

## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 6 OF 2009

**The Customs and Excise Act**  
(Laws, Volume 18, Cap.322)**The Customs and Excise (Suspension) (Manufacturing Inputs) Regulations, 2009**

IN EXERCISE of the powers contained in section *eighty-nine* of the Customs and Excise Act, the following Regulations are hereby made:

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| 1. These Regulations may be cited as the Customs and Excise (Suspension) (Manufacturing Inputs) Regulations, 2009.                                                                                                                                                                                                                                                                                                                                                                                                                                       | Title                                    |
| 2. In these Regulations, unless the context otherwise requires—<br>“manufacturing” has the meaning assigned to it in the Zambia Development Agency Act, 2006; and<br>“manufacturing inputs” means imported goods, specific to the manufacturing requirement, intended for use as a component in the manufacturing of other goods in Zambia.                                                                                                                                                                                                              | Interpretation<br><br>Act No. 11 of 2006 |
| 3. (1) A person may apply to the Minister for a suspension of the duty on manufacturing inputs if—<br>(a) the person is in the manufacturing industry;<br>(b) the person imports manufacturing inputs not available in Zambia, for the manufacture of products in Zambia; and<br>(c) the duty rate on the manufacturing input that the person intends to import, is higher than the duty rate on comparable imported finished products.<br>(2) An application for suspension of duty on manufacturing inputs shall be in Form I set out in the Schedule. | Eligibility for suspension of duty       |

- Request for additional information
4. The Minister may require additional information from an applicant in Form II set out in the Schedule.
- Suspension of duty on manufacturing inputs
5. (1) The Minister may, in consultation with the Minister responsible for industry, suspend the rates of duty appearing in the customs tariffs, in so far as they apply to duty on manufacturing inputs for products manufactured in Zambia, if the application meets the requirements set out in regulation 3.
- (2) A grant of approval for the suspension of duty shall be in Form III set out in the Schedule.
- (3) A suspension of duty 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 or disposal.
- Rejection of application
6. (1) The Minister shall, in consultation with the Minister responsible for industry, reject an application made under sub-regulation (2) of regulation 3 if—
- (a) the application is incomplete in a material particular;
  - (b) the applicant is not eligible to make the application; or
  - (c) the proposed manufacturing inputs are not related to the manufacturing process or any manufactured product of the applicant.
- (2) The Minister shall, where the Minister rejects an application under this regulation, inform the applicant of the rejection in Form IV set out in the Schedule, within thirty days of receipt of the application.
- Cancellation of suspension of duty
7. (1) The Minister may cancel an approval for the suspension of duty if—
- (a) the manufacturer sells to any person, or otherwise disposes of, the manufacturing inputs to which the suspension of duty relates;
  - (b) the rates of duty on the manufacturing input become lower than the rates of duty on the comparable imported finished products;
  - (c) the manufacturing inputs to which the suspension of duty relates are used for a purpose other than manufacturing; or

(d) the approval for suspension of duty is used for any other purpose contrary to the purpose of these Regulations.

(2) A cancellation of the grant of the suspension of duty shall be in Form V set out in the Schedule.

(3) A holder of an approval for the suspension of duty on manufacturing inputs shall, where the approval is cancelled under this regulation, surrender the approval to the Minister for the endorsement of the cancellation.

8. The Customs and Excise (Suspension) (Manufacturing Inputs) Regulations, 1994, are hereby revoked.

Revocation  
of SI No. 23  
of 1994

## SCHEDULE

(Regulations 3(2), 4, 5(2), 6(2) and 7(2))

Form I  
 (Regulation 3(2))  
 (To be completed in triplicate)



## REPUBLIC OF ZAMBIA

## The Customs and Excise Act

## The Customs and Excise (Suspension) (Manufacturing Inputs) Regulations, 2009

APPLICATION FOR SUSPENSION OF DUTY			
		Shaded fields for official use only	Date and Time
Information Required		Information Provided	
1	(a) Name(s) of applicant(s)		
	(b) Type of applicant	Individual	Company   Co-operative   Partnership
2	(a) Nationality		
	(b) Identity card (National Registration Card) No. or Passport No.		
3	Notification address		
	Tel:		
	Fax:		
	E-mail		
4	(a) Company name		
	(b) Company address		
	(c) Company Registration No. (Attach copies of certificate of registration)		

5	(d) Shareholders	Shareholder	Shares held	Nationality	NRC/Passport No.
	(e) Directors	Director	Shares held	Nationality	NRC/Passport No.
(f) Company Chief Executive Officer	Name		Nationality		
	(g) Company Secretary	Name		Nationality	
6	Type of goods manufactured				
7	Location of business premises				
8	Details of imported manufacturing inputs (a) Description of goods (b) Tariff Code (c) Applicable import duty rates				
		..... ..... ..... *if space provided is insufficient, continue on a separate sheet of paper.			

<p>9</p>	<p>Details of goods to be manufactured                  (a) Description of goods                   (b) Tariff Code                   (c) Applicable duty rate on the comparable imported finished products</p>	<p>.....                  .....                  .....                  *If space provided is insufficient, continue on a separate sheet of paper.</p>
<p>10</p>	<p>Reasons for manufacturer's preference of use of imported manufacturing inputs</p> <p>.....                  .....</p>	

\_\_\_\_\_  
 Applicant

\_\_\_\_\_  
 Date

**FOR OFFICIAL USE ONLY**

Received by: \_\_\_\_\_  
 Officer

\_\_\_\_\_  
 Date

Serial No. of Application: \_\_\_\_\_

STAMP

Form II

Regulation 4



REPUBLIC OF ZAMBIA

The Customs and Excise Act

The Customs and Excise (Suspension) (Manufacturing Inputs) Regulations, 2009

REQUEST FOR FURTHER PARTICULARS

1) Here insert the full names and address of the applicant

To (1).....

(2) Here insert the reference No. of the application and the type of application

IN THE MATTER OF (2) ..... you are hereby (Application reference)

requested to furnish the following information or documents in respect of your application:

- (a).....
(b).....
(c).....
(d).....

within fourteen days of this notice. If you fail to furnish the requested information within the stipulated period, your application will be treated as invalid and shall be rejected.

Dated this.....day of..... 20.....

.....
Ministry of Finance and National Planning

Ministry of Finance and National Planning Headquarters
Lusaka.
Zambia

Form III  
(Regulation 5(2))



**REPUBLIC OF ZAMBIA**

**The Customs and Excise Act**

**The Customs and Excise (Suspension) (Manufacturing Inputs) Regulations, 2009**

**NOTICE OF APPROVAL OF SUSPENSION OF DUTY**

- (1) Name of organization/individual\*.....
- (2) General nature of business.....
- (3) Business address:.....

This is to certify that.....has  
from the .....day of .....20.....been

granted suspension of duty on the following manufacturing inputs:

- (i).....
- (ii).....
- (iii).....

Subject to the following conditions:

- (i).....
- (ii).....
- (iii).....

Given under my hand and seal at Lusaka, Zambia, this .....day of.....20.....

.....  
*Minister of Finance and National Planning*

Ministry of Finance and National Planning Headquarters  
Lusaka.Zambia

\*Delete whichever is inapplicable.

Form IV  
(Regulation 6(2))



**REPUBLIC OF ZAMBIA**

**The Customs and Excise Act  
The Customs and Excise (Suspension) (Manufacturing Inputs)  
Regulations, 2009**

**NOTICE OF REJECTION OF APPLICATION**

1) Here insert To (1) .....  
the full names  
and address of  
applicant .....

(2) Here insert the reference IN THE MATTER OF (2) .....you are  
No. of the application  
hereby notified that your application for (3).....

(3) Here insert type of application has been rejected on the following grounds:

- (a) .....
- (b) .....
- (c) .....
- (d) .....

Dated this .....day of .....20.....

.....  
*Ministry of Finance and National Planning*

Ministry of Finance and National Planning Headquarters  
Lusaka,  
Zambia



Form IV  
(Regulation 7(2))

**REPUBLIC OF ZAMBIA**

**The Customs and Excise Act**

**The Customs and Excise (Suspension) (Manufacturing Inputs)  
Regulations, 2009**

**NOTICE OF CANCELLATION OF SUSPENSION OF DUTY**

(1) Here  
insert the full  
names and  
address of  
applicant

To (1) .....

(2) Here  
insert the  
reference No.  
of the  
application

IN THE MATTER OF (2) ..... you are  
hereby notified that the approval for the suspension of duty granted to you  
on the ..... day of .....20.....has been

cancelled on the following grounds:

(a).....

(b).....

You are hereby directed to surrender the approval

Dated this .....day of .....20.....

.....  
*Ministry of Finance and National Planning*

Ministry of Finance and National Planning Headquarters  
Lusaka,  
Zambia

**S. MUSOKOTWANE,**  
*Minister of Finance and  
National Planning*

LUSAKA

30th January, 2009

[MFB.103/17/30]