**  
**(Amendment) Regulations, 2008**

IN EXERCISE of the powers contained in section *eighty nine* 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, 2008, and shall be read as one with the Customs and Excise (General) Regulations, 2000, in these Regulations referred to as the principal Regulations.

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2000

(2) These Regulations shall come into effect on 26th January, 2008.

2. Regulation 23 of the principal Regulations is amended by the deletion of the words "three thousand fee units" and the substitution therefor of the words "kwacha equivalent of five hundred United States dollars".

Amendment  
of regulation  
23

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

Insertion of  
new Part  
VIIA

## PART VII A

## TARIFF CLASSIFICATION OF GOODS

65A. An application for an advance tariff ruling under section *eighty-four C* of the Act shall be made in Form CE 37 set out in the Eighth Schedule.

Application  
for advance  
tariff ruling

65B. An advance tariff ruling issued under section *eighty-four C* of the Act shall be valid for a period of twelve months from the date of issue.

Validity of  
advance  
tariff ruling

- Amendment of regulation 89
4. Regulation 89 of the principal Regulations is amended—
- (a) in sub-regulation (1) by the deletion of the words "Investment Centre" and the substitution therefor of the words "Zambia Development Agency";
  - (b) in sub regulation (2) by the deletion of the words "listed in the Fourth Schedule" after the words "shall be" and the substitution therefor of the word "granted";
  - (c) by the insertion after sub-regulation (3) of the following new sub-regulation:
    - (4) The effective date of a rebate, refund or remission granted under this regulation shall be the date upon which the Minister issued the Ministers approval.
  - (d) by the renumbering of sub-regulation (4) as (5).
- Amendment of regulation 89A
5. Regulation 89A of the principal Regulations is amended by the insertion after sub-regulation (4) of the following new sub-regulation:
- (5) Any organisation to which a rebate, refund or remission is granted under this regulation shall be listed in Part I of the Fourth Schedule.
- Amendment of regulation 89B
6. Regulation 89B of the principal Regulations is amended by the insertion after sub-regulation (3) of the following new sub-regulation:
- (4) Any organisation to which a rebate, refund or remission is granted under this regulation shall be listed in Part II of the Fourth Schedule.
- Amendment of regulation 89C
7. Regulation 89C of the principal Regulations is amended —
- (a) by the deletion of sub-regulations (2) and (3) and the substitution therefor of the following sub-regulations:
    - (2) The rebate, remission or refund shall be for a period of up to five years and the effective date shall be the date upon which the Minister issues the Minister's approval.

(3) Where such rebate, refund or remission has been granted pursuant to sub-regulation (1), the inputs concerned shall not be sold or otherwise disposed of except with the prior consent of the Commissioner-General and upon payment of duty, if any, at the rate applicable at the date of such sale or disposal and upon such conditions as the Minister may determine.;

(b) by the insertion after sub-regulation (3) of the following new sub-regulation:

(4) Any organisation to which a rebate, refund or remission is granted under this regulation shall be listed in Part III of the Fourth Schedule.; and

(c) by the renumbering of sub-regulation (4) as (5).

8. The principal Regulations are amended by the revocation of regulation 138 and the substitution therefor of the following new regulation:

138. (1) The customs carrier's licence referred to in regulation 30 may be issued in accordance with the terms and conditions set out in the treaty under which the goods are imported.

(2) No person shall be engaged in executing transit operations without a Customs Bond Certificate issued by the competent authority in the member state where that person is resident or established, except that the competent authority shall inform all member states of all persons so licensed.

(3) Pursuant to sub section (3) of section *forty three* of the Act, a Customs Bond Certificate shall be issued to principal sureties that fulfill the requirements as set out in the treaty under which the goods are imported and the Customs Bond Agreement:

Provided that the Customs Division shall—

Revocation  
and  
replacement  
of regulation  
138

Customs  
Bond  
Agreement

- (a) determine the general bond amount for either single transit or multiple transit operations; and
- (b) upon notification by the principal surety decide on the admission of the designated surety.

(4) The Customs Division shall issue a certificate of approval to the means of transport in accordance with the Act.

(5) For the purpose of this regulation—

“carrier” means the person actually transporting goods in transit or in charge of or responsible for the operation of the respective means of transport; and

“certificate of guarantee” means a customs transit guarantee certificate which is issued to the principal by the customs office of guarantee.

Amendment  
of  
Regulations

9. The principal Regulations are amended—
- (a) by the deletion of the words “Investment Centre” wherever they appear and the substitution therefor of the word “Zambia Development Agency”; and
  - (b) by the deletion of the words “Investment Act” and “Investment Centre Act” wherever they appear and the substitution therefor of the words “Zambia Development Agency Act, 2006”.

Amendment  
of First  
Schedule

10. The First Schedule to the principal Regulations is amended—
- (a) in Part 6 by the insertion immediately after item (f) of the new item set out in Appendix I to these Regulations;

(b) by the repeal of Part 8 and the substitution of the new Part 8 set out in Appendix I to these Regulations.

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| 11. The Third Schedule to the principal Regulations is amended as set out in Appendix II to these Regulations.  | Amendment of Third Schedule                   |
| 12. The principal Regulations are amended by the revocation of the Fourth Schedule and the substitution therefor of the Fourth Schedule set out in Appendix III to these Regulations. | Revocation and replacement of Fourth Schedule |
| 13. The Eighth Schedule to the principal Regulations is amended as set out in appendix IV to these Regulations.   | Amendment of Eighth Schedule                  |

APPENDIX I  
(Regulation 10)

AMENDMENT TO THE FIRST SCHEDULE

*Part 6: Fees to be paid on issue of certificate of origin*

<i>Type of Certificate</i>	<i>Fee Units</i>
(g) Simplified COMESA Certificate of Origin	25

*Part 8: Fee to be paid on the entry of goods:*

The fee to be paid on the entry of goods for any customs procedure shall be a sum equal to 10 fee units for each entry except that at ports where facilities are provided for the electronic submission of entries, the fee to be paid shall be a sum equal to two hundred and seventy-eight fee units for each entry.

APPENDIX II  
(*Regulation 11*)

AMENDMENT TO THE THIRD SCHEDULE

*Approved Organisations*

- (a) Centre for International Forestry Research;
- (b) Concern Worldwide Zambia
- (c) Centre for Infectious Disease Research in Zambia
- (d) Marie Stopes International Zambia

## APPENDIX III

*(Regulation 12)*

## FOURTH SCHEDULE

*(Regulations 89A, 89B and 89C)*

## REBATE, REFUND OR REMISSION OF DUTY ON GOODS

## PART I

REBATE, REFUND OR REMISSION OF DUTY ON GOODS FOR THE ASSEMBLY OF  
MOTOR VEHICLES, TRAILERS, MOTOR CYCLES AND BICYCLES

<i>Name of Investor</i>	<i>Approval Date</i>
TATA Zambia	12th June, 2006

## PART II

REBATE, REFUND OR REMISSION OF DUTY ON GOODS FOR INPUTS  
USED IN THE MANUFACTURE OF ROOFING SHEETS

<i>Name of Investor</i>	<i>Approval Date</i>
Safintra Zambia Ltd	3rd September, 2007

## PART III

REBATE, REFUND OR REMISSION OF DUTY ON GOODS FOR USE IN PRIORITY  
SECTORS IN MULTI-FACILITY ECONOMIC ZONES

<i>Name of Investor</i>	<i>Approval Date</i>
Sikale Wood Manufacturing	10th August, 2007

## APPENDIX IV

*(Regulation 13)*

## AMENDMENT TO THE EIGHTH SCHEDULE

<i>Reference No.</i>	<i>Title</i>
CE 37	Customs and Excise Application for advance tariff ruling N.P. MAGANDE, <i>Minister of Finance and National Planning</i>