

GOVERNMENT OF ZAMBIA

**ACT**

**No. 16 of 2019**

Date of Assent: 27th December, 2019

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

[27th December, 2019

ENACTED by the Parliament of Zambia.	Enactment
<p><b>1.</b> (1) This Act may be cited as the Customs and Excise (Amendment) Act, 2019, and shall be read as one with the Customs and Excise Act, in this Act referred to as the principal Act.</p> <p>(2) This Act shall come into operation on 1st January, 2020.</p>	Short title and commencement Cap. 322
<p><b>2.</b> Section 13(1) of the principal Act is amended by the insertion of the following new paragraph immediately after paragraph(e):</p> <p>(f) determine the categories of goods that may be exported through a particular customs port or customs aerodrome within Zambia.</p>	Amendment of section 13
<p><b>3.</b> Section 17 (1)(b) of the principal Act is amended by the deletion of the proviso.</p>	Amendment of section 17
<p><b>4.</b> Section 72A of the principal Act is amended by—</p> <p>(a) the insertion of the figure ‘(1)’ immediately after “72A”; and</p> <p>(b) the insertion of the following new subsection:</p> <p>(2) Despite subsection (1), where the goods set out in the Ninth Schedule are imported and bonded in the Republic, and are re-exported in bond, the export duty applicable on those goods shall not be paid.</p>	Amendment of Section 72A
<p><b>5.</b> Section 93(2) is amended by the insertion of the words “and a licence to manufacture non-alcoholic beverages shall entitle the licensee to manufacture all types of non-alcoholic beverages” immediately after the words “by-products of hydro carbon oils”.</p>	Amendment of section 93(2)

Amendment  
of section 108

6. Section 108 of the principal Act is amended by the deletion of subsection (3) and the substitution therefor of the following:

(3) The return required under this section shall be submitted on or before the fifteenth day of the month following the month to which that return relates and any amount of duty and surtax on the return is due and payable on the fifteenth day of the month following the month to which that return relates.

Amendment  
of section  
139D

7. Section 139D of the principal Act is amended—

(a) by the deletion of subsection (2) and the substitution therefor of the following:

(2) The return required under this section shall be submitted on or before the fifteenth day of the month following the month to which that return relates and any amount of duty on the return is due and payable on the fifteenth day of the month following the month to which that return relates; and

(b) in subsection (3) (b), by the deletion of the word “hundred” and the substitution therefor of the word “thousand”.

Insertion of  
section  
184A

8. The principal Act is amended by the insertion of the following new section immediately after section 184:

Authorised  
economic  
operator

**184A.** (1) A person who intends to be designated as an authorised economic operator shall apply to the Commissioner-General in the prescribed manner and form.

(2) The Commissioner-General may, within thirty days of receipt of an application under subsection (1), grant or reject the application.

(3) Where the Commissioner-General rejects an application under subsection (2), the Commissioner-General shall give reasons for the rejection.

(4) The Commissioner-General may revoke the designation of an authorised economic operator subject to the conditions that the Commissioner-General may specify, and give reasons for the revocation.

(5) The Commissioner-General shall make rules relating to the conditions for—

(a) an application under subsection (1); and

(b) a revocation of the designated authorised economic operator under subsection (4).

(6) In this section, “authorised economic operator “ means a person involved in the international movement of goods who has been approved by the Commissioner-General as complying with the World Customs Organisation supply chain security standards and the provisions of this Act.

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| <p><b>9.</b> The First Schedule to the principal Act is amended as set out in Appendix I.</p>  | <p>Amendment of First Schedule</p>     |
| <p><b>10.</b> The Second Schedule to the principal Act is amended as set out in Appendix II.</p>   | <p>Amendment of Second Schedule</p>    |
| <p><b>11.</b> The Fourth Schedule to the principal Act is amended as set out in Appendix III.</p>  | <p>Amendment of Fourth Schedule</p>    |
| <p><b>12.</b> The Sixth Schedule to the principal Act is amended by the deletion of paragraph 1(2) and the renumbering of subparagraphs (3), (4), (5), and (6) as (2), (3),(4),and (5) respectively.</p>     | <p>Amendment of Sixth Schedule</p>     |
| <p><b>13.</b> The Ninth Schedule to the principal Act is amended by the deletion of headings 7106 to 7112 and the substitution therefor of the headings set out in Appendix IV in the appropriate place.</p> | <p>Amendment of the Ninth Schedule</p> |

## APPENDIX I

(Section 9)

## FIRST SCHEDULE

(Section 72)

## CUSTOMS TARIFF

1. Chapter 27 is amended by the deletion of the figure “15%” in the Customs Duty Rate column opposite subheadings 2711.11.00, 2711.12.00, 2711.13.00, 2711.14.00, and 2711.19.00, and the substitution therefor of the word “free”.
2. Chapter 84 is amended by the deletion of the—
  - (a) figure “5%” in the Customs Duty Rate Column opposite subheading 8402.11.00, 8402.12.00, 8402.19.00, 8402.20.00, 8404.10.00, 8404.20.00, 8405.10.00, 8406.10.00, 8406.81.00 and 8406.82.00 and the substitution therefor of the figure “10%”;
  - (b) word “free” in the duty rate column opposite subheading 8410.11.00, 8410.12.00, 8410.13.00, 8412.21.00, 8412.29.00, 8412.31.00, 8412.39.00, 8413.19.90, 8413.30.00, 8413.40.00, 8413.50.00, 8413.60.00, 8413.70.00, 8413.81.00, 8413.82.00, 8416.10.00, 8416.20.00, 8416.30.00, 8417.10.00 and 8417.80.00 and the substitution therefor of the figure “10%”;
  - (c) figure “15%” in the Customs Duty Rate column opposite subheading 8419.11.00 and the substitution therefor of the word “free”;
  - (d) figure “5%” in the Customs Duty Rate Column opposite subheading 8419.40.00, 8419.50.00, 8419.60.00 and 8419.89.00 and the substitution therefor of the figure “10%”; and
  - (e) word “free” in the Customs Duty Rate Column opposite subheading 8420.91.00, 8424.10.00, 8424.20.00, 8424.30.00, 8424.89.00, 8425.11.00, 8425.19.00, 8425.31.00, 8425.39.00, 8425.41.00, 8425.42.00, 8425.49.00, 8426.11.00, 8426.12.00, 8426.19.00, 8426.20.00, 8426.30.00, 8426.41.00, 8426.49.00, 8426.91.00, 8426.99.00, 8427.10.00, 8427.20.00, 8427.90.00, 8429.11.00, 8429.19.00, 8429.20.00, 8429.30.00, 8429.40.00, 8429.51.00, 8429.52.00, 8429.59.00, 8430.10.00, 8430.31.00, 8430.39.00, 8430.41.00, 8430.49.00, 8430.50.00, 8430.61.00, 8430.69.00, 8454.10.00, 8454.30.00, 8455.10.00, 8455.21.00, 8455.22.00, 8467.21.00, 8467.22.00, 8467.29.00, 8467.81.00, 8474.10.00, 8474.20.00, 8474.31.00, 8474.39.00, 8474.80.00, 8479.82.00 and 8479.89.00 and the substitution therefor of the figure “10%”.
3. Chapter 85 is amended by the deletion of the—
  - (a) word “free” in the customs Duty Rate Column opposite subheading 8501.10.00, 8501.20.00, 8501.31.00, 8501.32.00, 8501.33.00, 8501.34.00, 8501.40.00, 8501.51.00, 8501.52.00, 8501.53.00, 8501.61.00, 8501.62.00, 8501.63.00, 8501.64.00, 8502.39.00, 8502.40.00, 8504.10.00, 8504.21.00, 8504.22.00, 8504.23.00, 8504.31.00, 8504.32.00, 8504.33.00, 8504.34.00, 8504.50.00, 8505.20.00, 8507.50.00, 8507.60.00, 8514.10.00, 8514.20.00, 8514.30.00, 8514.40.00, 8515.11.00, 8515.19.00, 8515.21.00, 8515.29.00, 8515.31.00, 8515.39.00, 8515.80.00, 8530.10.00, 8530.80.00, 8531.10.00, 8531.20.00, 8531.80.00, 8532.10.00, 8532.21.00, 8532.22.00, 8532.23.00, 8532.24.00, 8543.10.00, 8543.20.00, 8543.30.00, 8543.70.00 and 8545.11.00 and the substitution therefor of the figure “10%”; and
  - (b) figure “0%” in the customs Duty Rate Column opposite subheading 8541.50.00 and the substitution therefor of the figure “10%”.

4. Chapter 86 is amended by the deletion of the word “free” in the Customs Duty Rate Column opposite subheading 8601.10.10, 8601.10.90, 8601.20.10, 8601.20.90, 8602.10.00, 8602.90.00, 8606.10.00, 8606.30.00, 8606.91.00, 8606.92.00, 8606.99.00, 8607.11.00, 8607.12.00, 8608.00.10 and 8608.00.90 and the substitution therefor of the figure 10%.

5. Chapter 87 is amended by the deletion of the word “free” in the Customs Duty Rate Column opposite subheading 8705.10.00, 8705.20.00, 8705.40.00 and 8705.90.00 and the substitution therefor of the figure “10%”.

APPENDIX II

(Section 10)

SECOND SCHEDULE

(Section 76)

EXCISE TARIFF

1. The Second Schedule is amended by the—  
 (a) deletion of the figure “K240” in the Duty Rate column opposite subheading under heading 24.02 and the substitution therefor of the figure “K265”; and  
 (b) repeal of heading 13 and the substitution therefor of the following:

<i>Heading</i>	<i>Description of Goods</i>	<i>Harmonised Commodity Description and Coding System Heading</i>	<i>Statistical Unity of Quantity</i>	<i>Duty Rate</i>
13.	(1) Motor vehicles for the transport of ten but not more than sixteen persons including the driver	Ex 87.02	No.	25%
	(2) Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02) including station wagon and racing cars.	8703.10.00 8703.21.90 8703.22.90 8703.23.90 8703.24.90 8703.31.90 8703.32.90 8703.33.90 8703.40.90 8703.50.90 8703.60.90 8703.70.90 8703.90.90	No.	20% 20% 20% 30% 30% 20% 30% 30% 30% 30% 30% 30% 30%
	(3) Motor vehicles for transport of goods	8704.21.00 8704.22.00 8704.31.00 8704.32.00 8704.90.10 8704.90.90	No.	10% 10% 10% 10% 10% 10%

## APPENDIX III

(Section 11)

## FOURTH SCHEDULE

(Section 77)

1. The Fourth Schedule is amended by the deletion of table (A) of Part II and the substitution therefor of the following:

PART II				
(A) SURTAX TARIFF ON MOTOR VEHICLE EMISSIONS				
<i>Description of Goods</i>	<i>HS Tariff item under which classified</i>	<i>Statistical unit of quantity</i>	<i>Surtax Rate</i>	
			Engine Capacity	Unit Tax (Fee Units)
Carbon emissions from vehicles of headings:				
(a) EX.87.01	EX.87.01	No.	Motor Cycles	560
Tractors (Mechanical horses & similar tractive units)		No.	0-1500cc	560
		No.	1501-2000cc	1,120
(b) 8702, 8703 and 8704 excluding emissions from vehicles propelled by non-pollutant energy sources, ambulances and prison vans	8702, 8703 and 8704	No.	20013000cc	1,600
		No.	3001cc+	2,200

2. The Fourth Schedule is amended in Part III by the deletion of the heading 63.05 and the substitution therefor of the following:

PART III	
GOODS EXEMPTED FROM SURTAX	
<i>HS Code</i>	<i>Goods Description</i>
63.05	Sacks and bags, of a kind used for the packing of goods
6305.10.00	- Of jute or of other textile bast fibres of heading 53.03
6305.20.00	- Of cotton
	-Of man made textile materials:
6305.39.00	-- Other

6305.90.00 - Of other textile materials

APPENDIX IV  
(Section 13)

NINTH SCHEDULE  
(Section 72)

EXPORT TARIFF

<i>HS Code</i>	<i>Description of Goods</i>	<i>Export Duty</i>
7106	Silver including silver plated with gold or platinum, unwrought or in semimanufactured forms, or in powder form	15%
7107	Base metals clad with silver, not further worked than semi-manufactured	15%
7108	Gold including gold plated with platinum unwrought or in semimanufactured forms, or in powder form	15%
7109	Base metals or silver, clad with gold, not further worked than semimanufactured	15%
7110	Platinum, unwrought or in semimanufactured forms, or in powder form	15%
7111	Base metals, silver or gold, clad with platinum, not further worked than semimanufactured	15%
7112	Waste and scrap of precious metal or of metal clad with precious metal, other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal	15%

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