

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 8 OF 2009

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

**The Customs and Excise (General) (Amendment)
Regulations, 2009**

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. (1) These Regulations may be cited as the Customs and Excise (General) (Amendment) Regulations, 2009, 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 and
commencement</p> <p>S.I. No. 54
of 2000</p> |
| <p>(2) These Regulations shall come into effect on 31st January, 2009.</p> | |
| <p>2. Regulation 2 of the principal Regulations is amended by the insertion in the appropriate place of the following new definitions:</p> <p style="padding-left: 40px;">“benefit of the public” has the meaning assigned to it in the Customs and Excise (Public Benefit Organisation) (Rebate, Refund or Remission) Regulations, 2009;</p> <p style="padding-left: 40px;">“industrial park” has the meaning assigned to it in the Zambia Development Agency Act, 2006;</p> <p style="padding-left: 40px;">and</p> <p style="padding-left: 40px;">“public benefit organisation” has the meaning assigned to it in the Customs and Excise (Public Benefit Organisation) (Rebate, Refund or Remission) Regulations, 2009.</p> | <p>Amendment
of regulation
2</p> <p>S.I. No. 7 of
2009</p> <p>Act No. 11
of 2006</p> |
| <p>3. Regulation 14 of the principal Act is amended in sub-regulation (2), by the insertion immediately after the words “due on the goods” of the words “from the date of registration or”.</p> | <p>Amendment
of regulation
14</p> |
| <p>4. Regulation 88 of the principal Regulations is amended
(a) by the insertion immediately after sub-regulation (2), of the following new sub-regulations:</p> | <p>Amendment
of regulation
88</p> |

(3) The declaration referred to in sub-regulation (2) shall be made in Form CE 25 set out in the Eighth Schedule.

(4) Where an organisation listed in the Third Schedule contracts a third party to undertake a scientific, relief, agricultural, technical assistance or development project, the organisation shall notify the Commissioner-General, in writing, of such arrangement, and any rebate granted in respect of the development project shall be limited to the goods which are specified in the bill of quantities, where applicable, for the project that qualify for a rebate, refund or remission under section *eighty-nine* of the Act.

(5) Sub-regulation (4) does not apply to consumables.

(6) In this regulation—

“consumables” means items that are utilised by an organisation and are depleted on a regular basis and includes fuel, lubricants, spare parts and tyres but excludes capital items.; and

(b) by the renumbering of sub regulation (3) as sub-regulation (7).

Insertion of
new
regulation
88A

Rebate,
refund or
remission of
duty on
goods for
public
benefit

SI No. 7 of
2009

5. The principal Regulations are amended by the insertion immediately after regulation 88 of the following new regulation:

88A. (1) A public benefit organisation approved in accordance with the Customs and Excise (Public Benefit Organisation) (Rebate, Refund or Remission) Regulations, 2009, shall, subject to the provisions of this regulation, be granted a rebate, refund or remission of the whole or any part of the duty paid or payable in respect of goods imported or taken out of bond and are to be used in connection with providing a service for the benefit of the public.

(2) Any rebate, refund or remission under sub-regulation (1) shall be granted in accordance with the terms and conditions of the Customs and Excise (Public Benefit Organisations) (Rebate, Refund or Remission) Regulations, 2009.

(3) An organisation granted a rebate, refund or remission under sub-regulation (1) shall submit a declaration in Form CE 25 set out in the Eighth Schedule.

(4) A rebate, refund or remission granted under this regulation shall be granted on condition that the goods concerned shall not be sold, or otherwise disposed of, to any person not entitled to import them free of duty except with the approval of the Commissioner-General and on payment of duty, at the rate leviable at the date of such sale, use or disposal.

(5) For the purpose of determining the amount of duty payable on an article in accordance with sub regulation (4), the Commissioner-General may take into consideration the depreciation of the article since it was imported or removed from bond as the case may be, and the Commissioner-General shall remit the duty if the sale or disposal is to be effected more than five years after the date when the rebate, refund or remission of duty was granted.

6. Regulation 89C of the principal Regulations is amended —
 (a) by the deletion of sub-regulation (1), and the substitution therefor of the following new sub-regulation:

Amendment
of regulation
89C

(1) The Minister may, on the recommendation of the Director-General of the Zambia Development Agency, approve a rebate, refund or remission, for five years, of the whole or any part of the duty paid or payable in respect of raw materials, machinery, equipment and such other capital goods, other than spares therefor required for use in priority sectors or rural business enterprises; and

(b) in sub-regulation (5), by the insertion in the appropriate place of the following new definition:

“rural business enterprise” has the meaning assigned to it under the Zambia Development Agency Act, 2006.

7. The principal Regulations are amended by the insertion immediately after regulation 89C of the following new regulations:

Insertion of
new
regulation
89D and
89E

89D. (1) The Minister may, on the recommendation of the Director General of the Zambia Development Agency, approve a rebate, refund or remission of the whole or any part of the duty, paid or payable in respect of materials, machinery, equipment and other capital goods including accessories as specified in the bill of quantities submitted with an application for approval, required for the development of a multi-facility economic zone or an industrial park.

Rebate,
refund or
remission of
duty for
development
of multi-
facility
economic
zone
or industrial
park

(2) The effective date of the rebate, refund or remission referred to under sub-regulation (1) shall be the date upon which the approval is granted.

- (3) Any rebate, refund or remission shall be granted
- (a) on condition that the goods concerned will 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 leviable at the date of such sale or disposal; and
- (b) on such other conditions as the Minister may determine.
- (4) For the purpose of determining the amount of duty payable on an article in accordance with paragraph (a) of sub regulation (3), the Commissioner-General may take into consideration the depreciation of the article since it was imported or removed from bond, as the case may be, and the Commissioner-General shall remit the duty if the sale or disposal is to be effected more than five years after the date when the rebate, refund or remission of duty was granted.
- (5) In this regulation—
 “bill of quantity” means the bill of quantity approved under the Multi-Facility Economic Zones (General) Regulations, 2007.

SI No. 65 of
2007

Rebate,
refund or
remission of
duty for
business
enterprise in
industrial
park

- 89E. (1) The Minister may, on the recommendation of the Director General of the Zambia Development Agency, approve for five years, a rebate, refund or remission of the whole or any part of the duty paid or payable in respect of machinery and equipment, other than spare parts required for a business enterprise in an industrial park.
- (2) The effective date for the rebate, refund or remission referred to under sub-regulation (1) shall be the date upon which the approval is granted.
- (3) Any rebate, refund or remissions shall be granted—
- (a) on condition that the goods 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 leviable at the date of such sale or disposal; and
- (b) on such other conditions as the Minister may determine.
- (4) For the purpose of determining the amount of duty payable on an article in accordance with paragraph (a) of sub regulation (3), the Commissioner-General may take

into consideration the depreciation of the article since it was imported or removed from bond, as the case may be, and the Commissioner-General shall remit the duty if the sale of disposal is to be effected more than five years after the date when the rebate, refund or remission of duty was granted.

8. Regulation 96 of the principal Regulations is amended by the deletion of sub-regulation (1) and the substitution therefor of the following new sub-regulation: Amendment of regulation 96

(1) A holder of a mining right issued under the Mines and Minerals Development Act, 2008, may apply to the Minister for a rebate, refund or remission of the whole or any part of the duty paid or payable in respect of mining plant, mining machinery or mining equipment including special purpose motor vehicles other than spare parts therefor, furnishing details of— Act No. 7 of 2008

(a) the mining right;

(b) the activities carried out pursuant to the mining right; and

(c) the nature and quantity, substantive tariff description, classification in the customs tariff and customs value of the goods in respect of which the rebate, refund or remission is sought.

9. Regulation 101 of the principal Regulations is amended by the deletion of sub-regulation (3) and the substitution therefor of the following new sub-regulation: Amendment of regulation 101

(3) The amount of any drawback paid or payable to an exporter or supplier shall be calculated by multiplying the lower of the selling price, standard price, ex-factory or other place of production of the output by the duty drawback coefficient.

10. The First Schedule to the principal Regulations is amended (a) by the deletion of Part 9 and the substitution therefor of the following new Part: Amendment to First Schedule

Part 9: Fees for attendance of officers at any time outside of defined working hours:

(1) The fees payable by any person in respect of whom, or in respect of whose business the attendance of any customs officer is, in the opinion of the Commissioner-General, necessary at any time outside the working hours of the

customs shall be a sum equal to one hundred and ninety-five fee units per officer per hour or part thereof with a minimum charge of a sum equal to twenty fee units.

(2) The fees payable by any person in respect of whom, or in respect of whose business the attendance of any customs officer is, in the opinion of the Commissioner-General, necessary at a remote location at any time, shall be a sum equal to one hundred and ninety-five fee units per officer per hour or part thereof, inclusive of the time travelled, plus an additional fee of a sum equal to sixty fee units per kilometer to and from such location beyond the distance of twenty kilometers for each vehicle used.; and

(b) in Part 10, by the deletion of the words “fifty fee units” in paragraph (1) and the substitution therefor of the words “one hundred fee units”.

Amendment
of Third
Schedule

11. The Third Schedule to the principal Regulations is amended (a) by the deletion, of the words “Harvest Help”, wherever they appear and the substitution therefor of the words “Self Help Africa”; and

(b) by the insertion in the appropriate place, of the words “Flemish Office for Development Co operation and Technical Assistance (VVOB)”.

Amendment
of Fourth
Schedule

12. The principal Regulations are amended in the Fourth Schedule by the deletion of Part I and the substitution therefor of the following new Part:

PART I

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

MOTOR VEHICLES

Name of Investor
TATA Zambia

Approval Date
12th June, 2006

TRAILER

Name of Investor
Agro Fuels Investments Limited

Approval Date
28th July, 2008

13. The principal Regulations are amended by the revocation of the Fifth Schedule and the substitution thereof of the Fifth Schedule set out in the Appendix to these Regulations. Amendment
of Fifth
Schedule

APPENDIX

(Regulation 13)

FIFTH SCHEDULE

*(Regulation 96)*REBATE, REFUND OR REMISSION OF DUTY ON GOODS FOR
MINING HOLDERS

	<i>Organisation</i>	<i>Licence No.</i>	<i>Admin location</i>
1.	Larfarge Cement Zambia/Chilanga Cement Plc	LML 52	Lusaka
2.	Mokamoa Mining Joint Venture Company Limited	SML 235	Mufulira
3.	Central Africa Mining Limited	SML 263	Ndola
4.	Dolomite Aggregates Limited	SML 72	Lusaka
5.	Laurel Mining Equipment Limited	GL 701	Ndola
6.	Maamba Collieries Limited	LML 17	Maamba
7.	Asshia Haulage Limited	SML 64	Lusaka
8.	Triple Plate Junction Limited	PI Ls 322	Ndola
9.	Zhongui Mining Industry Zambia Limited	PI Ls 30	Lusaka
10.	Luapula Basemetals Limited	SML 240	Mansa
11.	Chibuluma Mines Plc	LMI 24	Kalulushi
12.	Eagle traditon Limited	SML 388	Lusaka
13.	Scirocco Enterprises Limited	SML 241	Lusaka
14.	Tunta Minig Limited	SML 255	Kitwe
15.	Geotech Zambia Limited	GL 707	Lusaka
16.	A.C and G. Njanji Mining and General Contractors	SML 354	Chingola
17.	Beanal Import and Export General Merchants Limited	SML 354	Kabwe
18.	Diallo Enterprises Limited	SML 300	Ndola
19.	Chambishi Metal Plc	LML 30	Kitwe

20.	Chambishi Copper Smelter Limited	LML 62	Kitwe
21.	Mopani Copper Mines Plc	LML 37	Kitwe
22.	Chinam Manufacturing (PVT) Limited	SML 214	Kabwe
23.	Pochy Mining Zambia	SML 376	Ndola
24.	Chantete Emerald Limited	GL 21	Kitwe
25.	Tripe S. Ranch Limited	SML303	Mufulira
26.	Kagem Mining Limited	GL 713	Kitwe
27.	Elmar Engineering Limited	SML 127/1	Lusaka
28.	Gabman Limited	GL 320	Lusaka
29.	Kansanshi Mining Plc	LML 16	Solwezi
30.	Lumwana Minig Plc	LML 49	Lumwana
31.	Albidon Mines	LML 54.	Mazabuka
32.	First Quantum Mining Plc	LML 19 and PLL 154	Ndola
33.	Grizzly mining Limited	SML 19	Kitwe
34.	Sino Metals Leach Zambia Limited	LML 65	Kitwe
35.	Mulundu Mines Limited	SML 19	Lusaka
36.	Universal Mining and Chemicals Industries Limited	LML 55	Lusaka
37.	Jv Civis Limited	SML 101	Kitwe
38.	Ebenezer Emerald Mines	GL340	Kitwe

LUSAKA

30th January, 2009

[MFB/103/17/30]

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National Planning*