

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 9 OF 1985

**The Customs and Excise Act**  
(Laws, Volume XII, Cap. 662)

**The Customs and Excise (Rebates, Refunds and Remissions) (General) (Amendment) Regulations, 1985**

IN EXERCISE of the powers contained in section *eighty-nine* of the Customs and Excise Act, the following Regulations are hereby made:

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| <p>1. These Regulations may be cited as the Customs and Excise (Rebates, Refunds and Remissions) (General) (Amendment) Regulations, 1985, and shall be read as one with the Customs and Excise (Rebates, Refunds and Remissions) (General) Regulations, hereinafter referred to as the principal Regulations.</p>  | <p>Title<br/><br/>Cap. 662,<br/>p. 498/1</p>  |
| <p>2. Regulation 9 of the principal Regulations is amended in sub-regulation (2) by the deletion of "K5,000" and the substitution therefor of "K20,000".</p>   | <p>Amendment<br/>of<br/>regulation 9</p>      |
| <p>3. Regulation 22 of the principal Regulations is amended by the deletion of sub-regulations (1) and (2) and the substitution therefor of the following sub-regulations:</p>   | <p>Amendment<br/>of<br/>regulation<br/>22</p> |
| <p>(1) Subject to the provisions of this regulation, a rebate, refund or remission of the whole of the duty paid or payable shall be granted in respect of goods imported or taken out of bond and, in the case of motor vehicles, obtained from open stocks, for use connected with a scientific, relief, agricultural, technical aid or development programme or scheme in Zambia by such organisation as the Minister may by statutory instrument approve for the purpose of this regulation.</p> |   |
| <p>(2) Upon the recommendation of the Minister responsible for industry made in accordance with the Industrial Development Act, a rebate, refund or remission of customs</p>   | <p>Cap. 674</p>                               |

duty may be granted, by statutory instrument, on the importation of capital equipment, raw materials and other intermediate goods by an enterprise which is licensed under Part II of that Act and which qualifies for such incentives in accordance with the provisions of that Act.

LUSAKA  
25th January, 1985  
[SF.43/24]

L. J. MWANANSHIKU,  
*Minister of Finance*