

Zambia

Customs and Excise Act

Customs and Excise (Ethyl Alcohol) (Refunds, Rebates and Remissions) Regulations, 2020

Statutory Instrument 41 of 2020

Legislation as at 27 April 2020

FRBR URI: /akn/zm/act/si/2020/41/eng@2020-04-27

There may have been updates since this file was created.

PDF created on 21 February 2024 at 17:03.

Collection last checked for updates: 31 December 1996.

[Check for updates](#)



About this collection

The legislation in this collection has been reproduced as it was originally printed in the Government Gazette, with improved formatting and with minor typographical errors corrected. All amendments have been applied directly to the text and annotated. A scan of the original gazette of each piece of legislation (including amendments) is available for reference.

This is a free download from the Laws.Africa Legislation Commons, a collection of African legislation that is digitised by Laws.Africa and made available for free.

www.laws.africa
info@laws.africa

There is no copyright on the legislative content of this document.

This PDF copy is licensed under a Creative Commons Attribution 4.0 License (CC BY 4.0). Share widely and freely.

Customs and Excise (Ethyl Alcohol) (Refunds, Rebates and Remissions) Regulations, 2020
Contents

1. Title	1
2. Interpretation	1
3. Grant of remission	1
4. Grant of authority to use ethyl alcohol	2
5. Filing of return	2
6. Obligations of authorised user	2
7. Special provisions with respect to authorised users of ethyl alcohol	3
8. Obligation of authorised user to keep records	3
9. Obligation of authorised users to render returns	3
10. General	3
11. Use of ethyl alcohol on terms approved by Commissioner-General	3
12. Notification of cessation and revocation	4
13. Remission off duty on related ethyl alcohol which are lost or destroyed	4

Zambia

Customs and Excise Act

Customs and Excise (Ethyl Alcohol) (Refunds, Rebates and Remissions) Regulations, 2020

Statutory Instrument 41 of 2020

Published in Government Gazette on 27 April 2020

Assented to on 27 April 2020

Commenced on 1 March 2020

[This is the version of this document from 27 April 2020.]

In exercise of the powers contained in section 89 of the Customs and Excise Act, the following regulations are made:

1. Title

- (1) These Regulations may be cited as the Customs and Excise (Ethyl Alcohol) (Refunds, Rebates and Remissions) Regulations, 2020.
- (2) These Regulations are deemed to have come into operations on 1st March, 2020.

2. Interpretation

In these Regulations, unless the context otherwise requires—

"**authorised user**" means a person authorised under regulation 4 to use spirits under rebate for a purpose in respect of which a rebate of duty is granted by these Regulations;

"**ethyl alcohol**" means undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher;

"**official requisition**" means an official requisition issued by an authorised user in terms of regulation 4(2);

"**rebated**" means under rebate of duty granted by these Regulations.

3. Grant of remission

- (1) Subject to these Regulations, a refund or remission of the whole duty paid or payable shall be granted on ethyl alcohol if such ethyl alcohol is used solely for the manufacture of sanitisers.
- (2) Subject to the provisions of these Regulations, a remission of the whole excise duty shall be granted on ethyl alcohol where the product is—
 - (a) imported directly by an approved manufacturer in accordance with set criteria;
 - (b) is bought directly from a licensed local manufacturer;
 - (c) taken out of a bonded warehouse in accordance with regulation 53 of the Customs and Excise (General) Regulations, 2000 [S.I. No. 54 of 2000]; or
 - (d) is removed from one authorised user to another authorised user.

- (3) Nothing contained in sub-regulation (2) shall be construed as prohibiting the removal of ethyl alcohol on which the duty has not been paid—
 - (a) from one distillery to another; or
 - (b) from a licensed distillery to a warehouse if the warehouse is under the control of and is licensed in the name of the same person as the distillery; for use or disposal.

4. Grant of authority to use ethyl alcohol

- (1) Subject to these Regulations, the Commissioner General may, in writing, authorise a person to use ethyl alcohol for the purpose in respect of which a refund or remission of duty is granted by these Regulations.
- (2) The authorisation granted in terms of sub-regulation (1) shall specify—
 - (a) the premises on which the ethyl alcohol is to be used;
 - (b) that the sole purpose for which the ethyl alcohol is to be used is in the manufacture of sanitiser;
 - (c) the manner in which the ethyl alcohol is to be used;
 - (d) the quantity of the ethyl alcohol to be imported or sourced locally;
 - (e) the country of origin, in case of an importation;
 - (f) the name and TPIN of consignee; and
 - (g) the name and TPIN of the local supplier.
- (3) The Commissioner-General shall not authorise any person to use rebated ethyl alcohol for any purpose other than the manufacture of sanitiser.
- (4) A manufacturer shall not sell or dispose of the goods on which excise duty has been suspended pursuant to these Regulations without the authorisation of the Commissioner-General.
- (5) The Commissioner-General may, before granting authorisation, require an authorised user to furnish information relating to the manufacturing process of the sanitiser and any other information that the Commissioner-General may specify.

5. Filing of return

- (1) An application made under these Regulations shall be accompanied by a duly signed declaration by the authorised user attesting to the use of the ethyl alcohol.
- (2) All local purchases of ethyl alcohol shall be accompanied by a valid local purchase order.

6. Obligations of authorised user

An authorised user shall ensure that—

- (a) ethyl alcohol obtained in accordance with these Regulations is kept in a secure place under the control of the authorised user;
- (b) ethyl alcohol is withdrawn from stock only under the supervision of the authorised user and in such quantities that are required for immediate use; and
- (c) all provisions of these Regulations regarding the location and security of the ethyl alcohol are complied with.

7. Special provisions with respect to authorised users of ethyl alcohol

- (1) The Commissioner General may direct that an authorised user shall not carry out any manufacturing operation in which ethyl alcohol is used unless the manufacturing operation is supervised by an authorised officer.
- (2) Despite the other provisions of these Regulations, where an authorised user uses a large quantity of ethyl alcohol continuously, in relation to the particular nature of the operation, the Commissioner-General may make special arrangements that as the Commissioner-General considers necessary to protect revenue.

8. Obligation of authorised user to keep records

- (1) An authorised user shall keep records, in a form approved by the Commissioner General, showing full particulars of all receipts and disposals of ethyl alcohol in respect of each month and the stock on hand at the end of each month, in a manner that the ethyl alcohol can readily be accounted for to the satisfaction of the Commissioner-General.
- (2) Where an authorised user is licensed in terms of section 93 of the Act, the Commissioner-General shall allow the authorised user to keep such books as will comply with the provisions of section 108 of the Act.
- (3) Subject to the provisions of sub-regulation (1), where an authorised user fails to keep records in the approved manner, that ethyl alcohol received by the authorised user during the period when the records were not so kept is deemed to have been used for a purpose other than that for which the approval was granted and the duty due on that ethyl alcohol is payable unless the authorised user satisfies the Commissioner-General that the ethyl alcohol was used for the purpose of manufacture of sanitiser.

9. Obligation of authorised users to render returns

- (1) An authorised user shall submit a return on or before the fifteenth day of the subsequent month, indicating—
 - (a) the ethyl alcohol on hand at the beginning of the month;
 - (b) the quantity of ethyl alcohol received during the previous month;
 - (c) the quantity of ethyl alcohol used, sold or otherwise disposed of during that month;
 - (d) the quantity of ethyl alcohol on hand at the end of that month; and
 - (e) the manufacturing and business activities undertaken during the month.
- (2) If the authorised user is licensed in terms of section 93 of the Act, the Commissioner-General may allow that authorised user to render returns that will comply with the provisions of section 108 of the Act and this Regulation.

10. General

An authorised user whose authority is revoked by the Commissioner-General is not entitled to a refund of the whole or any portion of the fee paid under this Regulation.

11. Use of ethyl alcohol on terms approved by Commissioner-General

Except with the consent of the Commissioner-General, an authorised user shall not use or dispose of ethyl alcohol otherwise than in accordance with the terms of Commissioner-General's authority and the provisions of these Regulations.

12. Notification of cessation and revocation

- (1) Where an authorised user ceases to use ethyl alcohol in accordance with the terms of the authority granted to him under these Regulations, the authorised user shall notify the Commissioner General accordingly.
- (2) The Commissioner-General may revoke the authority granted to an authorised user under these Regulations if that authorised user—
 - (a) ceases to use ethyl alcohol in accordance with the terms of that authority; or
 - (b) contravenes or fails to comply with these Regulations or the Customs and Excise Act [Cap. 322].
- (3) Where the Commissioner-General revokes the authority granted to an authorised user, that user shall, within a period of time fixed by the Commissioner General, dispose of any ethyl alcohol obtained by virtue of such authority in a manner that the Commissioner General may direct.

13. Remission off duty on related ethyl alcohol which are lost or destroyed

- (1) Subject to these Regulations, a refund or remission of the whole duty shall be granted, where the ethyl alcohol lost—
 - (a) in the course of and by reason of the process of manufacture on the premises of an authorised user; or
 - (b) without going into consumption while stored.
- (2) A refund or remission under subregulation (1) shall be granted only if the Commissioner-General is satisfied that every reasonable effort was made and precaution taken to prevent the loss or destruction of the ethyl alcohol.
- (3) An authorised user who wishes to claim a refund or remission of duty in terms of this Regulation shall submit a written explanation to the Commissioner-General of the circumstances in which the destruction or loss occurred.

Dr K. B. E. Ng'andu

Minister of Finance