

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 23 OF 2016

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

**The Customs and Excise (General) (Amendment)
Regulations, 2016**

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

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| 1. These Regulations may be cited as the Customs and Excise (General) (Amendment) Regulations, 2016, and shall be read as one with the Customs and Excise (General) Regulations, 2000, in these Regulations referred to as the principal Regulations. | Title
S.I No. 54 of 2000 |
| 2. Regulation 70 (3) of the principal Regulations is amended by the deletion of the words “five years ” and the substitution therefor of the words “ six years ”. | Amendment of regulation 70 |
| 3. The principal Regulations are amended by the repeal of regulation 88 and the substitution therefor of the following: | Repeal and replacement of Regulation 88 |
| 88. (1) An organisation engaged in a scientific, relief, agricultural, technical assistance or development programme or scheme in Zambia, approved by the Minister and listed in the Third Schedule, shall be granted a rebate, refund or remission of the whole or part of the duty paid or payable in respect of goods imported or taken out of bond or, in the case of motor vehicles, obtained from open stock that are to be used in connection with the programme. | Rebate, refund or remission of duty |
| (2) Where an organisation referred to in subregulation (1) contracts or funds a third party to undertake the development programme or scheme, the goods imported by the third party for the direct consumption of the development programme or scheme shall be granted a rebate, refund or remission of the whole or any part of the duty paid or payable in respect of the goods imported or taken out of bond or, in the case of | |

motor vehicles, obtained from open stock, that are intended to be directly consumed by the development programme or scheme.

(3) The Commissioner-General shall require the lodgment of a duly completed declaration in Form CE 25 set out in the Eighth Schedule, made by a responsible member of the organisation referred to in subregulation (1) that the goods concerned will be solely for the purpose specified in the agreement or memorandum of understanding relating to the programme and 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.

(4) For the purposes of determining the amount of duty payable on an article in accordance with subregulation (2), the Commissioner-General may take into consideration the depreciation of the article from the time it was imported, removed from bond or purchased from open stocks, and 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.

Repeal and replacement of regulation 88B
Rebate, refund or remission of duty in respect of goods procured by third party

4. The principal Regulations are amended by the repeal of regulation 88B and the substitution therefor of the following:

88B. (1) Subject to subregulation (2), where an implementing agency receives financial assistance from an organisation referred to in regulation 88 and—

- (a) undertakes the development programme or scheme; or
- (b) contracts a third party to undertake the development programme or scheme;

the goods imported by the implementing agency or third party for the development programme or scheme shall be granted a rebate, refund or remission of the whole or part of the duty paid or payable in respect of the goods imported or taken out of bond or, in the case of motor vehicles, obtained from open stock, that are intended to be directly consumed by the development programme or scheme.

(2) Subregulation (1) does not apply to an agreement or memorandum of understanding entered into by an implementing agency referred to in that subregulation and the Government of the Republic of Zambia, in relation to the programme, requiring the contractor to pay assessed duties.

(3) An implementing agency which contracts a third party to undertake a scientific, relief, agricultural, technical assistance or development programme shall notify the Commissioner General of the contract, in writing, with such documentation as the Commissioner General may specify, and any remission granted in respect of the development programme shall be limited to the goods which are specified in the bill of quantities, where applicable, for the programme that qualifies for a remission.

(4) Where an implementing agency contracts a third party to undertake a programme referred to in subregulation (3), the implementing agency shall notify the Commissioner General in writing, of any amendments to the documents or any other part of the agreement with such documentation as the Commissioner General may specify, and any remission granted in respect of the programme shall be limited to the goods which are specified as amended, where applicable, for the programme that qualifies for a remission.

(5) The eligible goods shall be solely for the purpose of the programme for which the funds were

provided and 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.

(6) For the purpose of determining the amount of duty payable on an article in accordance with subregulation (5), the Commissioner-General—

- (a) may take into consideration the depreciation of the article since it was imported, removed from bond or purchased from open stocks; and
- (b) shall remit the duty if the sale or disposal is to be effected more than five years from the date of the grant of the rebate, refund or remission of duty.

(7) For purposes of this regulation, “implementing agency” means a Government Ministry or any other organisation approved by Government to undertake a development programme on behalf of the Government.

5. The principal Regulations are amended in the heading of Part XIIB by the deletion of the words “on carbon emissions”.

Amendment
of Part XIIB

- Amendment of Regulation 113J
6. Regulation 113J of the principal Regulations is amended—
- (a) in the marginal note by the deletion of the words “ on carbon emission ”; and
- (b) by the deletion immediately after the word “ granted ” of the words “ i n respect of carbon emissions ”.
- Amendment of the First Schedule
7. The First Schedule to the Principal regulations is amended by the revocation of Part 9 and the substitution therefor of the following:

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 of the working hours of the customs shall be a sum equal to two hundred 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 two hundred fee units per hundred fee units per officer per hour or party thereof, inclusive of 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.

- Amendment of Third Schedule
8. The Third Schedule is amended by the—
- (a) deletion of the words—
- (i) “ Czechoslovakia Technical Assistance ” and the substitution therefor of the words “ Czech Development Agency ”; and
- (ii) “ French Agency for Development (Agency Française De Development - AFD) ” and the substitution therefor of the words “ Agence Française De Development and PROPARCO (AFD Group) ”; and
- (b) insertion in the appropriate places of the words “ Family Health International ” and “ Japanese Technical assistance ”.

- Amendment of Fourth Schedule
9. The Fourth Schedule is amended by the insertion in the appropriate place, of the companies set out in Appendix.

APPENDIX
(Regulation 10)

FOURTH SCHEDULE
(Regulation 98D)

REBATE, REFUND OR REMISSION OF DUTY ON GOODS

<i>Name of investor</i>	<i>Date</i>	<i>Licence No.</i>	<i>Number of Jobs Pledged</i>
Akrasi Properties Limited	5th January, 2015	ZDA 1826/08/2013	95
Arsal Investments Limited	28th September, 2015	ZDA 2439/06/2015	35
Buffalo Consortium Limited	8th January, 2015	ZDA 2295/12/2014	253
China Champion Investments Limited	21st October, 2015	ZDA/2435/06/2015	200
CNZ Furniture Company Limited	8th January, 2015	ZDA 2269/11/2014/ms	210
Cosmopolitan Shopping Centre Limited	4th August, 2015	ZDA 1276/02/2012	300
Da Tang Steel Company Limited	5th January, 2015	ZDA 2257/10/2014	100
Doermann Investments Limited	10th June, 2015	ZDA 1854/09/2013/tt	45
Dyonair Industrial Gas Zambia Limited	22nd July, 2015	ZDA 2460/06/2015/tt	55
Fast Waste Management Limited	22nd October, 2015	ZDA 2581/09/2015	78
Green Safaris Zambia Limited	22nd October, 2015	ZDA 2510/07/2015	30
Luambe Conservation Limited	22nd July, 2015	ZDA 2399/04/2015/cp	27
Martech Electrical and Electronics Limited	28th September, 2015	ZDA 2506/07/2015	82
MM Integrated Steel Mills Limited	8th January, 2015	ZDA 1913/10/2013	230
MMRP Company Limited	8th January, 2015	ZDA 2255/10/2014	200
Mukango Properties Limited	18th May, 2015	ZDA 2313/12/2014	50
Neelkanth Lime Limited	22nd July, 2015	ZDA 1874/09/2013/cp	120
Northside Developments Limited	24th September, 2015	ZDA 2402/04/2015	130
Omicron Services (Z) Limited	6th March, 2015	ZDA 2013/01/2014	45
Rock Solid Real Estate Developers Limited	28th September, 2015	ZDA 9194/08/2014	595
Sav Steel Mills Limited	18th March, 2015	ZDA 2258/10/2014	85

Sunbird Bio-energy Zambia Limited	18th March, 2015	ZDA 2284/11/2014	250
U-Fuel Limited	4th August, 2015	ZDA 2455/06/2015	324
Zambezi Sands Africa Limited	30th April, 2015	ZDA 2339/09/2014/m	30
Zambezi Sands Africa Limited	30th April, 2015	ZDA 2240/09/2014/m	30
Zambian Breweries Limited	24th February, 2015	ZDA 2121/04/2014	34
Zambian Jihai Agriculture Company Limited	6th August, 2015	ZDA 2409/04/2015/msm	460

Lusaka

11th April, 2016

[MFB.64/9/46]

A. B. CHIKWANDA,
Minister of Finance