

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 21 OF 1992

**The Customs and Excise Act
(Laws, Volume XII, Cap. 662)****The Customs and Excise (Industrial Drawbacks and
Rebates) (Amendment) Regulations, 1992**

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

1. These Regulations may be cited as the Customs and Excise (Industrial Drawbacks and Rebates) (Amendment) Regulations, 1992 and shall be read as one with the Customs and Excise (Industrial Drawbacks and Rebates) Regulations, in these Regulations, referred to as the principal Regulations.

Title

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2. Regulation 4 of the principal Regulations is amended by the deletion of sub-regulations (2) and (3) and the substitution of the following sub-regulations:

Amendment
of regulation
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(2) Subject to the other provisions of this regulation, if the goods are manufactured within Zambia from materials upon which customs or excise duty has been paid those goods shall, when exported to any country, be subject to a drawback of customs or excise duty paid on such materials.

(3) Every manufacturer who intends to claim drawback of customs or excise duty under sub-regulation (2) shall inform the controller in writing before the commencement of the production of the goods for export.

LUSAKA
28th January, 1992
[MFB.103/13/8]

E. G. KASONDE,
Minister of Finance

