

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO.7 OF 2009

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

**The Customs and Excise (Public Benefit Organisation)
(Rebate, Refund or Remission) 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. (1) These Regulations may be cited as the Customs and Excise (Public Benefit Organisation) (Rebate, Refund or Remission) Regulations, 2009. | Title and commencement |
| (2) These Regulations shall come into effect on 1 st June, 2009. | |
| 2. In these Regulations, unless the context otherwise requires— | Interpretation |
| “benefit of the public” means the provision of facilities, goods and services to the public for free or at a subsidised rate; | |
| “public benefit organisation” means an organisation which is | |
| (a) a company limited by guarantee incorporated in the Republic under the Companies Act; | Cap. 388 |
| (b) a trust incorporated under the Land (Perpetual Succession) Act; | Cap. 186 |
| (c) an association or religious body registered under the Societies Act; | Cap. 119 |
| (d) an educational institution registered under the Education Act; | Cap. 134 |
| (e) a health institution registered under the Medical and Allied Professions Act; | Cap. 297 |
| (f) an amateur sporting association registered under the Sports Council of Zambia Act; or | Cap. 142 |

(g) any body or organisation established or registered under any other law;

exclusively established for the purpose of providing facilities, goods or services for the benefit of the public;

“non-profit making” means an activity of an organisation which is not for profit or gain to any member or shareholder of such organisation and which is carried on by that organisation in accordance with the organisation’s constitution, rules or other document constituting the organisation or governing its activities and which expressly prohibits it from making a distribution of any kind to any member or shareholder of the organisation; and

“subsidised rate” means a rate less than or equal to 50 per centum of the market value of the facilities or goods provided or services rendered.

Eligibility
for rebate,
refund or
remission
of duty

Cap 323

3. (1) A public benefit organisation may apply to the Minister for a rebate, refund or remission of duty paid or payable on goods if—

(a) the public benefit organisation is approved by the Minister under section *forty-one* of the Income Tax Act

(b) the goods are imported by the organisation and are necessary for the provision of facilities, goods and services for the benefit of the public; and

(c) the relevant Minister notifies the Minister that the organisation is operational and provides facilities, goods and services for the benefit of the public.

(2) An application for a rebate, refund or remission shall be made to the Minister in Form I set out in the First Schedule.

(3) For the purpose of sub-regulation (1), “relevant Minister” means, in relation to—

(a) a company limited by guarantee, the Minister responsible for commerce, trade and industry;

(b) a trust, the Minister responsible for lands;

(c) an association or religious body, the Minister responsible for home affairs;

(d) an educational institution, the Minister responsible for education;

(e) a health institution, the Minister responsible for health;

(f) an amateur sporting association, the Minister responsible for sports; and

- (g) any other body or organisation established or registered under any other law, the Minister responsible for exercising the statutory function under that law.
4. (1) The Minister may grant a rebate, refund or remission of duty paid or payable if the application meets the requirements of regulation 3. Grant of rebate, refund or remission
- (2) A rebate, refund or remission shall be valid for a period of three years from the date of the grant.
- (3) The Minister shall, where the Minister grants a rebate, refund or remission of duty inform the applicant in Form II set out in the First Schedule.
5. The goods set out in the Second Schedule are not eligible for any rebate, refund or remission of duty. Rebate, refund or remission not to apply to certain goods
6. The Minister may limit the quantities of goods on which a rebate, refund or remission may be granted under these Regulations. Limitation on quantities of goods
7. (1) The Minister shall reject an application for rebate, refund or remission if— Rejection of application
- (a) the application is incomplete in a material particular;
- (b) the applicant submits false information in relation to the application; or
- (c) the organisation is not eligible under these Regulations.
- (2) The Minister shall, where the Minister rejects an application, inform the applicant of the rejection in Form III set out in the First Schedule.
8. (1) The Minister shall cancel an approval for rebate, refund or remission, if the public benefit organisation— Cancellation of approval
- (a) is not exclusively providing the facilities, goods or services for the benefit of the public;
- (b) sells or otherwise disposes of the goods or uses the approval for purposes other than those provided for in the organisation's objectives; or
- (c) ceases to be recognised as a public benefit organisation or is de-registered;
- (2) The Minister shall, where the Minister cancels an approval granted under regulation 4, inform the applicant of the cancellation in Form IV set out in the First Schedule.
9. The Customs and Excise (School, Hospital, Church and General Public Good) (Funding) Regulations, 1996, are hereby revoked. Revocation of S.I No. 60 of 1996

FIRST SCHEDULE
(Regulations 3(2), 4(3), 7(2) and 8(2))

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



REPUBLIC OF ZAMBIA

The Customs and Excise Act

The Customs and Excise (Public Benefit Organisation)
(Rebate, Refund or Remission) Regulation, 2009

APPLICATION FOR CUSTOMS DUTY, REBATE, REFUND OR REMISSION					
		Shaded fields for official use only	Date and Time		
Information Required		Information Provided			
1.	(a) Name of organisation				
	(b) Physical Address				
	(c) Postal Address				
2.	Notification Address				
	Tel:				
	Fax:				
	E-mail				
3.	Shareholders	Full Name(s)	Position	Nationality	NRC/Passport No.

Appendix No. 7	Sketch of physical location of organisation
Appendix No. 8	Letter (s) confirming activities by relevant Government ministries
Appendix No. 9	Bill of quantity*

(*where applicable)

Applicant

Date

FOR OFFICIAL USE ONLY

Received by: _____
Officer

Date

Serial No. of Application: _____

STAMP



REPUBLIC OF ZAMBIA
The Customs and Excise Act
The Customs and Excise (Public Benefit Organisation)
(Rebate, Refund or Remission) Regulations, 2009

NOTICE OF APPROVAL OF REBATE, REFUND OR REMISSION

- (1) Name of organization
- (2) General nature of business.....
- (3) Notification address:.....

This is to certify that.....
.....
has from theday of 20
been granted rebate, refund or remission for a period of three
(3) years in respect of the following goods:

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

The rebate, refund or remission shall be subject to the following conditions:

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

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.



REPUBLIC OF ZAMBIA

The Customs and Excise Act

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**NOTICE OF REJECTION OF APPLICATION FOR REBATE, REFUND
OR REMISSION**

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

To (1).....
.....

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

IN THE MATTER OF (2)..... you are

(3) Here insert type of application

hereby notified that your application for (3)..... has been rejected on the following grounds:

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

Dated this day of20.....

.....
Minister of Finance and National Planning

Ministry of Finance and National Planning Headquarters
Lusaka,
Zambia

Form IV
(Regulation 8(2))



REPUBLIC OF ZAMBIA

The Customs and Excise Act

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(Rebate, Refund or Remission) Regulations, 2009**

**CANCELLATION OF APPROVAL OF REBATE, REFUND OR
REMISSION**

To (1)

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

IN THE MATTER OF (2) you are
hereby notified that the rebate, refund or remission of duty granted
to you on the day of 20..... has
been withdrawn on the following grounds:

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

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

Dated this day of 20.....

.....
Minister of Finance and National Planning

Ministry of Finance and National Planning Headquarters
Lusaka,
Zambia

SECOND SCHEDULE
(Regulation 5)

GOODS EXCLUDED FROM REBATE, REFUND OR REMISSION OF DUTY

1. Vehicles principally designed for the transportation of persons with a sitting capacity of less than ten including the driver
2. All electrical appliances of a household or consumer design except for kitchen equipment
3. All non-electrical household goods except for beds, mattresses and linen
4. Firearms
5. Beer and liquor
6. Wine, except sacramental wine when imported by a religious order or church
7. Tobacco products
8. Goods whose value is equivalent to a traveler's allowable remission under the Customs and Excise (General) Regulations, 2000

DR S. MUSOKOTWANE,
Minister of Finance and National Planning

LUSAKA
30th January, 2009
(MFB/103/17/30)