

GOVERNMENT OF ZAMBIA

ACT

No. 3 of 2000

Date of Assent: 17 March, 2000

An Act to amend the Customs and Excise Act

[22nd March, 2000

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 2000, and shall be read as one with the Customs and Excise Act, in this Act referred to as the principal Act.

Short title and commencement

(2) This Act shall be deemed to have come into operation on 29th January, 2000.

Cap. 322

2. The principal Act is amended in section *one hundred and eight* by—

Amendment of section 108

(a) the deletion of subsection (3) and the substitution thereof of the following:

(3) The return and entry required under this section shall be submitted on or before the twentieth day of the month following that month to which the return relates and any amount of duty and surtax on the return shall be due and payable within five days of the issue of a notice of an assessment thereof;

(b) the insertion after subsection (3) of the following new subsection:

(4) Where a manufacturer licenced under the Act fails to make payment within the time allowed under this Act, the manufacturer shall pay additional duty as specified in section *one hundred and seventy-one* of the Act; and

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(c) the re-numbering of subsections (4), (5), (6), (7), (8), (9) and (10) as subsections (5), (6), (7), (8), (9), (10) and (11) respectively.

Amendment
of section
161

3. The principal Act is amended in section *one hundred and sixty-one* by the deletion of the word "seven" immediately after the words "period of" and the substitution therefor of the word "five".

Repeal and
replacement
of section
171

4. The principal Act is amended by the repeal of section *one hundred and seventy-one* and the substitution therefor of the following section:

Interest to be
paid for late
payment

171. (1) Where any amount of duty or fine remains unpaid after the day on which it becomes due for payment under this Act, the person liable to pay that duty or fine shall pay an amount in additional duty or fine consisting of interest, on the unpaid sum, calculated at the prevailing discount rate advised by the Bank of Zambia plus two per centum per annum for the period that the duty or fine thereafter remains unpaid.

(2) Notwithstanding any other provision of this Act, the Commissioner-General may, where duty is found to be owing to the Republic after clearance of goods from customs control, whether or not as a result of customs investigation or voluntary disclosure, by notice in writing, issued to the importer or owner of those goods, fix a date for payment of that duty or fix dates for the payment by instalment of that duty:

Provided that where any amount of such duty remains unpaid after the day on which it becomes due for payment under this subsection, the person liable to pay that duty shall pay additional duty consisting of interest, on the unpaid sum calculated at the prevailing discount rate advised by the Bank of Zambia plus two per centum per annum for the period that the duty or fine thereafter remains unpaid.

(3) Any additional duty, or fine or interest due under this section shall be a debt due to the Republic and shall be recoverable at the suit of the Commissioner-General, or any officer in any court of competent jurisdiction.

(4) For the purposes of this section, interest charged under subsections (1) and (2) shall be simple interest.

(5) The Commissioner-General may remit the whole or part of any additional duty payable under subsections (1) and (2).

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5. The First Schedule to the principal Act is amended as set out in Appendix I to this Act. Amendment of First Schedule
6. The Second Schedule to the principal Act is amended as set out in Appendix II to this Act. Amendment of Second Schedule
7. The Fifth Schedule to the principal Act is amended— Amendment of Fifth Schedule
- (a) in paragraph 1, by the addition after sub-paragraph (5) of the following new sub-paragraph:
- (6) For the purposes of this Schedule, the value of any goods imported under a hire or leasing contract shall be the total rental or lease charges paid or payable, as the case may be, and the other provisions of this Schedule shall apply with necessary modification; and

APPENDIX I
(Section 5)

Amendment to the First Schedule

CUSTOMS TARIFF

1. The First Schedule to the principal Act is amended under the heading " ADDITIONAL ZAMBIAN RULES " by—

(a) the re-numbering of Rule Nos. 7, 8 and 9 as Rule Nos. 1, 2 and 3; and

(b) the addition after Rule No. 3 of the following new Rule:

4. A provision for parts of an article covers products solely or principally used as a part of the article but a provision for " parts " or " parts and accessories " shall not prevail over a specific provision for a part or accessory.

2. Chapter 4 is amended by the deletion in the Customs Duty Rate Column opposite subheading No. 0407.00.10 of " 5% " and the substitution therefor of " 15% ".

3. Chapter 5 is amended by the deletion in the Customs Duty Rate Column opposite subheading Nos. 0511.10.00 and 0511.99.10 of " 5% " and the substitution therefor of the word " Free ".

4. Chapter 11 is amended by deletion of subheading No. 1202.10.00 and the substitution therefor of the following subheading: No. 1102.10.00.

5. Chapter 13 is amended by the deletion in the Customs Duty Rate Column opposite subheading No. 1302.39.00 of " 5% " and the substitution therefor of the word " Free ".

6. Chapter 17 is amended by the deletion in the Customs Duty Rate Column opposite subheading No. 1702.40.00 of " 15% " and the substitution therefor of " 5% ".

7. Chapter 23 is amended by the deletion in the Customs Duty Rate Column opposite subheading Nos. 2301.10.00, 2301.20.10 and 2301.20.90 of " 5% " and the substitution therefor of the word " Free ".

8. Chapter 25 is amended by the deletion in the Customs Duty Rate Column opposite subheading No. 2508.10.00 of " 5% " and the substitution therefor of the word " Free ".

9. Chapter 31 is amended by the deletion in the Customs Duty Rate Column opposite subheading Nos. 3101.00.20 and 3101.00.90 of " 15% " and the substitution therefor of the word " Free ".

10. Chapter 34 is amended by the deletion in the Customs Duty Rate Column—

(a) opposite subheading No. 3402.90.10 of " 15% " and the substitution therefor of " 5% " ; and

(b) opposite subheading Nos. 3403.11.11, 3403.19.11, 3403.91.00 and 3403.99.00 of " 5% " and the substitution therefor of the word " Free ".

11. Chapter 38 is amended by the deletion in the Customs Duty Rate Column opposite subheading Nos. 3816.00.00 and 3824.90.00 of " 15% " and the substitution therefor of " 5% ".

12. Chapter 39 is amended—

(a) by the insertion after subheading No. 3920.20.10 of the following new subheading:

HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
3920.20.20	--- For use in the manufacture of electric cables	kg	5%	

(b) by the deletion of Heading No. 39.21 and the substitution thereof of the following:

HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
39.21	Other plates, sheets, film, foil and strip, of plastics			
	- Cellular:			
	-- of polymers of styrene:			
3921.11.10	--- Imitation leather	kg	25%	
3921.11.20	--- For further processing into tarpaulins	kg	15%	
3921.11.30	--- For green houses	kg	15%	
3921.11.90	--- Other	kg	25%	
	-- Of polymers of vinyl chloride:			
3921.12.10	--- Imitation leather	kg	25%	
3921.12.20	--- For further processing into tarpaulins	kg	15%	
3921.12.30	--- For green houses	kg	15%	
3921.12.90	--- Other	kg	25%	
	-- Of polyurethane:			
3921.13.10	--- Imitation leather	kg	25%	
3921.13.20	--- For further processing into tarpaulins	kg	15%	
3921.13.30	--- For green houses	kg	15%	
3921.13.90	--- Other	kg	25%	
	- Of regenerated cellulose:			
3921.14.10	--- Imitation leather	kg	25%	
3921.14.20	--- For further processing into tarpaulins	kg	15%	
3921.14.30	--- For green houses	kg	15%	
3921.14.90	--- Other	kg	25%	
	- Of other plastics:			
3921.19.10	--- Imitation leather	kg	25%	
3921.19.20	--- For further processing into tarpaulins	kg	15%	
3921.19.30	--- For green houses	kg	15%	
3921.19.90	--- Other	kg	25%	
	- Other:			
3921.90.10	--- Imitation leather	kg	25%	
3921.90.20	--- For further processing into tarpaulins	kg	15%	
3921.90.30	--- For green houses	kg	15%	
3921.90.90	--- Other	kg	25%	

and

(c) by the deletion of subheading No. 3926.90.90 and the substitution thereof of the following new subheadings:

HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
3926.90.91	--- Other: --- Parts for the manufacture of pots and pans	kg	15%	
3926.90.99	--- Other	kg	25%	

13. Chapter 48 is amended by—

(a) the deletion of subheading No. 3802.52.00 and the substitution thereof of the following subheading: No. 4802.52.10;

(b) the deletion in the Customs Duty Rate Column opposite subheading No. 4813.20.00 of "15%" and the substitution thereof of "5%"; and

(c) the deletion in the Customs Duty Rate Column opposite subheading No. 4821.90.00 of "25%" and the substitution thereof of "15%".

14. Chapter 49 is amended by the deletion of subheading No. 4911.99.00 and the substitution thereof of the following new subheadings:

HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
4911.99.10	-- Other: --- Scratch cards for prepaid telecommunication air time	kg	15%	
4911.99.90	--- Other	kg	25%	

15. Chapter 52 is amended by the deletion of subheading No. 5101.00.00 and the substitution thereof of the following subheading: No. 5201.00.00.

16. Chapter 55 is amended by the deletion in the Customs Duty Rate Column opposite subheading Nos. 5501.30.00, 5503.30.00, 5505.10.00 and 5505.20.00 of "5%" and the substitution thereof of the word "Free".

17. Chapter 58 is amended by the deletion in the Customs Duty Rate Column opposite subheading No. 5806.32.00 of "25%" and the substitution thereof of "15%".

18. Chapter 71 is amended by the deletion in the Customs Duty Rate Column opposite subheading No. 7102.10.00 of "25%" and the substitution thereof of "15%".

19. Chapter 72 is amended by the deletion in the Customs Duty Column opposite subheading Nos. 7214.20.90, 7214.30.00, 7217.10.00 and 7217.90.00 of the word "Free" and the substitution thereof of "15%".

20. Chapter 73 is amended by—

(a) the deletion in the Customs Duty Rate Column opposite subheading No. 7302.10.00 of "5%" and the substitution thereof of the word "Free";

(b) the deletion in the Customs Duty Rate Column opposite subheading No. 7302.20.00, 7302.30.00, 7302.40.00 and 7302.90.00 of "15%" and the substitution thereof of the word "Free".

(c) the deletion in the Customs Duty Rate Column opposite subheading Nos. 7304.10.00, 7304.21.00, 7304.29.00, 7304.31.00, 7304.39.00, 7304.41.00, 7304.49.00, 7304.51.00, 7304.59.00 and 7304.90.00 of "25%" and the substitution thereof of "15%";

(d) the deletion of subheading No. 7214.10.00 and the substitution thereof of the following subheading: No. 7310.10.10; and

(e) the insertion in the appropriate place of the following new subheadings:

HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
7326.90.91	--- Other: --- Can ends for use in manufacture	kg	15%	
7326.90.99	--- Other	kg	25%	

21. Chapter 74 is amended by the deletion in the Customs Duty Rate Column opposite subheading No. 7413.00.00 of "15%" and the substitution thereof of "25%".

22. Chapter 76 is amended by the deletion in the Customs Duty Rate Column—

(a) opposite subheading Nos. 7604.29.00 and 7605.11.00 of "5%" and the substitution thereof of the word "Free"; and

(b) opposite subheading Nos. 7606.92.00 and 7607.11.00 of "15%" and the substitution thereof of "5%".

23. Chapter 80 is amended by the deletion in the Customs Column Duty Rate Column opposite subheading No. 8001.10.00 of "5%" and the substitution thereof of the word "Free".

24. Chapter 84 is amended by the deletion of—

(a) subheading No. 8412.80.00 and the substitution thereof of the following new subheadings:

HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
8412.80.10	--- Other --- Wind engines (windmills)	kg	5%	
8412.80.90	--- Other	kg	25%	

and

(b) subheading No. 8418.69.00 and the substitution thereof of the following new subheadings:

HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
8418.69.10	--- Other: --- Refrigerating or freezing equipment for cold rooms	kg	5%	
8418.69.90	--- Other	kg	25%	

25. Chapter 85 is amended by the deletion in the Customs Duty Rate Column—
- (a) opposite subheading Nos. 8504.40.00, 8507.90.00 and 8530. 10.00 of " 5% " and the substitution therefor of the word " Free ";
 - (b) opposite subheading nos. 8544.11.00, 8544.19.00, 8544.20.00, 8544.30.00, 8544.41.00, 8544.49.00, 8544.51.00, 8544.59.00, 8544.60.00, and 8544.70.00, of " 15% " and the substitution therefor of " 25% "; and
 - (c) opposite subheading No. 8545.11.00 of " 15% " and the substitution therefor of the word " Free ".
26. Chapter 86 is amended by the deletion in the Customs Duty Rate Column opposite subheading Nos. 8604.00.00, 8606.10.00, 8606.20.00, 8606.30.00, 8606.91.00, 8606.92.00, 8606.99.00, 8607.11.00, 8607.12.00, 8607.19.00, 8607.21.00, 8607.29.00, 8607.30.00, 8607.91.00, 8607.99.00, 8608.00.10 and 8608.00.90 of " 5% " and the substitution therefor of the word " Free ".
27. Chapter 87 is amended by the deletion in the Customs Duty Rate Column—
- (a) opposite subheading No. 8712.00.00 of " 15% " and the substitution therefor of " 25% "; and
 - (b) opposite subheading Nos. 8714.92.00, 8714.93.00, 8714.94.00, 8714.95.00, 8714. 96.00 and 8714.99.00 of " 15% " and the substitution therefor of " 5% ".
28. Chapter 88 is amended by the deletion in the Customs Duty Rate Column opposite subheading Nos. 8802.39.00, 8802.49.00 and 8802.59.00 of " 5% " and the substitution therefor of the word " Free ".

APPENDIX II
(Section 6)

EXCISE TARIFF

Amendment to the Second Schedule

The Second Schedule is amended by the deletion—

- (a) in Heading No. 1 in the Excise Duty Rate Column opposite subheading Nos. Ex. 22.01 and Ex. 22.02, of " 25% " and the substitution therefor of " 10% ";
- (b) in Heading No. 7 in the Excise Duty Rate Column opposite subheading No. 2716.00.00 of " 10% " and the substitution therefor of " 7% "; and
- (c) of Heading No. 8 and the re-numbering of Heading No. 9 as Heading No. 8.