



(2) In the case of drawback—

(a) the goods shall be despatched only from a place at which there is a custom house or customs post;

(b) except where another procedure is approved by the Commissioner—

(i) the exporter, before the goods are exported, shall tender to an officer at the place from which the goods are to be despatched an application for drawback in Form No. 44 together with the original documents related to the goods, in addition to the bill of entry or other document required to be presented prior to exportation;

(ii) after the particulars entered in the application have been verified, the officer shall, in the case of goods exported by post, and may, in the case of goods exported otherwise, seal the packages, and shall sign the appropriate portion of the application and return a copy to the exporter;

(iii) the exporter shall be responsible thereafter for obtaining signatures on the appropriate declaration of receipt on the copy of the application by the persons mentioned therein;

(c) upon receipt of an application coupled with such evidence of exports as may be approved by the Commissioner, the Commissioner shall authorise payment of the drawback if he is satisfied that the application is in order.

(3) In the case of remission of excise duty or surtax, the goods shall be despatched only by the person who manufacture them.

4. (1) Subject to the provisions of this regulation, a refund or remission shall be granted on the excise duty or surtax, or both, paid on goods manufactured in Zambia which—

(a) are destroyed under the supervision of and at a place specified by an officer; or

(b) having been removed from the premises of the manufacturer and having been found to be defective as a result of faulty manufacture or production, are returned unused to such premises within six months from the date of removal for the purpose of removing such defect.

(2) A refund of excise duty paid on beer which is destroyed shall be granted if the Commissioner is satisfied that—

(a) such beer has not been removed from the vessel in which it was placed by the brewer except for the purpose of bottling, canning or other packaging; and

Refund or remission of excise duty or surtax on goods destroyed or returned to licensed premises

(b) no substance, other than finings for the purpose of clarification, has been added to such beer subsequent to its removal from the premises of the brewer; and

(c) no part of such beer consists of waste beer or bottoms, other than bottoms forming naturally in the beer, in the cask or other vessel in which it was contained.

(3) A refund of the excise duty paid on wines and spirits which are destroyed shall be granted if the Commissioner is satisfied that—

(a) such wines or spirits have not been removed from the vessels in which they were placed by the manufacturer, except for the purpose of bottling, canning or other packaging; and

(b) no substance, other than finings for the purpose of clarification, has been added to such wines subsequent to their removal from the premises of the manufacturer.

(4) Any person wishing to claim a refund or remission of excise duty or surtax in terms of paragraph (a) of sub-regulation (1) shall make application to the proper officer or, if the said person is at a place where there is no custom house, to the Commissioner, who shall—

(a) specify a place for the destruction of the goods; and

(b) appoint an officer to witness the destruction of the goods.

(5) Any person wishing to claim a refund of excise duty or surtax on the return of goods in terms of paragraph (b) of sub-regulation (1) (hereinafter called the claimant) shall, within six months from the date of the removal of the goods from the licensed premises in which they were produced or manufactured, make application in writing to the Commissioner for permission to return the goods to the licensed premises stating—

(a) the purpose for which he wishes to return the goods to the licensed premises and the manner in which such purpose is to be accomplished;

(b) full details as to the nature, quantity, weight or volume of goods;

(c) the date on which they were produced or manufactured and the date on which they were removed from the licensed premises; and

(d) the nature and cause of the defect in the goods.

(6) If the Commissioner is satisfied as to the accuracy of the statements made by the claimant in respect of paragraphs (a), (b), (c) and (d) of sub-regulation (5) and approves the purpose for which the claimant wishes to return the goods to the licensed premises, he

shall authorise their return, under such safeguards as the Commissioner may consider suitable and shall appoint an officer to witness the accomplishment of the purpose for which they are returned.

(7) The officer appointed in terms of sub-regulation (4) or (6) as the case may be, shall give such instructions as he considers necessary regarding the manner in which the goods are to be destroyed or otherwise dealt with and having witnessed the destruction or other operation approved by the Commissioner, shall furnish a certificate to the person wishing to claim the refund or remission, stating—

- (a) that the goods have been destroyed or otherwise dealt with in the manner approved by the Commissioner; and
- (b) full details as to the nature, quantity, weight or volume of goods and the amount of duty paid thereon.

(8) When a remission is claimed, particulars of the goods shall be shown in the manufacturer's excise or surtax return and the appropriate certificate issued in terms of sub-regulation (7) shall be attached to the return; and when a refund is claimed, the claimant shall present the appropriate certificate issued in terms of sub-regulation (7) to the proper officer at the nearest custom house for transmission to the Commissioner who shall refund the duty.

(9) Any person wishing to obtain a refund or remission of excise duty or surtax in terms of this regulation shall give such information as the proper officer or the Commissioner may require.

(10) Notwithstanding the provisions of this regulation, a remission or refund of excise duty or surtax in respect of opaque beer may be granted under such conditions as may from time to time be determined by the Commissioner.

Refund of  
duty  
overpaid

5. Application in terms of section *ninety-two* of the Act for refunds of duty alleged to have been overpaid shall, unless otherwise directed by the Commissioner, be made in Form No. 45 and shall be accompanied by a voucher for the correction of the bill of entry on which the duty was originally brought to account.

Refund or  
remission of  
duty on  
goods  
destroyed by  
accident or  
lost by  
accident  
while under  
customs  
control

6. (1) Subject to the provisions of this regulation, a remission or refund of duty shall be granted on goods which, before their removal from customs control, were destroyed by accident or lost by accident, without going into consumption, either on board ship or on an aircraft or other vehicle or in a pipeline, or in landing, loading, transportation or handling:

Provided that the remission or refund of duty shall only be granted if the Commissioner is satisfied that every effort was made and precaution taken to prevent the loss or destruction of the goods.

(2) Any person wishing to claim a remission or refund of duty in terms of this regulation shall submit to the proper officer for transmission to the Commissioner an application embodying a written explanation of the circumstances in which the accident came about, together with, if the goods have been entered for consumption in terms of regulation 16 of the Customs and Excise (General) Regulations, a voucher for the official correction of the bill of entry by which the goods were entered.

(3) If, after consideration of the application and explanation submitted in terms of sub-regulation (2) and the report of an officer appointed to investigate the matter, the Commissioner is satisfied that the goods have been totally destroyed or rendered valueless or have been lost without going into consumption, and that the goods had not passed out of customs control when destruction or loss took place, and that every reasonable effort was made and precaution taken to prevent their destruction or loss, the duty payable or paid shall be remitted or refunded.

7. (1) Subject to the provisions of this regulation, the importer shall be granted a refund of any duty paid in respect of imported goods which, having been released from customs control, are found to be defective as a result of faulty manufacture or production, and—

- (a) are destroyed under the supervision of an officer; or
- (b) are surrendered to the Commissioner to deal with as he deems fit:

Provided that no refund shall be made unless application to destroy or surrender is made within six months of the date of which duty was paid on the goods.

(2) Any person wishing to claim a refund of duty in terms of sub-regulation (1) (called the claimant in sub-regulation (3) and (5)) shall make application in writing to the Commissioner for permission to destroy or surrender such goods, stating—

- (a) full details of the nature, value, quantity, weight or volume of such goods;
- (a) particulars of the bill of entry or other documents relating to the payment of duty on such goods;
- (c) the nature and cause of the defect in such goods;

and, together with the application, he shall submit the original invoices relating to such goods.

Refund of  
duty on  
defective  
goods  
surrendered  
after having  
been  
released  
from  
customs  
control

- (3) If the Commissioner is satisfied—
- (a) as to the correctness of the information given in the claimant's application;
  - (b) that the goods to be surrendered are those described in the bill of entry or other document mentioned in the application and in the invoices submitted with the application; and
  - (c) that the application has been made not more than six months after duty was paid on the goods;

he shall grant permission to destroy or surrender the goods and shall give such instructions as he may consider necessary for their destruction or surrender.

(4) The Commissioner shall appoint an officer to witness the destruction of goods destroyed in terms of this regulation or, if they are not to be destroyed, to accept the surrender of the goods and to place them in the State warehouse or other place of security.

(5) When the goods have been destroyed or taken into a State warehouse or other place of security, in accordance with subsection (4), the officer shall sign a certificate stating that the goods have been destroyed or taken into a State warehouse or other place of security, as the case may be, giving full details as to the nature, value, quantity, weight or volume of the goods and the amount of duty paid thereon and thereafter the officer shall send the certificate to the Commissioner who, upon its receipt, shall refund the duty to the claimant.

(6) Any person who destroys or surrenders goods in terms of this regulation shall be liable for any expense in connection with the transportation of the goods to the place where they are to be destroyed or to a State warehouse or other place of security where they are to be surrendered, and for any expense incurred in their destruction.

Remission of duty on deficiencies in wet goods in bulk consigned to Zambia

8. (1) Subject to the other provisions of this regulation a remission of duty on wet goods in bulk shall be granted on the quantitative difference between the goods as reported, or shown on the bill of lading, manifest, consignment note, waybill or other document as having been consigned to Zambia and the goods actually imported into Zambia.

(2) Any person wishing to claim a remission of duty in terms of this regulation shall, as soon as possible after the arrival of the goods and in any case before accepting delivery from the carrier submit to an officer a request for a regauge in Form 51.

(3) The officer shall regauge the drums or casks and shall sign Form No. 51 and a copy of this form shall, subject to the directions of the Commissioner, be the authority for entering for consumption or warehousing the quantity of goods as ascertained by the officer.

9. (1) Subject to the provisions of this regulation, a rebate of duty shall be granted, in such circumstances and under such conditions as the Commissioner may approve, on goods temporarily imported into Zambia:

Rebate of customs duty on goods temporarily imported into Zambia

Provided that if such goods are not exported from Zambia within a period fixed by the Commissioner, duty shall be paid forthwith.

(2) Any person wishing to claim a rebate of duty in terms of sub-regulation (1) shall make application therefor to the proper officer in writing, submitting details of—

(a) the nature, quantity, value and country of origin of the goods to be temporarily imported; and

(b) the purpose for which they are to be temporarily imported into Zambia.

10. (1) Subject to the provisions of this regulation, a rebate of the whole or part of the duty shall be granted on goods re-imported into Zambia after having been exported from Zambia, if—

Rebates of duty on goods re-imported into Zambia after having been exported from Zambia

(a) they are identifiable as the goods which were exported; and

(b) evidence is produced to satisfy the proper officer that they—

(i) were exported but not in bond or under drawback of any duty; and

(ii) were not subjected to any process of manufacture outside Zambia after they were exported; and

(c) they are in the same condition as they were in when they were exported or, if they are not in that condition, they are substantially the same goods as were exported.

(2) A rebate of the whole duty shall be granted if the proper officer is satisfied that the goods were not exported from Zambia for the purpose of repair, alteration, renovation or a similar operation.

(3) Except in the circumstances mentioned in sub-regulation (2), a rebate of part of the duty shall be granted so that duty shall be payable only on the cost of any repair, alteration or similar operation done to the goods outside Zambia:

Provided that if the complete article is liable to a specific duty or a specific duty additional or alternative to an *ad valorem* duty, the duty payable shall be at the *ad valorem* rate applicable to the article or, if no *ad valorem* rate is applicable, at the rate of *twenty-five* per centum *ad valorem* on the cost of repair, alteration, renovation or similar operation.

(4) Any person wishing to claim a rebate of duty in terms of this regulation shall furnish such evidence and information relevant to the goods as the proper officer or Commissioner may require.

Rebate of  
duty on petty  
consign-  
ments

11. A rebate of duty may, at the discretion of the Commissioner, be allowed—

(a) on a single consignment of goods when the total value does not exceed the equivalent of ten United States dollars;

(b) on samples of negligible value; and

(c) on any single consignment of goods (excluding alcoholic beverages, cigars, cigarettes or manufactured tobacco) imported by parcel post or air freight, when the total value of such consignment does not exceed the equivalent of one hundred United States dollars, on condition that—

(i) such consignment is sent to a private person by or on behalf of another person resident outside Zambia;

(ii) such consignment consists only of articles for the personal use of the addressee or his family; and

(iii) such consignment is not imported for sale or industrial or commercial use.

Rebate or  
remission of  
duty for  
diplomatic  
personnel

Cap. 36

12. (1) Subject to the provisions of this regulation, a rebate or remission of duty shall be granted in respect of goods imported or taken out of bond, if such goods are supplied directly to any person who, under the provisions of Article 36 of the Vienna Convention on Diplomatic Relations as applied by the Diplomatic Immunities and Privileges Act, or of any order made under that Act, is exempt from the payment of duty, and a refund of duty shall be granted in respect of motor vehicles and fuel purchased for official purposes from open stocks within Zambia by any such person, under such safeguards as the Commissioner may determine:

Provided that in the case of fuel purchased for official use from open stocks within Zambia, a refund of duty shall be granted only in respect of fuel purchased from filling stations designated by the Commissioner.

(2) The person claiming rebate of duty shall give a certificate to an officer that articles on which the rebate is claimed are solely for his official or private use and an undertaking that if the articles are sold or otherwise disposed of in Zambia, duty will be paid forthwith at the rate leviable at the date of such sale or disposal.

(3) Rebate in respect of goods produced within Zambia and liable to excise duty shall be granted only in respect of goods which have been supplied from a bonded warehouse or purchased direct from the manufacturer by the claimant.

(4) The applicant for refund of duty in respect of motor vehicles purchased from open stocks within Zambia shall furnish to an officer a statement showing—

(a) the make, production year, engine number, model, registration number and value, as originally entered for payment of duty, of the vehicle on which a refund of duty is sought;

(b) the place at which such duty was paid and the number and date of the relevant customs bill of entry;

and shall sign a certificate to the effect that the vehicle in question is being purchased for his official use.

(5) Refund of duty in terms of sub-regulation (4) shall be granted only in respect of new vehicles.

(6) The applicant for refund of duty in respect of motor fuel purchased from open stocks within Zambia shall furnish to an officer a statement or statements from the supplier or suppliers from which the fuel was purchased, showing the quantity purchased, together with a certificate, signed by the applicant, that the fuel was purchased for his official or private use and an undertaking that, if any of it is sold or disposed of in Zambia, duty will be paid forthwith.

(7) An article on which a rebate or refund has been granted shall not be sold or otherwise disposed of in Zambia by the person who imported or purchased it under rebate or refund except with the consent of the Commissioner and the payment of duty at the rate leviable at the date of such sale or disposal.

(8) For the purpose of determining the amount of duty payable on an article sold or disposed of in Zambia after use, the Commissioner may take into consideration the depreciation of such article since its importation, removal from bond or purchase from open stocks, and the Commissioner shall remit the duty if such sale or disposal is effected more than five years after the date upon which the rebate or refund was first granted.

13. (1) Subject to the other provisions of this regulation, a rebate of duty shall be granted in respect of goods not intended for consumption in and temporarily imported into, Zambia by tourists for their own use:

Rebate of  
duty for  
tourists

Provided that the duty may be remitted on motor vehicles which, having been temporarily imported into Zambia in terms of this regulation, are damaged and surrendered unconditionally to the Commissioner.

(2) With the exception of motor vehicles surrendered to the Commissioner, the goods shall be exported within twelve months after the date of their importation or they shall be entered for consumption and the full duties shall be paid thereon.

(3) If the owner of a vehicle wishes to surrender it and to claim a remission of duty in terms of the proviso to sub-regulation (1), he shall—

(a) make a written declaration to the Commissioner stating—

(i) that he does not wish to remove the vehicle from Zambia;

(ii) that he relinquishes all title to the vehicle and surrenders it unconditionally to the Commissioner; and

(b) deliver the vehicle to the Commissioner or make such arrangement as may be necessary to enable the Commissioner to take possession of it:

Provided that the Commissioner may, if he thinks fit, dispense with these conditions.

(4) A vehicle shall not be surrendered if its permanent importation would be contrary to any written law relating to import control which may for the time being be in force in Zambia.

(5) Vehicles surrendered in terms of sub-regulation (3) may be sold or disposed of in such manner as the Commissioner may direct.

Rebate of  
duty for  
commercial  
travellers'  
samples

14. (1) Subject to the provisions of this regulation, rebate of duty shall be granted in respect of samples imported by commercial travellers visiting Zambia and intended solely for use in the taking of orders and not for sale.

(2) The rebate granted in terms of sub-regulation (1) shall be granted only to a traveller who represents a firm established outside Zambia or who is himself a merchant so established and is travelling with samples of his own wares.

(3) A traveller need not accompany his samples on importation and the samples may be cleared by an agent.

(4) Articles imported for purposes of sub-regulation (1), shall be articles intended for use only as samples for the purpose of obtaining orders for similar goods from outside Zambia and shall not be intended for sale or for copying.

(5) A traveller or his agent shall produce the samples to an officer with a list, in duplicate, describing each article in sufficient detail for purposes of identification and showing the values and countries of origin of such articles separately.

(6) For convenience of examination, the contents of each container shall be listed separately and a traveller shall repack each container in accordance with the list when the samples are exported.

(7) On production of the list mentioned in sub-regulation (5) the original shall, after examination and comparison with the articles, be stamped and initialled by the officer referred to in sub-regulation (5), and the duplicate, similarly stamped and initialled, shall be retained in the custom house pending exportation of the samples or shall be forwarded to the proper officer at the port through which the samples are to be exported.

(8) A traveller or his agent shall deposit a sum of money, sufficient to cover the duty on the samples with an officer at the port of importation, pending the exportation of the samples or the payment of duty thereon.

(9) If samples are not exported within twelve months from the date of importation, they shall be entered for consumption and the person who imported them shall be liable for the full duties payable thereon according to their value at the time of importation.

(10) Samples exported within twelve months after importation shall be examined by an officer at the port from which they are to be exported and the traveller shall pay the duty due on any articles which are not produced to the officer and until such duty has been paid, no refund of the traveller's deposit will be granted.

15. (1) Subject to the other provisions of this regulation, a rebate of duty shall be granted in respect of household and personal effects (excluding motor vehicles) imported by any person (including a citizen of Zambia) who arrives in, or returns to, Zambia to take up or resume employment or residence (hereinafter referred to as the "new resident") if such new resident proves to the satisfaction of an officer—

Rebate of  
duty on new  
resident's  
effects

- (a) that he has been resident outside Zambia for a period of not less than five years before the date of his arrival in, or return to, Zambia; and
- (b) that such effects were the property of the new resident before the date of his departure for Zambia from his previous country of residence;
- (c) that such effects were imported at the time of his arrival in Zambia, or, if there is unreasonable delay, that the delay was due to circumstances beyond the control of the new resident;

(2) Any person claiming rebate of duty in terms of sub-regulation (1) shall give to an officer a certificate—

(a) that he had, at the date of his arrival in Zambia to take up employment or residence, been resident outside Zambia for a period of not less than five years;

(b) that the effects upon which rebate is claimed were his property before the date of his departure for Zambia from his previous country of residence.

(3) The effects on which a rebate of customs duty has been granted under this regulation shall not be sold or otherwise disposed of in Zambia, except with the consent of the Commissioner and on payment of duty, if any, at the rate leviable at the date of sale or disposal.

(4) For the purpose of determining the amount of duty payable on any effects sold or disposed of in Zambia after use, the Commissioner may take into consideration the depreciation thereof since importation, and the Commissioner shall remit the duty if such sale or disposal is effected more than five years after the date upon which the rebate was first granted.

Rebate of  
duty on  
travellers'  
effects

16. (1) A rebate of duty shall be granted in respect of goods imported in his baggage or upon his person by a traveller for his own use:

(a) if such articles have been in use by the traveller prior to importation and are in such quantities as may be considered reasonable by the Commissioner; and

(b) food, drink and other consumable articles in such quantities as may be considered reasonable by the Commissioner.

(2) A rebate of duty shall be granted on goods not exceeding in value the equivalent of one hundred and fifty United State Dollars for each traveller in respect of goods, other than merchandise, or the goods referred to in sub-regulation (1), imported by the traveller in his accompanied baggage or upon his person and declared by him to an officer:

Provided that if the amount of duty payable by the traveller after the allowance of the rebate does not exceed one thousand Kwacha, that amount shall also be rebated.

Rebate of  
duty on  
materials to  
be used in  
occupational  
therapy or  
for the  
occupational  
training of  
the blind

17. (1) Subject to the provisions of this regulation, a rebate of duty shall be granted in respect of materials imported by a public body, association or institution recognised by the Minister—

(a) for use in occupational therapy for the treatment of patients suffering from any disease, deformity or physical incapacity; or

(b) for use in the occupational training of the blind.

(2) The chairman, secretary or other responsible officer of a public body, association or institution importing the materials shall sign a declaration in the body of the relative bill of entry to the effect that the materials are being imported for one or both of the purposes specified in paragraph (a) or (b) of sub-regulation (1) and shall give an undertaking that, if any of the materials are not used for the purpose specified, the duty thereon will be paid.

18. (1) Subject to the provisions of this regulation, a rebate, refund or remission of the whole or any part of the duty paid or payable shall be granted in respect of goods imported or taken out of bond and, in the case of motor vehicles, obtained from open stocks, if the goods are for use in connection with a scientific, relief, agricultural, technical aid or development programme or scheme in Zambia by such organisation as the Minister may, by statutory instrument, approve for the purposes of this regulation.

Rebate,  
refund or  
remission of  
duty for  
scientific,  
relief or  
other  
programmes  
on schemes  
or business  
enterprises

(2) Upon the recommendation of the Director-General of the Investment Centre, a rebate, refund or remission of duty payable in respect of machinery and equipment required for the establishment, rehabilitation or expansion of a business enterprise may be granted by statutory instrument to the holder of an Investment certificate issued under Part III of the Investment Act, 1993, issued on or before 26th January, 1996.

Act No. 39  
of 1993

(3) A rebate, refund or remission granted under this regulation shall be granted—

(a) on condition that the goods concerned shall not be sold or otherwise disposed of in Zambia to any person not entitled to import them free of duty, except with the consent of the Commissioner 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 in any particular case determine.

(4) A person who wishes to obtain a rebate, refund or remission of duty under this regulation shall make application therefor—

(a) to the Director-General of the Investment Centre, in the case of goods for use in a business enterprise referred to in sub-regulation (2); or

(b) to the Minister, in any other case, giving details of the nature of the programme, scheme or enterprise concerned, of the goods involved and the purposes for which the goods are to be used.

(5) For the purpose of determining the amount of duty payable on an article in accordance with paragraph (a) of sub-regulation (3), the Commissioner may take into consideration the depreciation of the article since it was imported, removed from bond or purchased from open stocks, as the case may be, and the Commissioner shall remit the duty if the sale or disposal was effected more than five years after the date when the rebate, refund or remission of duty was granted.

(6) In this regulation—

Act No. 39  
of 1993

" business enterprise " has the same meaning as in the Investment Act, 1993.

Act No. 39  
of 1993

" investment Centre " means the Investment Centre constituted under section *four* of the Investment Act, 1993.

Rebate or  
remission of  
duty for  
approved  
technical  
assistance  
staff or  
experts

19. (1) Subject to the other provisions of this regulation, a rebate, refund or remission of the whole of the duty paid or payable shall be granted in respect of the importation of personal effects (including not more than one motor vehicle per family) by technical assistance staff or experts working under the auspices of a technical assistance scheme or programme operated in conjunction with such foreign organisations or agencies as the Minister may by statutory instrument approve for the purpose of this regulation.

(2) The rebate, refund or remission shall be granted on the condition that the technical assistance staff or expert is recruited from outside Zambia to work in connection with technical assistance scheme or programme and qualifies for such rebate, refund or remission by virtue of an agreement to which the Republic is a party.

(3) The personal effects, including the motor vehicle so imported, shall not be sold or otherwise disposed of in Zambia to any person not entitled to import them free of duty, except with the consent of the Commissioner and upon payment of duty, if any, at the rate leviable at the date of such sale or disposal.

(4) For the purpose of determining the amount of duty payable on any effects sold or disposed of in Zambia after use, the Commissioner may take into consideration the depreciation thereof since its importation, and the Commissioner shall remit the duty if such sale or disposal is effected more than five years after the date upon which the rebate was first granted.

Rebate of  
duty on  
goods  
imported or  
purchased by  
Tazara

20. (1) Subject to the provisions of this regulation a rebate of customs duty shall be granted on goods imported or purchased by the Tanzania/Zambia Railway Authority for its own use.

(2) Any goods on which rebate of duty has been granted under the provisions of this regulation shall not be sold or otherwise disposed of in Zambia except with the consent of the Commissioner and on payment of the duty if any, at the rate leviable at the date of such date of such sale or disposal.

21. (1) Subject to the provisions of this regulation, a rebate of customs duty shall be granted in respect of all plant, machinery, equipment and other goods and materials imported or taken out of bond by persons engaged in the construction or operation of a pipeline:

Rebate of duty on goods for an approved pipeline project

Provided that all such plant, machinery, equipment and other goods and materials are to be built into or to form a part of a pipeline or that they will be used solely for the operation, maintenance or repair of the pipeline.

(2) The importer or the person taking the goods out of bond shall sign a declaration in the body of the relative bill of entry to the effect that the goods described therein will be used solely for the operation, maintenance or repair of the pipeline, and shall give an undertaking that if any of the goods are sold or disposed of in any other manner the duty will be paid forthwith to the Commissioner at the rate leviable at the date of such sale or disposal.

(3) For the purposes of this regulation "pipeline" means a pipeline project for the transportation of refined petroleum products or crude oil as may be approved by the Minister for the purpose of this regulation, and shall include storage tanks, pumping stations and ancillary works and buildings.

(4) For the purpose of determining the amount of duty payable on an article sold or disposed of in Zambia after use, The Commissioner may take into consideration the depreciation of such article since its importation or removal from bond, and the Commissioner shall remit the duty if such sale or disposal is effected more than five years after the date when the rebate was first granted.

22. (1) Subject to the provisions of this regulation, a rebate or refund of duty shall be granted in respect of fuel, lubricants and other consumable technical supplies—

Rebate or refund of customs duty on fuel, lubricants and consumable technical supplies for certain aircraft

- (a) taken on board any public transport aircraft, except aircraft owned or operated by a private club for the purpose of training or pleasure;
- (b) contained in the tanks or other receptacles of any aircraft arriving in Zambia; or
- (c) taken on board any aircraft at its last place of departure from Zambia for a place outside Zambia.

(2) In the case of paragraph (a) of sub-regulation (1), the pilot of the aircraft shall subscribe to a certificate or receipt, which shall be sent to the proper officer, setting forth the quantities of fuel, lubricants and other consumable technical supplies taken on board the aircraft and stating the purpose for which the flight is being performed:

Provided that, in the case of aircraft operated for business purposes by persons or firms recognised by the Commissioner as operators of commercial aircraft, the purpose of the flight need not be stated.

(3) In the case of paragraph (c) of sub-regulation (1), the pilot of the aircraft shall subscribe to a certificate or receipt, which shall be sent to the proper officer, setting forth the quantities of fuel, lubricants and other consumable technical supplies taken on board aircraft, and there shall be no intermediate landing in Zambia except in such circumstances relating to weather, or the condition of the aircraft, as may compel the pilot to land.

(4) In sub-regulation (1), " public transport aircraft " has the meaning assigned thereto in regulation 2 of the Air Navigation Regulations.

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Rebate or refund of duty on aircraft stores and equipment for aircraft engaged in international air navigation, search or rescue

23. (1) Subject to the other provisions of this regulation, a rebate or refund of duty shall be allowed in respect of—

- (a) stores, aircraft equipment, ground equipment and spare parts imported or supplied for use in or for the maintenance of aircraft engaged in international air navigation, except aircraft registered within Zambia;
- (b) all aircraft, tools, spare parts and equipment temporarily imported for use in the search, rescue, investigation, repair or salvage of lost or damaged aircraft, if the aircraft, tools, spare parts and equipment and exported within one month of the conclusion of the search, rescue, investigation, repair or salvage.

(2) In the event of articles being imported or supplied out of bond, in terms of paragraph (a) of sub-regulation (1), the owner of the aircraft or his agent shall sign a declaration in the body of the relative bill of entry to the effect that the articles will be used in or for the maintenance of the aircraft, and that the articles will not be sold or otherwise disposed of.

(3) In the event of articles being supplied in terms of paragraph (a) of sub-regulation (1) from duty paid stocks, a refund of the duty paid on the articles shall be made on application subject to a written declaration being made by the owner of the aircraft to the effect that the articles will be used in or for the maintenance of the aircraft, and that the articles will not be sold or otherwise disposed of and the burden of proving the amount of duty on the articles shall be upon the applicant.

(4) Aircraft, tools, spare parts and equipment temporarily imported in terms of paragraph (b) of sub-regulation (1) shall be admitted under such conditions and safeguards as the Commissioner may determine.

24. (1) Subject to sub-regulation (2) a rebate of customs duty shall be granted on airline and airline operators' documents imported in pursuance of the Convention of International Civil Aviation, as defined in the Aviation Act.

Rebate of  
duty on  
airline and  
airline  
operators'  
documents  
Cap. 740

(2) The documents referred to in sub-paragraph (1) are airway bills/consignment notes, passenger tickets and boarding passes, bank and agent settlement plan documents, excess baggage tickets, miscellaneous charges orders (M. C. O.), damage and irregularity reports, baggage and cargo labels, timetables, and weight and balance documents, for use by airlines and airline operators.

25. The Customs and Excise (Rebates, Refunds and Remissions) (General) Regulations, 1967, are hereby repealed.

Repeal of  
Statutory  
Instrument  
No. 12 of  
1967

LUSAKA

24th January, 1996  
[MFB.103/13/7]

R. D. S. PENZA,  
*Minister of Finance*

