

## GOVERNMENT OF ZAMBIA

**ACT**

No. 2 of 2009

Date of Assent: 31st March, 2009

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

[3rd April, 2009]

ENACTED by the Parliament of Zambia

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 2009, 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 31st January, 2009.

2. Section *thirty-four* of the principal Act is amended in subsection (1) by the deletion of paragraph (d) and the substitution therefor of the following new paragraph:

Amendment  
of section 34

*(d)* unless the goods are entered to be warehoused or removed in bond, pay all duties due on the goods at the lodgment of the entry;

Provided that where electronic registration on the Customs Computer System exists, the payment shall be made from the date of registration or within five days of the issue of an assessment notice.

3. The principal Act is amended—

Insertion of  
new section  
88B

*(a)* by the insertion immediately after section eighty-eight A of the following new section:

88B. The value for the purpose of assessing the amount of excise duty payable on services rendered in Zambia shall be determined in accordance with the Seventh Schedule to this Act; and

Valuation of  
services for  
purposes of  
assessing  
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*(b)* by the renumbering of section *eighty-eight B* as *eighty-eight C*.

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Provided that where electronic registration on the Customs Computer System exists, the payment shall be made from the date of registration or within five days of the issue of an assessment notice.

3. The principal Act is amended—  
(a) by the insertion immediately after section eighty-eight A of the following new section:

Insertion of new section 88B

88B. The value for the purpose of assessing the amount of excise duty payable on services rendered in Zambia shall be determined in accordance with the Seventh Schedule to this Act.; and

Valuation of services for purposes of assessing excise duty payable on excisable services

(b) by the renumbering of section *eighty-eight B* as *eighty-eight C*

- Amendment of section 139A
4. Section *one hundred and thirty nine A* of the principal Act is amended by—
- (a) the deletion of the definition of “talk time”; and
- (b) the insertion in the appropriate place of the following new definition:
- “air time” means the minutes of voice calls, short message service (sms), multi media service (mms) or such other service as a subscriber may consume through a mobile cellular telephone.
- Amendment of section 139G
5. Section *one hundred and thirty nine G* of the principal Act is amended by the deletion of the words “talk time” wherever they appear and the substitution therefor of the words “air time”.
- Amendment Of Section 139M
6. Section *one hundred and thirty nine M* of the principal Act is amended by the deletion of the words “talk time” wherever they appear and the substitution therefor of the words “air time”.
- Insertion of new section 171B
7. The principal Act is amended by the insertion immediately after section *one hundred and seventy-one A* of the following new section:
- 171B. The Minister may, on the recommendation of the Commissioner-General, by statutory instrument, remit the whole or part of any duty, fine or interest due and is not recoverable under this Act, if the tax liabilities meet the following conditions:
- (a) the importer, exporter or manufacturer has—
- (i) been declared bankrupt by the High Court under the Bankruptcy Act; or
- (ii) in the case of a company, been wound up by the High Court under the Companies Act;
- (b) in the case of a privatised company, the debt was incurred before the date of privatisation, unless the contract of sale stipulates that the company’s liabilities are to be carried over by the new owners; and
- (c) the person liable to pay tax provides such other documentary evidence as the Commissioner-General may require.
- Remission of unrecovered duty, fine, etc
- Cap. 82
- Cap. 388
- Amendment of First Schedule
8. The First Schedule to the principal Act is amended as set out in Appendix I to this Act.

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| 9. The Second Schedule to the principal Act is amended as set out in Appendix II to this Act.   | Amendment of Second Schedule               |
| 10. The Fourth Schedule to the principal Act is amended as set out in Appendix III.   | Amendment of Fourth Schedule               |
| 11. The Sixth Schedule to the principal Act is amended by—  | Amendment of Sixth Schedule                |
| (a) the renumbering of paragraph 1 as sub-paragraph (1); and  |  |
| (b) the insertion immediately after sub-paragraph (1) of the following new sub-paragraph:   |  |
| (2) Notwithstanding the provisions of sub-paragraph (1), the value of undenatured alcohol of an alcoholic strength by volume of less than 80 per centum, spirits, liqueurs and other spirituous beverages shall be determined on the basis of the value of the imported input alcohol, where such imported input alcohol is of an alcoholic strength by volume of 80 per centum volume or higher. |  |
| 12. The principal Act is amended by the repeal of the Seventh Schedule and the substitution therefor of the Seventh Schedule set out in Appendix IV to this Act.  | Repeal and replacement of Seventh Schedule |
| 13. The Ninth Schedule to the principal Act is amended as set out in Appendix V.  | Amendment of Ninth Schedule                |

## APPENDIX 1

## (Section 9)

## AMENDMENT TO THE FIRST SCHEDULE

## Customs Tariff

## 1. Chapter 15 is amended—

- (a) in the duty rate column opposite subheadings 1507.10.00 and 1512.11.00 by the deletion of the figure "5%" and the substitution thereof of the word "free"; and
- (b) in the duty rate column opposite subheadings 1511.10.00 by the deletion of the figure "15%" and the substitution thereof of the word "free".

2. Chapter 25 is amended in the duty rate column opposite subheading 2520.10.00 by the deletion of the figure "25%" and the substitution thereof of the word "free".

3. Chapter 48 is amended in the duty rate column opposite subheadings 4811.51.00 and 4811.59.00 by the deletion of the figure "5%" and the substitution thereof of the word "free".

4. Chapter 52 is amended by the deletion of subheadings 5208.11.00, 5208.12.00 and 5208.19.00 and the substitution thereof of the following new subheadings:

HS Code	Description of goods	Statistical Unit of Quantity	Customs Duty Rate	Remarks
5208.11.10	--Plain weave, weighing not more than 100g/ m <sup>2</sup> ---Grey fabric including loomstead specially imported for further processing in the textile industry	Kg	free	
5208.11.90	---Other --Plain weave, weighing more than 100g/ m <sup>2</sup>	Kg	•	
5208.12.10	---Grey fabric including loomstead specially imported for further processing in the textile industry	Kg	free	
5208.12.90	---Other --Other Fabrics	Kg	•	
5208.19.10	---Grey fabric including loomstead specially imported for further processing in the textile industry	Kg	free	
5208.19.90	---Other * 15% or K3500 per Kg whichever is greater	Kg	•	

(b) the deletion of subheadings 5209.11.00 and 5209.19.00 and the substitution thereof of the following new subheadings:

HS Code	Description of goods	Statistical Unit of Quantity	Customs Duty Rate	Remarks
5209.11.10	--Plain weave ---Grey fabric including loomstead specially imported for further processing in the textile industry	Kg	free	
5209.11.90	---Other --other fabrics	Kg	•	
5209.19.10	---Grey fabric including loomstead specially imported for further processing in the textile industry	Kg	free	
5209.19.90	---other * 15% or K3500 per Kg whichever is greater	Kg	•	

(c) the deletion of subheadings 5210.11.00 and 5210.19.00 and the substitution thereof 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>
	-- Plain weave			
5210.11.10	--- Grey fabric including loomstead specially imported for further processing in the textile industry	Kg	free	
5210.11.90	--- Other --- other fabrics	Kg	*	
5210.19.10	--- Grey fabric including loomstead specially imported for further processing in the textile industry	Kg	free	
5210.19.90	--- other	Kg	*	
	*15% or K3 500 per Kg whichever is greater			

(d) the deletion of subheadings 5211.11.00 and 5211.19.00 and the substitution thereof 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>
	-- Plain weave			
5211.11.10	--- Grey fabric including loomstead specially imported for further processing in the textile industry	Kg	free	
5211.11.90	--- Other --- other fabrics	Kg	*	
5211.19.10	--- Grey fabric including loomstead specially imported for further processing in the textile industry	Kg	free	
5211.19.90	--- other	Kg	*	
	*15% or K3500 per Kg whichever is greater			

(e) the deletion of subheadings 5212.11.00 and 5212.21.00 and the substitution thereof 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>
	-- Plain weave			
5212.11.10	--- Grey fabric including loomstead specially imported for further processing in the textile industry	Kg	free	
5212.11.90	--- Other --- other fabrics	Kg	*	
5212.21.10	--- Grey fabric including loomstead specially imported for further processing in the textile industry	Kg	free	
5212.21.90	--- other	Kg	*	
	*15% or K3 500 per Kg whichever is greater			

5. Chapter 55 is amended by—

(a) the deletion of subheadings 5512.11.00, 5512.21.00, 5512.91.00 and the substitution thereof of the following new subheadings:

<i>HIS Code</i>	<i>Description of goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	--Unbleached or bleached			
5512.11.10	---Grey fabric including loomstead specially imported for further processing in the textile industry	Kg	free	
5512.11.90	---Other	Kg	•	
	--Unbleached or bleached			
5512.21.10	---Grey fabric including loomstead specially imported for further processing in the textile industry	Kg	free	
5512.21.90	---other	Kg	•	
	--Unbleached or bleached			
5512.91.10	---Grey fabric including loomstead specially imported for further processing in the textile industry	Kg	free	
5512.91.90	---other	Kg	•	

\* 15% or K3500 per Kg whichever is greater

(b) the deletion of subheadings 5513.19.00, 5513.29.00 and 5513.39.00 and the substitution thereof of the following new subheadings:

<i>HIS Code</i>	<i>Description of goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	--Other woven fabrics			
5513.19.10	---of polyester staple fibres imported for further processing in the textile industry	Kg	free	
5513.19.90	---other	Kg	•	
	--Other woven fabrics			
5513.29.10	---of polyester staple fibres imported for further processing in the textile industry	Kg	free	
5513.29.90	---other	Kg	•	
	--Other woven fabrics			
5513.39.10	---of polyester staple fibres imported for further processing	Kg	free	
5513.39.90	---other	Kg	•	

\* 15% or K3500 per Kg whichever is greater

6. Chapter 74 is amended—

(a) by the deletion of subheading 7403.19.00 and the substitution therefor of the following new subheadings:

HS Code	Description of goods	Statistical Unit of Duty	Quantity	Rate	Remarks
7403.19.10	---copper blister	Kg		free	
7403.19.90	---other	Kg		15%	

(b) in the duty rate column opposite subheadings 7406.10.00 and 7406.30.00 by the deletion of the figure "15%" and the substitution therefor of the word "free".

7. Chapter 84 is amended—

(a) in the duty rate column opposite subheading 8418.69.10 by the deletion of the figure "5%" and the substitution therefor of the word "free";

(b) in the duty rate column opposite subheadings 8427.10.00, 8427.20.00 and 8427.90.00 by the deletion of the figure "15%" and the substitution therefor of the word "free";

(c) in the duty rate column opposite subheadings 8429.11.00, 8429.19.00, 8429.20.00, 8429.30.00, 8429.41.00, 8429.51.00, 8429.52.00, 8429.59.00, by the deletion of the figure "5%" and the substitution therefor of the word "free"; and

(d) in the duty rate column opposite subheadings 8430.10.00, 8430.20.00, 8430.31.00, 8430.39.00, 8430.41.00, 8430.49.00, 8430.50.00, 8430.61.00, 8430.69.00 by the deletion of the figure "5%" and the substitution therefor of the word "free".

8. Chapter 85 is amended in the duty rate column opposite subheading 8517.12.00 by the deletion of the figure "5%" and the substitution therefor of the figure "15%".

9. Chapter 87 is amended—

(a) in the duty rate column opposite subheadings 8701.20.00, 8701.90.10 and 8701.90.90 by the deletion of the figure "5%" and the substitution therefor of the word "free";

(b) in the duty rate column opposite subheading 8701.30.00 by the deletion of the figure "15%" and the substitution therefor of the word "free"; and

(c) in the duty rate column opposite subheadings 8705.10.00, 8705.20.00, 8705.30.00, 8705.40.00 and 8705.90.00 by the deletion of the figure "15%" and the substitution therefor of the word "free".

(d) Chapter 88 is amended by the deletion of subheadings 8802.13.00, 8802.19.00, 8802.21.00, 8802.29.00, 8802.31.00, 8802.39.00, 8802.41.00, 8802.49.00, 8802.51.00 and 8802.59.00 and the substitution therefor of the following new subheadings:

HS Code	Description of goods	Statistical Unit of Duty	Quantity	Rate	Remarks
8802.20.00	---Aeroplanes and other aircraft, of an maximum weight not exceeding 2,000 kg	Kg		free	



8802.30.00	-Aeroplanes and other aircraft, of an unladen weight exceeding 2,000kg but not exceeding 15,000kg	Kg	free
8802.40.00	-Aeroplanes and other aircraft, of an unladen weight exceeding 15,000kg	Kg	free
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Kg	free

11. Chapter 90 is amended —

- (a) in the duty rate column opposite subheading 9015.10.00 by the deletion of the figure "25%" and the substitution thereof of the word "free"; and
- (b) in the duty rate column opposite subheadings 9015.20.00, 9015.30.00, 9015.40.00, 9015.80.00 and 9015.90.00 by the deletion of the figure "15%" and the substitution thereof of the word "free".

APPENDIX II

(Section 10)

AMENDMENT TO THE SECOND SCHEDULE

Excise Tariff

The Second Schedule is amended—

- (a) in heading 2 by the deletion of the figure "75%" in the duty rate column opposite subheading (b) and the substitution thereof of the figure "60%"; and
- (b) in heading 6 by the deletion of the figure "30%" in the duty rate column opposite subheading (g) and the substitution thereof of the figure "15%".

APPENDIX III

(Section 11)

AMENDMENT TO THE FOURTH SCHEDULE

Surtax Tariff

The Fourth Schedule is amended in paragraph 2 of the Description of Goods column by the insertion between the words "from" and "ambulances" of the words "vehicles propelled by non-pollutant energy sources."

APPENDIX IV

(Section 13)

SEVENTH SCHEDULE

(Section 88B)

VALUATION OF SERVICES FOR THE PURPOSE OF ASSESSING EXCISE DUTY PAYABLE ON EXCISABLE SERVICES

The value of air time for the purposes of section *seventy-six B* shall be the price at which the air time is sold or otherwise disposed of in whatever manner, exclusive of excise duty, surtax and value added tax, by a service provider licensed under section *one hundred and thirty-nine D*.

APPENDIX V

(Section 14)

Amendment To The Ninth Schedule

Export Tariff

The Ninth Schedule is amended—

- (a) in heading 1 by the deletion of the figure "15%" in the export duty rate column opposite subheading 1207.20.00 and the substitution therefor of the figure "0%"; and
- (b) in heading 3 by the deletion of the figure "15%" in the export duty rate column opposite subheading 5201.00.00 and the substitution therefor of the figure "0%".