

[No. 1 of 1984

GOVERNMENT OF ZAMBIA

ACT

No. 1 of 1984

Date of Assent: 13th March, 1984

An Act to amend the Customs and Excise Act

[30th March, 1984

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 1984, and shall be read as one with the Customs and Excise Act, hereinafter referred to as the principal Act.

Short title and commencement.
Cap. 002

(2) This Act shall be deemed to have come into operation on the 28th January, 1984.

2. The customs tariff set out in the First Schedule to the principal Act is amended—

Amendment of First Schedule

(a) by the deletion of each item, the Heading number of which appears in column (A) of the table contained in Part I of Appendix I hereto, and the substitution therefor of the respective item set out in column (B) of the same table; and

(b) to the extent indicated in Part II of Appendix I hereto.

3. The excise tariff set out in the Second Schedule to the principal Act is amended—

Amendment of Second Schedule

(a) by the deletion of each item, the Heading number of which appears in column (A) of the table contained in Part I of Appendix II hereto, and the substitution therefor of the respective item set out in column (B) of the same table; and

(b) by the insertion immediately after item 8 of the new item 9 set out in Part II of Appendix II hereto.

APPENDIX I

(Section 2)

AMENDMENTS TO THE FIRST SCHEDULE

PART I

Each item, the Heading number of which appears in column (A) below, is deleted and the respective item set out in column (B) below is substituted therefor.

Column (A)		Column (B)			
Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)	
22.02.00	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07.00	K1.50 per litre	litre		
22.03.10	Opaque beer	K0.50 per litre	litre		
22.03.90	Other	K4.00 per litre	litre		
22.05.10	Sparkling wine	K4.00 per litre	litre		
22.05.21	Not exceeding 25 per cent of proof spirit	K2.50 per litre	litre		
22.05.22	Exceeding 25 per cent of proof spirit	K3.00 per litre	litre		
22.09.12	Liqueurs, cordials and other mixed spirits	K19.00 per proof litre	proof litre		
22.09.13	Rum	K23.50 per proof litre	proof litre		
22.09.14	Brandy	K23.50 per proof litre	proof litre		
22.09.15	Gin	K23.50 per proof litre	proof litre		

Column (A)		Column (B)			
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
22.09.16	22.09.16	Whisky	K23.50 per proof litre	proof litre	
22.09.17	22.09.17	Vodka	K23.50 per proof litre	proof litre	
22.09.19	22.09.19	Other	K15.25 per proof litre	proof litre	
24.02.10	24.02.10	Cigars, cigarillos and cheroots	K50.00 per kg plus 100%	kg	
24.02.20	24.02.20	Cigarettes	K50.00 per kg plus 100%	kg	
27.07.10	27.07.10	Suitable for use as motor spirit (or as constituents thereof)	K5.00 per dekalitre at 20° Celsius	dekalitre	
27.10.10	27.10.10	Partly refined petroleum, including topped crudes	50%	dekalitre	
27.10.23	27.10.23	90 octane and over	K5.00 per dekalitre at 20° Celsius	dekalitre	
27.10.24	27.10.24	Less than 90 octane	K4.00 per dekalitre at 20° Celsius	dekalitre	
27.10.27	27.10.27	90 octane and over	K5.00 per dekalitre at 20° Celsius	dekalitre	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
27.10.28	27.10.28	Less than 90 octane	K4.00 per deka- litre at 20° Celsius	dekalitre	
27.10.41	27.10.41	When imported through a pipeline	K4.00 per deka- litre at 20° Celsius	dekalitre	
27.10.42	27.10.42	When otherwise imported	K5.00 per deka- litre at 20° Celsius	dekalitre	
73.22.00	73.22.00	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300l, whether or not lined, or heat- insulated, but not fitted with mechani- cal or thermal equipment	20%	No.	
73.40.20	73.40.20	Road marking studs	20%	kg	
73.40.40	73.40.40	Tanks, vats and steam-jacketed pans, wholly or mainly of stainless steel (excluding clad steel) not exceeding 5 mm in thickness	20%	No.	
74.19.21	74.19.21	Process tanks and vats for mining or manufacturing purposes	20%	No.	
74.19.30	74.19.30	Other articles for mining, agricultural or manufacturing purposes	20%	kg	
75.06.41	75.06.41	Process tanks, vats and similar containers for mining or manufacturmg purposes	20%	No.	
76.09.10	76.09.10	Process tanks and vats for mining or manufacturing purposes	20%	No.	
76.16.11	76.16.11	Process tanks and vats for mining or manufacturing purposes	20%	No.	
78.06.31	78.06.31	Process tanks and vats for mining or manufacturing purposes	20%	No.	
79.06.21	79.06.21	Process tanks and vats for mining or manufacturing purposes	20%	No.	
80.06.21	80.06.21	Process tanks and vats for mining or manufacturing purposes	20%	No.	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
	82.02.10	Saws	20%	kg	
	82.02.20	Saw-blades	20%	kg	
	82.03.00	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps	20%	kg	
	82.05.10	Diamond bits and crowns for drilling	20%	kg	
	82.05.90	Other	20%	kg	
	84.01.00	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	20%	tonne	
	84.02.00	Auxiliary plant for use with boilers of heading 84.01.00 (for example, economi- sers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units	20%	kg	
	84.03.00	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	20%	kg	
	84.05.00	Steam or other vapour power units, whether or not incorporating boilers	20%	kg	
	84.06.11	Diesel	20%	No.	
	84.06.19	Other	20%	No.	
	84.06.99	Other	20%	kg	
	84.07.00	Hydraulic engines and motors (including water wheels and water turbines)	20%	No.	
	84.09.00	Mechanically propelled road rollers	20%	No.	
	84.11.19	Other	20%	kg	
	84.11.23	For refrigerated counters, display cabinets and ice-making machines	20%	kg	
	84.11.29	Other	20%	kg	
	84.11.39	Other	20%	kg	

Column (A)		Column (B)			
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
84.13.00	84.13.00	Furnace burner for liquid fuel (atomisers) for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	20%	kg	
84.14.00	84.14.00	Industrial and laboratory furnaces and ovens, non-electric	20%	kg	
84.16.00	84.16.00	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	20%	kg	
84.17.90	84.17.90	Other	20%	kg	
84.18.19	84.18.19	Other	20%	kg	
84.18.22	84.18.22	For stationary engines	20%	kg	
84.18.29	84.18.29	Other	20%	kg	
84.18.99	84.18.99	Other	20%	kg	
84.19.90	84.19.90	Other	20%	kg	
84.20.21	84.20.21	Scales	20%	No.	
84.20.29	84.20.29	Parts and weights therefor	20%	kg	
84.22.90	84.22.90	Other	20%	kg	
84.23.19	84.23.19	Other	20%	No.	
84.23.20	84.23.20	Excavators	20%	No.	
84.23.30	84.23.30	Scrapers, scarifiers and similar earth levelling machines	20%	No.	
84.23.40	84.23.40	Other machines	20%	No.	
84.23.90	84.23.90	Parts and accessories	20%	kg	
84.30.00	84.30.00	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing	20%	kg	
84.31.00	84.31.00	Machinery for making or finishing cellulosic pulp, paper and paperboard	20%	kg	
84.32.00	84.32.00	Book-binding machinery; including book-sewing machines	20%	kg	

Column (A)		Column (B)			
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
	84.33.00	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	20%	kg	
	84.34.00	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading 84.45.00, 84.46.00 or 84.47.00, for preparing or working printing blocks, plates or cylinders; printing type impressed slugs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	20%	kg	
	84.35.00	Other printing machinery; machines for uses ancillary to printing	20%	kg	
	84.36.90	Other	20%	kg	
	84.37.10	Weaving looms and knitting machines	20%	No.	
	84.37.90	Other	20%	kg	
	84.39.00	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt hat-making machines and hat-making blocks	20%	kg	
	84.40.90	Other	20%	kg	
	84.43.00	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	20%	kg	
	84.44.00	Rolling mills and rolls therefor	20%	kg	
	84.45.00	Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49.00 or 84.50.00	20%	kg	
	84.46.00	Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49.00	20%	kg	
	84.47.00	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49.00	20%	kg	

Column (A)		Column (B)			
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
84.48.00	84.48.00	Accessories and parts suitable for use solely or principally with the machines falling within headings Nos 84.45.00 to 84.47.00, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool-holders for any type of tool or machine-tool for working in the hand	20%	kg	
84.49.90	84.49.90	Other	20%	kg	
84.50.00	84.50.00	Gas-operated welding, brazing, cutting and surface tempering appliances	20%	kg	
84.52.20	84.52.20	Cash registers	20%	No.	
84.54.10	84.54.10	Cash registers	20%	No.	
84.54.20	84.54.20	Duplicating machines, addressing machines	20%	No.	
84.54.90	84.54.90	Other	20%	No.	
84.55.90	84.55.90	Other	30%	kg	
84.56.00	84.56.00	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	20%	kg	
84.57.00	84.57.00	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	20%	kg	
84.60.00	84.60.00	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic paste, concrete or cement) or for rubber or artificial plastic materials	20%	kg	
84.61.00	84.61.00	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves.	20%	kg	
84.62.10	84.62.10	Clutch release bearings for internal combustion engines; parts thereof	20%	kg	
84.62.90	84.62.90	Other	20%	kg	

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EASTER HOLIDAYS, 1984

During the week prior to the Easter Holiday the Gazette will be published on Thursday, 19th April. Notices and Advertisements intended for publication in this issue must be received by the Editor by 1000 hours on Monday, 16th April.

		Quantity	Statistical Unit of Quantity (4)	Notes (5)
		Exceeding 100kW	20%	No.
85.01.25	85.01.25	Electric motors of a rating exceeding 100kW	20%	No.
85.01.91	85.01.91	Transformers under 5kva	20%	No.
85.01.92	85.01.92	Transformers, 5kva and over	20%	No.
85.01.93	85.01.93	Convertors	20%	kg
85.01.99	85.01.99	Other	20%	kg
85.02.00	85.02.00	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads	20%	kg
85.04.19	85.04.19	Other	20%	No.
85.04.29	85.04.29	Other	20%	kg
85.05.00	85.05.00	Tools for working in the hand, with self-contained electric motor	20%	kg
85.11.00	85.11.00	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric or laser-operated welding, brazing, soldering or cutting machines and apparatus	20%	kg
85.13.90	85.13.90	Other	20%	kg
85.15.19	85.15.19	Other	20%	kg
85.18.90	85.18.90	Other	20%	kg
85.19.10	85.19.10	Switch gear	20%	kg

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
85.19.90	85.19.90	Other	20%	kg	
85.20.20	85.20.20	Arc lamps	20%	No.	
85.22.90	85.22.90	Other	20%	kg	
85.23.00	85.23.00	Insulated (including enamelled or anodised) electric wire, cable, bars strip and the like (including co-axial cable), whether or not fitted with connectors	20%	kg	
85.24.10	85.24.10	Carbon electrodes	20%	kg	
85.24.90	85.24.90	Other	20%	kg	
85.28.20	85.28.20	Parts for machinery	20%	kg	
86.08.00	86.08.00	Containers specially designed and equipped for carriage by one or more modes of transport	20%	No.	
87.07.10	87.07.10	Complete units	20%	No.	
87.07.90	87.07.90	Parts therefor	20%	kg	

PART II

The items, the Heading numbers of which appear in column (A) below, are amended to the extent indicated in column (B):

Column (A)	Column (B)				
Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)	
87.02	87.02	By the deletion of the items and the substitution therefor of the following items:			
	87.02.00 Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09.00): Motor vehicles for the transport of persons:				
	87.02.11 Public-service type motor vehicles designed for the transport of 10 persons or more (including the driver)	15%	No.		
	87.02.12 Ambulances, prison vans and hearses	Free	No.		
	87.02.13 Motor-homes, that is, vehicles for the transport of persons and specially equipped for habitation.	15%	No.		
	Passenger motor cars (other than public-service type vehicles), including vehicles designed for the transport of both passengers and goods.				
	Of a value for duty purposes not exceeding K3,000 each:				
	87.02.20 New	25%	No.		
	87.02.21 Second-hand	25%	No.		
	Of a value for duty purposes exceeding K3,000 each but not exceeding K4,500 each:				
	87.02.22 New	50%	No.		
	87.02.23 Second-hand	50%	No.		
	Of a value for duty purposes exceeding K4,500 each but not exceeding K6,000 each:				
	87.02.24 New	75%	No.		
	87.02.25 Second-hand	75%	No.		
	Of a value for duty purposes exceeding K6,000 each but not exceeding K7,500 each:				
	87.02.26 New	100%	No.		
	87.02.27 Second-hand	100%	No.		

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
		Of a value for duty purposes exceeding K7,500 each:			
		87.02.28 New	150%	No.	
		87.02.29 Second-hand	150%	No.	
		Other:			
		87.02.30 Designed for the transport of both passengers and goods includ- ing twin-cabin type or general purpose vehicles	15%	No.	
		Motor vehicles for the transport of goods or materials:			
		87.02.40 Electrically or mechanically- propelled transporting equipment of a class of kind specially constructed for use underground in mines	Free	No.	
		87.02.50 Lorries, equipped with tipping bodies or bottom-dump-bodies, of a truck capacity of not less than 10 cubic metres	Free	No.	
		Other, including ordinary lorries, vans and trucks:			
		87.02.91 Of a manufacturer's per- mitted gross weight of two tonnes or more	10%	No.	
		87.02.99 Other	15%	No.	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
6 (a)	6 (a)	Waters including spa waters and aerated waters; lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages	K6.10 per deka- litre	dekalitre	
7.A.	7.A.	Petrol: (1) 90 octane and over	K3.80 per deka- litre at 20° Celsius	dekalitre	
		(2) Less than 90 octane	K3.50 per deka- litre at 20° Celsius	dekalitre	
7.B.	7.B.	Gas oil (diesel oil)	K3.00 per deka- litre at 20° Celsius	dekalitre	

PART II
(Section 3 (b))

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
9.	9.	Wine of fresh fruits	K1.00 per litre	litre	