

GOVERNMENT OF ZAMBIA

ACT

No. 5 of 1981

Date of Assent: 18th March, 1981

An Act to amend the Customs and Excise Act

[20th March, 1981

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 1981, and shall be read as one with the Customs and Excise Act, hereinafter referred to as the principal Act.

Short title and commencement. Cap. 662

(2) This Act shall be deemed to have come into operation on the 31st January, 1981.

2. Section *one hundred and eighty-eight* of the principal Act is amended in subsection (1) by the deletion of "two years" and the substitution thereof of "five years".

Amendment of section 188

3. The customs tariff set out in the First Schedule to the principal Act is amended to the extent indicated in the First Appendix annexed to this Act.

Amendment of First Schedule

4. The excise tariff set out in the Second Schedule to the principal Act is amended to the extent indicated in the Second Appendix annexed to this Act.

Amendment of Second Schedule

FIRST APPENDIX
(Section 3)

AMENDMENTS TO THE CUSTOMS TARIFF

Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
04.01.20	By the deletion of the item and the substitution thereof of the following item: 04.01.20 Cream	Free	kg	
07.01.00	By the deletion of the item and the substitution thereof of the following item: 07.01.00 Vegetables, fresh or chilled: Potatoes:			
	07.01.11 Seed potatoes	Free	kg	
	07.01.19 Other	K0.05 per kg	kg	
	07.01.20 Tomatoes	K0.05 per kg	kg	
	07.01.30 Onions, shallots, garlic, leeks and other alliaceous vegetables ...	K0.05 per kg	kg	
	07.01.90 Other	K0.05 per kg	kg	
08.01.00	By the deletion of the item and the substitution thereof of the following item: 08.01.00 Dates, bananas, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not: Fresh:			
	08.01.11 Bananas	20%	kg	
	08.01.12 Coconuts	20%	kg	
	08.01.13 Brazil nuts	20%	kg	
	08.01.14 Cashew nuts	20%	kg	
	08.01.15 Pineapples	20%	kg	
	08.01.16 Avocados, mangoes, guavas and mangosteens	20%	kg	
	08.01.17 Dates	20%	kg	
	08.01.90 Other dried, shelled or not	30%	kg	
08.02.00	By the deletion of the item and the substitution thereof of the following item: 08.02.00 Citrus fruit, fresh or dried Fresh:			
	08.02.11 Oranges	20%	kg	
	08.02.12 Mandarines, tangerines, etc., and other similar citrus hybrids ...	20%	kg	
	08.02.13 Lemons and limes	20%	kg	
	08.02.14 Grapefruit	20%	kg	
	08.02.15 Other	20%	kg	
	08.02.90 Other	30%	kg	
08.04.00	By the deletion of the item and the substitution thereof of the following item: 08.04.00 Grapes, fresh or dried: 08.04.10 Fresh	20%	kg	
	08.04.90 Dried	30%	kg	
08.06.00	By the deletion of the item and the substitution thereof of the following item: 08.06.00 Apples, pears and quinces, fresh: 08.06.10 Apples	20%	kg	
	08.06.20 Pears and quinces	30%	kg	

Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
41.02.10	By the deletion of the Item and the substitution therefor of the following item: 41.02.10 Calf leather	5%	kg	
41.02.90	By the deletion of the item and the substitution therefor of the following item: 41.02.90 Other	5%	kg	
41.03.00	By the deletion of the Item and the substitution therefor of the following item: 41.03.00 Sheep and lamb skin leather, except leather falling within heading No. 41.06 or 41.08	5%	kg	
41.04.00	By the deletion of the Item and the substitution therefor of the following item: 41.04.00 Goat and kid skin leather except leather falling within heading No. 41.06 or 41.08	5%	kg	
41.05.00	By the deletion of the Item and the substitution therefor of the following item: 41.05.00 Other kinds of leather, except leather falling within heading No. 41.06 or 41.08	5%	kg	
41.06.00	By the deletion of the item and the substitution therefor of the following item: 41.06.00 Chamois-dressed leather	5%	kg	
41.07.00	By the deletion of the item and the substitution therefor of the following item: (41.07.00)			
41.08.00	By the deletion of the Item and the substitution therefor of the following item: 41.08.00 Patent leather and imitation patent leather; metallised leather	5%	kg	
41.09.00	By the deletion of the item and the substitution therefor of the following item: 41.09.00 Parings and other waste of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	5%	kg	
41.10.00	By the deletion of the item and the substitution therefor of the following item: 41.10.00 Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	5%	kg	
Chapter 48, Note 9 (a)	By the deletion of the additional chapter note			
48.01.21	By the deletion of the item and the substitution therefor of the following item: 48.01.21 In rolls	15%	kg	
48.01.22	By the deletion of the item and the substitution therefor of the following item: 48.01.22 in sheets	15%	kg	

Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
48.01.31	By the deletion of the item and the substitution thereof of the following item: 48.01.31 Cellulose wadding	15%	kg	
48.01.32	By the deletion of the item and the substitution thereof of the following item: 48.01.32 Filter paper	15%	kg	
48.01.71	By the deletion of the item and the substitution thereof of the following item: 48.01.71 In rolls	15%	kg	
48.03.12	By the deletion of the item and the substitution thereof of the following item: 48.03.12 Parchment paper	15%	kg	
48.03.13	By the deletion of the item and the substitution thereof of the following item: 48.03.13 Greaseproof (imitation parchment) paper	15%	kg	
48.07.11	By the deletion of the item and the substitution thereof of the following item: 48.07.11 Graphitised or lithographic transfer paper	15%	kg	
48.07.12	By the deletion of the item and the substitution thereof of the following item: 48.07.12 Metallised paper	15%	kg	
48.07.21	By the deletion of the item and the substitution thereof of the following item: 48.07.21 Kraft paper coated with both wax and polythene	15%	kg	
51.02.00	By the deletion of the item and the substitution thereof of the following item: 51.02.00 Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials: 51.02.10 Of synthetic fibre materials... .. 51.02.20 Of regenerated fibre materials	5% 5%	kg kg	
52.01.00	By the deletion of the item and the substitution thereof of the following item: 52.01.00 Metallised yarn, being textile yarn spun with metal or covered with metal by any process	5%	kg	
58.07.00	By the deletion of the item and the substitution thereof of the following item: 58.07.00 Chenille yarn (including flock chenille yarn) gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompoms and the like	30%	kg	

Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
59.01.00	By the deletion of the item and the substitution therefor of the following item: 59.01.00 Wadding and articles of wadding; textile flock and dust and mill neps: 59.01.10 Cigarette filter plugs, in the length ... 59.01.20 Sanitary towels, pads and tampons 59.01.30 Textile flock and dust; mill neps ... 59.01.90 Other	Free Free Free 25%	kg kg kg kg	
59.17.00	By the deletion of the item and the substitution therefor of the following item: 59.17.00 Textiles fabrics and textile articles, of a kind commonly used in machinery or plant 59.17.10 Oil filter cloth 59.17.90 Other	Free 10%	kg kg	
73.26.00	By the deletion of the item and the substitution therefor of the following item: 73.26.00 Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not and loosely twisted double wire, of kinds used for fencing, of iron or steel: 73.26.10 Imported for use in a farming or other agricultural enterprise 73.26.90 Other	Free 20%	kg kg	
76.07.10	By the deletion of the item and the substitution therefor of the following item: 76.07.10 Imported for use in a farming or other agricultural enterprise	Free	kg	
82.05.00	By the deletion of the item and the substitution therefor of the following item: 82.05.00 Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits	10%	kg	
83.09.00	By the deletion of the item and the substitution therefor of the following item: 83.09.00 Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal; beads and spangles, of base metal	30%	—	
84.06.23	By the insertion after item 84.06.23 of the following new item: 84.06.24 Tractor engines	Free	No.	
84.06.91	By the insertion after item 84.06.23 of the following new item: 84.06.92 For tractor engines	Free	kg	

Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
84.23.10	By the deletion of the item and the substitution thereof of the following item: Bulldozers: 84.23.11 Imported for use in a farming or agricultural enterprise	Free	No.	
84.24.00	By the deletion of the item and the substitution thereof of the following item: 84.24.00 Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers: 84.24.10 Ploughs 84.24.20 Seeders, planters and transplanters; fertiliser distributors and manure spreaders 84.24.30 Scarifiers, cultivators, weeders, hoes and harrows Other machinery: 84.24.41 Lawn and sports ground rollers ... 84.24.49 Other Parts: 84.24.51 For lawn and sports ground rollers 84.24.59 Other	10% Free Free Free 20% Free 20% Free	No. No. No. No. No. kg kg	
84.25.00	By the deletion of the item and the substitution thereof of the following item: 84.25.00 Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29): 84.25.10 Lawn mowers 84.25.20 Combined harvester-threshers ... 84.25.30 Other harvesting or threshing machinery; mowers, other than lawn mowers; straw or fodder presses ... 84.25.40 Winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce Parts: 84.25.51 For lawn mowers 84.25.59 Other	20% Free Free Free 20% Free	No. No. No. No. kg kg	
84.63.10	By the deletion of the item and the substitution thereof of the following item: 84.63.10 Designed for use in tractor engines ...	Free	kg	
84.64.10	By the deletion of the item and the substitution thereof of the following item: 84.64.10 Designed for use in tractor engines ...	Free	kg	
85.01.94	By the deletion of the item and the substitution thereof of the following item: 85.01.94 Generators, for use in connection with aircraft	Free	kg	

Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
85.08.00	<p>By the deletion of the item and the substitution thereof of the following item:</p> <p>85.08.00 Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines:</p> <p>85.08.10 Imported for use with an aircraft ...</p> <p>85.08.90 Other</p>	<p>Free</p> <p>10%</p>	<p>kg</p> <p>kg</p>	
86.08.00	<p>By the deletion of the item and the substitution thereof of the following item:</p> <p>86.08.00 Containers specially designed and equipped for carriage by one or more modes of transport</p>	10%	No.	
<p>87.02.71</p> <p>87.02.72</p> <p>87.02.73</p> <p>87.02.74</p>	<p>By the deletion of these items and the preamble thereto and the substitution thereof of the following preamble and items:</p> <p>Other motor vehicles for the transport of goods or materials:</p> <p>87.02.71 New</p> <p>87.02.72 Second-hand</p>	<p>10%</p> <p>10%</p>	<p>No.</p> <p>No.</p>	
87.02.75	<p>By the deletion of the item and the substitution thereof of the following item:</p> <p>87.02.80 Chassis fitted with engines and cabs ...</p>	10%	No.	
87.06.30	By the deletion of the item.			
100.11.00	<p>By the deletion of the item and the substitution thereof of the following item:</p> <p>100.11.00 Goods (excluding alcoholic beverages, cigars, cigarettes and manufactured tobacco, merchandise for sale or industrial or commercial use) not exceeding five hundred kwacha in value, imported by a traveller for his own use or for the use of his family, in his accompanied baggage or on his person, provided that the goods may at the discretion of the traveller, be entered under their appropriate heading in this tariff and provided that all dutiable goods shall then be so entered ...</p>	30%	—	

Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
100.12.00	By the deletion of the item and the substitution therefor of the following item: 100.12.00 Goods (excluding alcoholic beverages, cigars, cigarettes and manufactured tobacco, merchandise for sale or industrial or commercial use), imported in a single consignment whose value for duty purposes does not exceed five hundred kwacha and provided that the goods may, at the discretion of the importer, be entered under their appropriate heading in this tariff and provided that all dutiable goods shall then be so entered This heading does not apply to any goods imported by the same person in multiple consignments, irrespective of the source of supply, within ninety days.	30%	—	

SECOND APPENDIX
(Section 4)

AMENDMENTS TO THE EXCISE TARIFF

Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
1.	By the deletion of the item and the substitution therefor of the following item: 1. Cigarettes: (a) Weighing not more than 0.95 kg per thousand (b) Weighing not more than 1.04 kg per thousand (c) Weighing more than 1.04 kg per thousand	K15.00 per thousand K19.00 per thousand K28.50 per thousand	1,000 1,000 1,000	
2.	By the deletion of the item.			
4 (a)	By the deletion of the item and the substitution therefor of the following item: 4 (a) Ale, beer and stout	K8.99 per dekalitre	dekalitre	
7 (a)	By the deletion of the item and the substitution therefor of the following item: 7 (a) Waters, including spa waters and aerated waters; lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages	K3.10 per dekalitre	dekalitre	

Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
8.	<p>By the deletion of the item and the substitution therefor of the following item:</p> <p>8. Petroleum oils, motor spirit (including gasoline and petrol but excluding aviation spirit):</p> <p>A. Petrol:</p> <p>1. 90 octane and over</p> <p>2. Less than 90 octane</p> <p>B. Gas oil (diesel oil)</p> <p>C. Liquefied petroleum gas</p>	<p>K2.40 per dekalitre at 20° Celsius</p> <p>K2.30 per dekalitre at 20° Celsius</p> <p>K1.30 per dekalitre at 20° Celsius</p> <p>K0.10 per kg</p>	<p>dekalitre</p> <p>dekalitre</p> <p>dekalitre</p> <p>kg</p>	
9.	<p>By the deletion of the item and the substitution therefor of the following item:</p> <p>9. Refined sugar</p>	<p>K60.00 per tonne</p>	<p>tonne</p>	