

[No. 25 of 1988

GOVERNMENT OF ZAMBIA

ACT

No. 25 of 1988

Date of Assent: 27th December, 1988

An Act to amend the Customs and Excise Act

[30th December, 1988

ENACTED by the Parliament of Zambia.

1. (1) This Act may be cited as the Customs and Excise (Amendment) (No. 2) Act, 1988, and shall be read as one with the Customs and Excise Act, in this Act referred to as the principal Act.

Enactment

Title and commencement.
Cap. 662

(2) This Act shall come into operation on the 28th November, 1988.

2. Section *seventeen* of the principal act is amended in subsection (1), by the deletion of the words "General Post Office" and the substitution therefor of the words "Posts and Telecommunications Corporation Ltd or by clearing and forwarding agents".

Amendment of section 17

3. Section *ninety-three* of the principal Act is amended in subsection (1), by the deletion of the words "three per centum of proof spirits" and the substitution therefor of "two per centum of alcohol by volume".

Amendment of section 93

4. Section *one hundred and ninety-four* of the principal Act is amended—

Amendment of section 194

(a) in subsection (1), by the deletion of the words "twenty-five ngwee" and the substitution therefor of "ten kwacha";

(b) in subsection (2), by the deletion of the words "ten kwacha" and the substitution therefor of "twenty kwacha".

Amendment
of First
Schedule

5. The customs tariff set out in the First Schedule to the principal Act is amended by the deletion of each item, the heading number of which appears in column (A) of the table contained in Appendix I to this Act, and the substitution therefor of the respective items, if any, set out in column (B) of the same Table.

Amendment
of Second
Schedule

6. The excise tariff set out in the Second Schedule to the principal Act is amended by the deletion of the item, the heading number of which appears in column A of the table contained in Appendix II to this Act, and the substitution therefor of the respective item, set out in column B of the same table.

Amendment
of Fourth
Schedule

7. The surtax tariff set out in Part I of the Fourth Schedule to the principal Act is amended to the extent indicated in Appendix III to this Act.

APPENDIX I
(Section 5)

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, if any, 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)
87.02.20	87.02.20	Public-service type-motor vehicles designed for the transport of ten persons or more (including the driver)	15%	No.	
87.02.90	{ 87.02.91	Other motor vehicles for the transport of goods:			
	87.02.99	of gross vehicle weight not exceeding 20 tonnes	15%	No.	
		of gross vehicle weight exceeding 20 tonnes	15%	No.	
87.03.00	87.03.00	Special purpose motor lorries and vans (such as breakdown lorries, fire engines, fire escapes, road sweeper lorries, crane lorries, search-light lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02.00:			
87.03.10	87.03.10	Crane lorries	15%	No.	
87.03.20	87.03.20	Mobile drilling derricks	15%	No.	
87.03.30	87.03.30	Fire fighting vehicles	Free	No.	
	87.03.40	Concrete-mixer lorries	15%	No.	
87.03.90	87.03.90	Other	10%	No.	
87.04.00	87.04.00	Chassis fitted with engines, for the motor vehicles falling within headings Nos 87.01.00, 87.02.00 or 87.03.00	10%	No.	

APPENDIX II
(Section 6)

AMENDMENTS TO THE SECOND SCHEDULE

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)
7E	7E	Illuminating kerosene (paraffin) (1) For domestic use (2) Other, including illuminating kerosene (paraffin) for industrial use	15%	litre	
			30%	litre	

APPENDIX III
(Section 7)FOURTH SCHEDULE
(Section 77)

SURTAX TARIFF

PART I

(Locally produced or manufactured goods)

Item	Description of Goods	Rate of Surtax	Unit of Quantity	Notes
01.01	Opaque beer	15%	dekalitre	