

GOVERNMENT OF ZAMBIA

**ACT**

No. 4 of 2005

Date of Assent: 23rd March, 2005

**An Act to amend the Customs and Excise Act**

[30th March, 2005

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 2005, 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  
Cap. 322

(2) This Act shall be deemed to have come into operation on 29th January, 2005.

2. The principal Act is amended by the repeal of section *seventeen* and the substitution therefor of the following:

Repeal and replacement  
of section 17

17. (1) The Commissioner-General may, subject to such terms and conditions as the Commissioner-General may determine license—

Licensing of customs areas

(a) any area, place or building in or at a customs port of entry or customs aerodrome, as a customs area in which imported goods or goods for export may be held and stored before entry for consumption, warehousing, export or such other purpose as permitted or required by this Act; or

(b) customs areas at inland places for the receipt and storage of uncustomed goods carried by licensed customs carriers, including trains, before entry in accordance with this Act.

(2) A licence issued under this section shall expire on 31st December in each year and may be renewed by the Commissioner-General on receipt of an application for renewal,

in the prescribed form and on payment of the prescribed fee.

(3) The owner or operator of a customs area shall provide and maintain without charge such accommodation and facilities as the Commissioner-General may determine are reasonably necessary and suitable for the purposes of carrying out the functions and responsibilities of the Customs Division at that place.

(4) No person or vehicle shall enter or leave a customs area, and no goods whether dutiable or not shall be brought into or taken out of any customs area, otherwise than through an entrance or exit approved for that purpose by the Commissioner-General.

(5) No vehicle or goods shall be taken out of any customs area without the permission of the Commissioner-General.

(6) Any person or vehicle entering or leaving any customs area and all goods which are being brought into or out of such area may be detained by an officer for the purposes of search or examination.

(7) The operation of any customs area shall be subject to such regulations and rules as may be made pursuant to the provisions of this Act.

Amendment  
of section 28

3. Section *twenty-eight* of the principal Act is amended —

(a) by the insertion immediately after subsection (2) of the following new subsection:

(3) In all cases where under the provisions of subsection (1) liability for duty does not rest upon the master of the ship, the pilot of an aircraft, the operator of a pipeline, or the owner or person in charge of any other vehicle, liability for duty on all exported goods or goods deemed to have been exported in terms of section *forty-seven* shall rest upon the exporter or, in the case of goods consigned from Zambia upon the person within Zambia who deals with the goods on behalf of the owner of the goods; and

(b) by the renumbering of subsection (3) as subsection (4).

Amendment  
of section 32

4. Section *thirty-two* of the principal Act is amended —

(a) by the insertion immediately after subsection (4) of the following new subsection:

(5) The Commissioner-General may specify goods to be entered for warehousing or otherwise for purposes of in bond carriage, subject to such conditions as the Commissioner-General may prescribe or determine by rules made pursuant to section *two hundred*.; and  
(b) by the renumbering of subsections (5) and (6) as subsection (6) and (7).

5. Section *thirty-four* of the principal Act is amended by the deletion in paragraph (d) of sub-section (2) of the words “ three thousand fee units ” and the substitution therefor of the words “ the Kwacha equivalent of five hundred United States dollars ”. Amendment of section 34

6. Section *forty-eight* of the principal Act is amended—  
(a) by the insertion of the following new subsection: Amendment of section 48

(1) Goods shall not be exported from Zambia without entry being made and without such duties as may be imposed by the law being paid or secured.; and

(b) by the renumbering of subsections (1) and (2) as subsections (2) and (3).

7. The principal Act is amended by the insertion immediately after section *seventy-two* of the following new section: Insertion of new section 72A

72A. There shall be charged, levied, collected and paid in respect of goods exported from Zambia export duties at the rates specified in the export tariff set out in the Ninth Schedule, in this Act referred to as the export tariff. Export duties

8. Section *one hundred and eight* of the principal Act is amended in paragraph (b) of subsection (6) by the deletion of the words “ one hundred ”, and the substitution therefor of the words “ one thousand ”. Amendment of section 108

9. The First Schedule to the principal Act is amended as set out in the Appendix I to this Act. Amendment of First

10. The Second Schedule to the principal Act is amended as set out in Appendix II to this Act. Amendment of Second Schedule

11. The principal Act is amended by the insertion after the Eighth Schedule of a new Ninth Schedule as set out in Appendix III to this Act. Insertion of new Ninth Schedule

**APPENDIX I**

*(Section 5)*

**Amendment to the First Schedule**

**CUSTOMS TARIFF**

1. Chapter 6 is amended by the deletion of the Customs Duty Rate Column opposite subheading 0602.10.00, 0602.20.00, 0602.30.00, 0602.40.00 and 0602.90.00 of the word "free" and the substitution therefor of the figure "5%".

2. Chapter 10 is amended by the deletion in the Customs Duty Rate Column opposite subheading 1001.10.90, 1001.90.90, 1002.00.00, 1003.00.90, 1004.00.00, 1005.90.00, 1006.10.00, 1006.20.00, 1006.30.00, 1006.40.00, 1007.00.00, 1008.10.00, 1008.20.00 and 1008.90.00 of the figure "5%" and the substitution therefor of the figure "15%".

3. Chapter 12 is amended by the deletion in the Customs Duty Rate Column opposite subheading 1201.00.00, 1214.10.00 and 1214.90.00, of the figure "5%" and the substitution therefor of the figure "15%".

4. Chapter 13 is amended by the deletion in the Customs Duty Rate Column opposite subheading 1302.39.00 of the word "free" and the substitution therefor of the figure "5%".

5. Chapter 22 is amended by the deletion of subheading No. 2201.10.10 and the substitution therefor of the following two new subheadings:

<i>Heading No.</i>	<i>Description of goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
2201	(1) Waters, including natural or artificial waters, aerated not containing added sugar or other sweetening matter nor flavoured			
	---Mineral waters, not	aerated:		
2201.10.11	---Packed mineral waters, not aerated.	dekalitre	*	
2201.10.19	---Other	dckalitre	*	

\*25% or K650 per litre whichever is the greater.

6. Chapter 49 is amended by the deletion in the Customs Duty Rate Column opposite subheading 4903.00.00 of the figure "15%" and the substitution therefor of the word "free".

7. Chapter 84 is amended by the deletion in the Customs Duty Rate Column opposite subheading 8427.10.00 of the figure "15%" and the substitution therefor of the figure "5%".

8. Chapter 84 is amended by the deletion of subheading 8471.50.00 and the substitution therefor of the following new subheadings:

*Customs and Excise  
(Amendment)*

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<i>HS Code</i>	<i>Description of goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	-Digital processing units other than those of sub-heading Nos. 8471.41 and 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units			
8471.50.10	---Network File Servers	No.	5%	
8471.50.90	---Other	No.	5%	

9. Chapter 85 is amended by the deletion in the Customs Duty Rate Column opposite subheadings 8523.11.00, 8523.12.00 and 8523.13.00 of the figure " 25% " and the substitution therefor of the figure " 15% ".

10. Chapter 85 is amended by the deletion of subheading 8525.20.00 and the substitution therefor of the following new subheadings:

<i>HS Code</i>	<i>Description of goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	-Transmission apparatus incorporating reception apparatus			
8525.20.10	--Cellular Mobile Telephones	No.	5%	
8525.20.90	--Other	No.	15%	

11. Chapter 96 is amended by the deletion of subheading No. 9609.90.00 and the substitution therefor of the following new subheadings:

<i>HS Code</i>	<i>Description of goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	-Other:-			
9609.90.10	---Drawing and writing chalk	No.	25%	
9609.90.90	---Other	No.	15%	

## APPENDIX II

(Section 6)

## Amendment to the Second Schedule

(EXCISE TARIFF)

(a) Heading No. 1 is amended by the deletion of subheading 1 (1) and the substitution thereof of the following new subheading:

Heading No.	Description of goods	Harmonised Commodity Description and Coding System Heading No.	Statistical Unit of Quantity	Duty Rate	Remarks
1	(1) Waters, including natural or artificial waters, aerated not containing added sugar or other sweetening matter nor flavoured Packed mineral waters, not aerated.	2201.10.11	dekalitre	10%	

by the deletion of the table under item (b) and the substitution thereof of the following:

Heading No.	Description of goods	Harmonised Commodity Description and Coding System Heading No.	Statistical Unit of Quantity	Duty Rate	Remarks
2.	(1) Beer made from malt:- (a) Opaque beer	2203.00.10		*	

\*K145.00 per litre.

APPENDIX III  
(Section 11)

NINTH SCHEDULE  
(Section 72A)

EXPORT TARIFF

HS Code	Description of goods	Statistical Unit of Quantity	Export Duty Rate	Remarks
72.04	<b>Ferrous waste and scrap, remelting scrap ingots of iron or steel</b>			
7204.10.00	-Waste of cast iron	kg	*	
	-Waste and scrap alloy steel			
7204.21.00	--Of stainless steel;	kg	*	
7204.29.00	--Other	kg	*	
7204.30.00	--Waste and scrap of tinned iron or steel	kg	*	
	--Other waste and scrap	kg	*	
7204.41.00	--Turnings, shavings, chips, milling waste sawdust, fillings, trimmings and stampings, weather or not in bundles	kg		
7204.49.00	--Other			
72.04.50.00	--Remelting scrap ingots	kg	*	
7204.				
74.04.00.00	-Copper waste and scrap	kg	**	
76.02	--Aluminum waste and			
7602.00.00	--scrap	kg	**	
	-Zinc waste and scrap			
79.02				
7902.00.00		kg	**	

\*25% or 80,000 (eighty thousand kwacha) per tone whichever is greater

\*\*25% or 1,000,000 (one million kwacha) per ton whichever is greater

