

**GOVERNMENT OF ZAMBIA**

**STATUTORY INSTRUMENT No. 50 of 2022**

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

**The Customs and Excise (General) (Amendment)  
Regulations, 2022**

IN EXERCISE of the powers contained in section 198 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, 2022, and shall be read as one with the Customs and Excise (General) Regulations, 2000, in these Regulations referred to as the principal Regulations.   | Title<br><br>S.I. No. 54<br>of 2000  |
| 2. The principal Regulations are amended by the insertion of the following new regulation immediately after regulation 95:  | Insertion of<br>regulation<br>96   |
| 96. (1) A rebate, refund or remission of the whole or any part of the duty paid or payable shall be granted to a holder of a mining right in respect of mining plant, mining machinery, mining equipment and other goods used in mining operations, other than spare parts thereof, imported or taken out of bond by that holder of a mining right.   | Rebates,<br>refund or<br>remission of<br>duty for<br>holder of<br>mining right |
| (2) A holder of a mining right who intends to claim for a rebate, refund or remission of duty under subregulation (1) shall furnish the Commissioner-General with details of—<br><br>(a) the mining right;<br><br>(b) the activities carried out in relation to the mining right; and<br><br>(c) the nature and quantity, substantive tariff description and classification in the customs tariff and customs value of the goods in respect of which the rebate, refund or remission is sought. |  |

- (3) A holder of a mining right shall, in addition to furnishing the details under subregulation (2), complete a declaration in Form CE 25 set out in the Eighth Schedule.
- (4) The goods in respect of which a refund, rebate or remission is granted under this regulation, shall not be sold or otherwise disposed of without the prior consent of the Commissioner-General and payment of the duty thereon at the rate leviable on the goods at the date of the sale or disposal.
- (5) The Commissioner-General may for the purpose of determining the amount of duty payable on the goods sold or disposed of under subregulation (4), take into consideration the depreciation of the goods from the date of importation or removal from bond, and shall remit the duty if the sale or disposal is effected more than five years after the date on which the rebate, refund or remission was granted.
- (6) For the purposes of this regulation —
- “holder of a mining right” means a person granted a mining right in accordance with the Mines and Minerals Development Act, 2015; and “other goods used in mining operations” shall include—
- (a) a transmission or conveyor belt of subheading 5910.00.10;
- (b) dumpers designed for off-highway use of subheading 8704.10.00;
- (c) conveyors of subheading 8428.31.00 to 8428.90.00; and
- (d) mine locomotives of subheadings 8601.10.10 and 8601.20.10.

Act No. 11 of  
2015

LUSAKA  
15th July, 2022  
[MFB.64/9/11C]

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