GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 20 of 1997

The Control of Goods Act (Laws, Volume 23, Cap. 421)

The Control of Goods (Import Declaration Fee) Regulations, 1997

IN EXERCISE of the powers contained in section *three-A* of the Control of Goods Act, the following Regulations are hereby made:

1. These Regulations may be cited as the Control of Goods (Import Declaration Fee) Regulations, 1997, and shall come into effect on the 1st February, 1997.

Title and commencement

2. In these Regulations, unless the context otherwise requires—

Interpreta-

"Commissioner-General" shall have the same meaning as assigned to it in the Zambia Revenue Authority Act;

Cap. 321

- "goods" means imported goods of a value in excess of five hundred United States dollars, unless otherwise provided for under the Act;
- "import "means the releasing of goods from customs control;
- "importer" means an importer of goods;
- " officer" shall have the same meaning as assigned to it in the Customs and Excise Act.

Cap. 322

3. (1) These Regulations shall apply to all goods imported on or after the 1st February, 1997.

Application

- (2) For goods imported prior to the 1st March, 1997, the feemay be paid to an custom officer at the time of import.
- 4. (1) An importer shall, before importing the goods, be required to complete and submit an import declaration form to a commercial bank, which shall determine whether a fee is payable by the importer in respect of the goods.

Value of goods to be calculated in dollars

- (2) A commercial bank to which an import declaration form is submitted shall, so as to determine whether the fee is payable by the importer in respect of the goods, convert the value of the goods to be imported into United States dollars at the rate prevailing at the commercial bank.
- 5. (1) An importer shall submit, to a commercial bank, a completed import declaration form as set out in the First Schedule, in four copies.

Procedure for payment

- (2) A commercial bank shall, upon receipt of an import declaration form, allocate to it a separate reference number.
- (3) A copy of the pro-forma invoice or some other document from the supplier of the goods to be imported, describing the goods and their value, shall be attached to one of the copies of the import declaration form submitted to the commercial bank.
- (4) A commercial bank shall, within two days of computing the fee notify the Permanent Secretary of the Ministry responsible for commerce, trade and industry or its designate of the details of the import declaration form submitted to it.
- (5) When a commercial bank has determined the amount of a, fee, it shall retain one copy of the import declaration form and the other three copies shall be collected from the bank as follows:
 - (a) the original and one copy by the importer; and
 - (b) one copy, with the pro-formatinvoice attached to it, by any person designated by the Minister.

6. (1) A commercial bank shall compute the value of the transaction in respect of any goods by adding the—

- (a) free on board value;
- (b) cost of transportation;
- (c) cost of the insurance policy; and
- (d) cost of freight.
- (2) The Free on Board value of the goods shall include the value of—
 - (a) export packing and handling; and
 - (b) export documentation.
- (3) If a pro-forma invoice does not provide for the values of freight and insurance of the goods, such values shall be calculated as follows:
 - (a) freight shall be equal to twenty per centum of the Free on Board value of the goods; and
 - (b) insurance shall be equal to two per centum of the Free on Board value of the goods.
- (4) The fee payable by any importer shall be five per centum of the value of the goods computed under sub-regulation (1).

Computing the value of the transaction

7. A commercial bank shall, upon the receipt of the fee computed, remit the fee to the Bank of Zambia on the first working day of the following week after the commercial bank's receipt of the fee.

Bank to remit fee within seven days

- 8. (1) An officer shall release goods to which these regulations apply when all applicable customs requirements have been complied with and the importer has submitted—
- Requirements for release of imports by an officer
- (a) the import declaration form bearing a reference number from the commercial bank that computed the fee in respect of the goods and receipted by the bank as evidence of payment of the fee applicable; and
- (b) such other applicable documentation as may be required by an officer.
- (2) The import declaration form shall be submitted to the officer under sub-regulation (1) in its original form.
- (3) Where there is need to submit a facsimile or photocopy of the original import declaration form, the copy shall be authenticated as a copy of the original by the Manager of the commercial bank that computed the fee.
- (4) Where an importer of goods fails to provide the required documentation evidencing payment of a fee, an officer shall compute the fee payable from the available data and provisionally release the goods upon the payment, by the importer, of a cash surety of not less than twice the amount of the fee owing.
- 9. (1) A commercial bank to which a fee has been paid by an importer may, within a period of twelve months of the date of the computation of the fee, be audited in respect of the fee paid, by an officer.

Auditing and assessment of bank

- (2) the auditing of a commercial bank referred to under subregulation (1) shall be to determine whether—
 - (a) a fee was remitted to the Bank of Zambia within the time specified under regulation 6; or
 - (b) the amount of the fee remitted is not understated or otherwise incorrect.
- (3) Upon the completion of the audit of a commercial bank under sub-regulation (1), an assessment of the amount of the fee that may be owing shall be made and shall become immediately payable by the commercial bank to a designated account at the Bank of Zambia.
- 10. (1) An importer of any type of goods may, within a period of two years from the date of the importation, be audited in respect

Auditing and assessment of importer

of the goods imported and may have the goods, premises, documents, books and records, relating to the goods, inspected.

- (2) The auditing of an importer referred to under sub-regulation(1) shall be to determine whether—
 - (a) a fee was required to be paid in respect of any goods imported; or
 - (b) the correct amount of the fee has been paid in respect of the goods imported.
- (3) Upon the completion of the audit of an importer under subregulation (1), an assessment of the amount of the fee that may be owing shall be made and shall become immediately payable by the importer at the Bank of Zambia.

Payment of fee by exempt importer

- 11. Where an importer of goods destined for approved—
 - (a) duty free stores;
 - (b) Export processing zone enterprises; or
 - (c) Manufacturing under bond enterprises;

subsequently sells the goods or a product of such goods outside the areas specified for the sale of such goods within the Republic, such importer shall be liable to pay the applicable fee.

Refund of

- 12. (1) An application for the refund of a fee paid shall be addressed to the Commissioner-General and be made on the form set out in the Second Schedule.
- (2) In addition to the grounds for the refund of a fee provided under paragraph (a) and (b) of section three A of the Act, a fee may be refunded where—
 - (a) the goods were not imported due to cancellation of the transaction prior to any inspection of the goods or loss of the goods while in transit, before customs release;
 - (b) the circumstances of the transaction have changed significantly so as to require the completion and submission of another import declaration form;
 - (c) the goods imported are found, within thirty days of import, to be deficient and are to be returned to the supplier; or
 - (d) the goods are returned to the supplier from a bonded warehouse under customs control in their original state of export.

- (3) A refund of a fee paid shall be made only where the claim is substantiated by—
 - (a) the importer's copy of the import declaration form;
 - (b) the relevant customs clearance documents; and
 - (c) such other applicable documentation as may be required by an officer.
- (4) A refund of a fee shall be paid into the bank account of the successful claimant.
- 13. An importer entitled to a refund may request the Commissioner-General, in writing, to retain the refund due and apply it to the fee of any subsequent import.

Refund may be offset by subsequent import

14. (1) An importer who wilfully splits or otherwise reduces the value of the transaction so as to avoid the payment of the fee, wholly or in part, shall have the goods audited and assessed, by an officer to determine the fee payable.

Evasion

- (2) An importer of goods that have been audited and assessed under sub-regulation (1) shall be required to pay the fee owing and shall be liable to pay an additional five per centum of the value of the transaction as penalty for the evasion.
- 15. (1) An importer may appeal against an assessment made under these Regulations to the Commissioner-General within a period of thirty days of the assessment.

Appeals

- (2) An importer aggrieved by the ruling of the Commissioner-General made under sub-regulation (1), may appeal to the High Court within a period of thirty days of the ruling.
- 16. (1) A commercial bank that contravenes these Regulations shall be required to comply with these Regulations and shall be liable to pay interest on any fee it may have failed to remit, equivalent to the annualized nominal intense rates applicable to treasury bills.

Penalty for contraven-

(2) An importer who contravenes these Regulations shall be required to comply with these Regulations, and shall be liable to pay an additional five per centum of the value of the transaction.

FIRST SCHEDULE (Regulation 5)

See Guidelines	Overleaf
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1.	IDF	No

REPUBLIC OF ZAMBIA

IMPORT DECLARATION FORM

To	pp (COMBI	ETEN	BV 1	MPORTER

2. Importer (Full Particulars)			3. TIN				
			4. VAT Registration Number				
5. Name and Particulars	s of Contact Person (In	nporter)	6. Telephone	7. Fax/Telex			
8. Seller (Full Particular	rs)		9. Telephone 10. Fax/Fel				
11. Supply Country	12. Port of Entrance (Zambia)	13. Port of Clearance	14. Transport Mode	15. ETD			
16. Transaction Tenns	17. Goods Origin	t8. Import Regime	19. Profoima No/ Date	20. PTA? Yes No			
21. Currency	22. FOB Value	23. Freight	24. Insurance	25. Other Charges			
26. Description 27. HS Code			28. Quantity	29. FOB Value			
			:				
30. I/We declare that the	above particulars are	true and correct					
Date: Name:			Signature:				
For use by Remitting B.	ANK:	Branch Stamp					
DATE:							
CIF VALUE IN FOREIGN C							
FOREIGN CURRENCY AND I							
CIF VALUE IN LOCAL CUI	RRENCY:						
IDF FEE PAID:							

1DF Guidelines

An IDF should be completed and registered immediately upon confirmation of the import order. Any delay in Customs clearance resulting from a delay in registering the IDF will be the responsibility of the importer.

IDFs may be presented to any participating commercial bank for registration and for payment of a fee calculated at the exchange rate prevailing on the date of presentation to the bank.

The importer shall submit 4 copies of the IDF, completed in a clear and legible manner. Incomplete or inaccurate IDFs will be rejected. Distribution Importer-two (2) copies (original to importer, to be presented with the customs entry), commercial bank - one (1) copy, PSI company - one (1) copy. A copy of a proforma invoice is required to be attached to the original and the PSI company copies of the IDF. The commercial bank, once the IDF is registered, will forward the PSI copy and attached proforma invoice to the PSI company.

Changes in details of the IDF such as change in country of supply, sellers name, value, etc., are to be forwarded to the PSI company.

Notes on IDF completion

Box

- This box is reserved for participating banks to enter the IDF registration number when processing this form.
- The legally registered name of your company or other type of business entity or if you are an individual be sure to enter your surname first.
- 5. The name of the person to be contacted in case of a query.
- 8. The full name and address of the seller.
- 9, 10. The general telephone number for the seller's place of business and fax number (if any).
- 11 The country where the goods are located and available for pre-shipment inspection, where necessary.
- 12. The Customs port through which goods will enter Zambia.
- The Customs point where the duties and taxes, if any, will be paid for their release.
- 14. Transport Mode; sea; air; road; postal; rail; courier.
- 15. Estimate time of departure from the country of export to Zambia.
- 16. Conditions of payment for the transaction.
- 17. The country where the goods were made or originated from.
- 18. Indicate in full words: consumption, bonded warehouse, etc.
- Check the box that indicates whether the goods are entitled Preferential Trade Area treatment.
- 21. Transaction currency.
- 25. E.g. export packing and handling, export documentation, etc.
- 27. Harmonised System Code used by customs for goods classification.
- 28. As precise quantity as possible.

Please ensure the declaration is signed by an authorised person. An authorised person is a proprietor, partner, or an individual duly authorised by the organisation or company.

SECOND SCHEDULE (Regulation 12)

	I	IMPORT DE.CI.	.ARATTO	n Fee I	Reeu	ND					
A—IDENTIFICATION									.—		
VAT Registration r		Perio cove by c	red laim	From				То			
Legal Name of Imp	orter (last	Name if an	indivi	dual)							
First Name and Ini	tials (Indiv	viduals only)								
Mailing Address (F	'.O. Box N	No. or Privat	e bag N	Vumbe	r)						
City		Tele	phone				F	'nx			
Location of Busine	ss Address	s (Number, S	Street,	and A	partn	nent r	րառե	er)			
City		Tele	phone				F	AX			
Contact Person											
B—Reason for Re	FUND REQU	JEST									
Reason Code	Code	Reasor	r		C	ode		Rease	'n		
	1	Fee paid I Mistake	by			5		Significant change in circumstances			in
	2	Goods subject to drawback]		6	Goods were exported as not according to order				
(Enter appropriate Reason Code)].	<u> </u>	7	Exported in a new and unused condition					
	4	Goods los	st	1	8		Ot	her		-	
C— REFUND COMPU	TATION				<u>. </u>						
IDF Registration N	o. Se	ller's Name	F	lrief de	SCTI	otion	of go	ods	ree j	mid	
	. 1			-	_				*********		***************************************
			_								
	7.		-							-7	/
	7.		-	1							
Amount of fee paid	subject to	drawback (attach	separa	le ca	lculat	ion)_				
Total amount claimed											
(For Onser ust)											
Corresponding IDF	Registrati		<i>,</i>	-;							
Amount approved for refund Amount Refundable/Due											
D—CERTIFICATION				•							
1. The information correct and complete	on on this	application,	includ	ding a	ccon	pany	ing d	locumen	ıt(s),	if a	ny, is
2. The amount cla	imed has	not previous	sly bee	n refur							
3. This claim for required are available	chind is su elfor inspe	ub ject to ver ection.	ificatio	n and	any o	other	book	s, or rec	ords	as m	ay bc

BANK INFORMATION

The net amount after any off:set claimed on this application shall be deposited by the Ministry of Finance to the bank account of the applicant.

Bank Details

Full Mailing Address of Bank						
Telephone Number	Fax Number	Account Number for refund to be deposited to				

Notes

Where applicable attach a detailed calculation used to compute your application for refund.

An application for a refund must be filled within 2 years from the date of the event giving cause for the refund.

Not more than one application for a refund may be made by an importer in a calendar month.

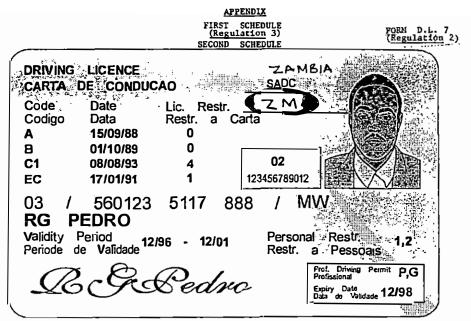
Copies of all documentation relevant to the refund must be attached.

An authorised representative of the importer must sign the application for refund. Unsigned applications will be returned.

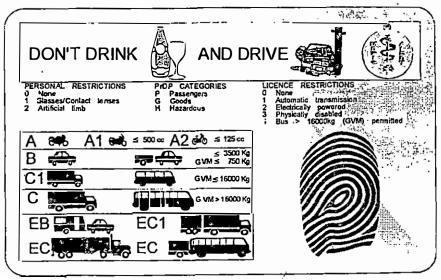
In those situations where the importer requests an offset against the fee payable on another IDF for the import of goods, the property completed IDF and proforma must be attached along with a brief letterrequesting the offset. Every effort will be made to process the refund and offset it against the applicable fee promptly, however, importers must attach all documentation necessary to verify the amount of the fee that is refundable.

> A. S. Hambayi, Minister of Commerce, Trade and Industry

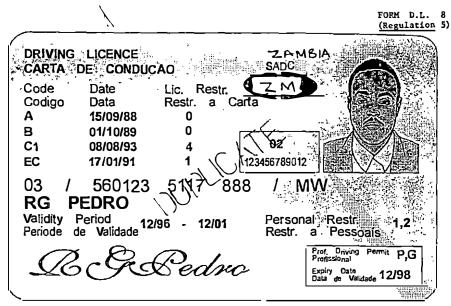
Lusaka 30th January, 1997 [MCTI. 102/21/2]



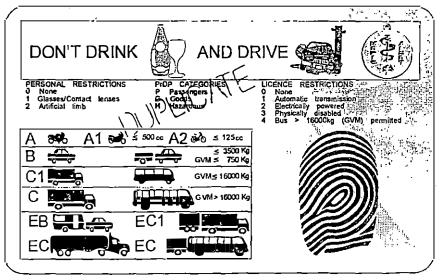
(FRONT)



(BACK)



(FRONT)



(BACK)

SECOND SCHEDULE (Regulation 2)

THIRD SCHEDULE (Regulation 22)

PRESCRIBED FEES

		Fee Units
1.	Driving licence (original)	333
2.	Duplicate driving licence	100
3.	Renewal of driving licence	278
4.	Renewal of duplicate driving licence	100
5.	Extension of driving licence by endorsement	60
6.	Driving test	200
7.	Public service vehicle licence (original)	333
8.	Renewal of public service vehicle licence	278
9.	Appeal to the Minister	250
10.	Appeal to the Commissioner	200

K. S. WALUBITA,

LUSAKA 30th January, 1997

[MCT.102/13/8]

Minister of Communications and Transport