

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 11 OF 1998

The Customs and Excise Act
(Laws, Volume 18, Cap. 322)

**The Customs and Excise (General) (Amendment)
Regulations, 1998**

IN EXERCISE of the powers contained in section *one hundred and ninety-eight* of the Customs and Excise Act, the following Regulations are hereby made:

- | | |
|---|----------------------------------|
| 1. These Regulations may be cited as the Customs and Excise (General) (Amendment) Regulations, 1998, and shall be read as one with the Customs and Excise (General) Regulations, in these Regulations referred to as the principal Regulations. | Title
Cap. 322 |
| 2. Regulation 2 of the principal Regulations is amended by the deletion of the definition of " certified invoice ". | Amendment
of regulation
2 |
| 3. Regulation 22 of the principal Regulations is amended: | Amendment
of regulation
22 |
| <p>(a) in sub-regulation (1) by the deletion of the words " a certified invoice " and the substitution therefor of the words " an invoice ";</p> <p>(b) by the deletion of sub-regulation (2) and the substitution therefor of the following:</p> <p style="padding-left: 40px;">(2) Every invoice shall be completed in every detail and signed by the supplier or the manufacturer of the goods who shall insert opposite to each article described in the invoice, the price charged to the purchaser for the article, and at the end of the invoice or in the body of it, the rates of discount or the allowances, if any, granted or permitted by him in respect of such or similar goods:</p> <p style="padding-left: 40px;">Provided that the Commissioner-General may accept a facsimile signature on an invoice as being binding as if the invoice bore an original signature in the handwriting of the person described thereon as signatory.</p> | |

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“(d) the goods have been warehoused in bond and have been subsequently sold or released to any person who is entitled to an exemption of the fee; or”; and

(c) by the re-numbering of the existing paragraph (d) as paragraph (e).

LUSAKA
28th January, 1998
[MIC.102/21/2]

E. P. KAVINDELE,
*Minister of Commerce, Trade
and Industry*



APPENDIX
(Regulation 4)

ZAMBIA REVENUE AUTHORITY

Page 1 ofPages

FORM 20 CUSTOMS AND EXCISE DECLARATION (CED)

1. Exporter/Consignor		TPIN	2. Clearance Office Code	3. Regime Code	4. Frontier Office	FOR OFFICIAL USE DECLARATION No. & DATE	
			5. Manifest No.				
			6. Date Arr/Departure	7. AWB; B/L No./R.A.N		8. Voyage/Flight/Vehicle Reg. No./Vess	
9. Importer/Consignee		TPIN	10. Total Items	11. Total Packages		12. Country of Consignment	
			13. Account Holder No./Prepayment				14. Port of Destination
			15. Guarantee No.	16. Bond Amount		17. Bond Security No.	
18. Declarant/Agent		TPIN	19. CWC/1st Dest.	20. Declarant Reference		21. Valuation Method/Ruling	
			22. Bank/Branch Ref.				23. Country Final Dest.
24. Mode of Transport	25. Nat. Transport	26. Place of Discharge/Loading	27. Terms of Delivery		28. Terms of Payments		29. Estimated Period in Warehouse/ Transit
30. Location of Goods		31. Warehouse Code/Name/Address			32. Other Information		
33. Vehicle Owner/Driver		34. Via (Countries of Transit)			35. Seal Nos.		36. Total Gross Weight (Kg)
Item a. Shlp Marks & Nos/Container No. No. 1		b. CPC	c. Commodity Code		d. Net Weight (Kg)		e. Currency
f. Goods Description		g. Rate of Exchange	h. Invoice Value		j. 1st Supplementary Qty		k. 2nd Supplementary Qty
		l. Country of Origin	m. Gross Weight	n. Freight		o. Insurance	
		p. Other Costs		q. Custom Value		r. Preceding Document Reference	
s. Lic/Perm. No.	t. Lic/Perm. Vsl/Qty		u. Value/Qty Deducted		v. Types of Packages		w. No. of Packages
						x. Agreement Code	

30th January, 1998

Statutory Instrument

Amendment
of First
Schedule

4. Part II of the First Schedule to the principal Regulations is amended by the insertion before Form 21, of Form 20 Customs and Excise Declaration (CED) set out in the Appendix to these Regulations.

Revocation
of Second
Schedule

5. The principal Regulations are amended by the deletion of the Second Schedule.

REVENUE INFORMATION									
y. Duty/Tax Type Code	aa. Value for Duty/Tax	bb. Rate	cc. Duty/Tax Due	dd. Total Duty/Tax Due this item	z. Attached Documents				
i									
ii									
iii									
iv									
Item No.	a. Ship. Marks & Nos/Container No.	b. CPC	c. Commodity Code	d. Net Weight (Kg)	e. Currency				
	f. Goods Description	g. Rate of Exchange	h. Invoice Value		j. 1st Supplementary Qty		k. 2nd Supplementary Qty		
		l. Country of Origin	m. Gross Weight	n. Freight		o. Insurance			
		p. Other Costs		q. Customs Value			r. Processing Document Reference		
s. Lic./Perm. No.	t. Lic./Perm. Val/Qty		u. Value/Qty Deducted	v. Types of Packages	w. No. of Packages	x. Agreement Code			
REVENUE INFORMATION									
y. Duty/Tax Type Code	aa. Value for Duty/Tax	bb. Rate	cc. Duty/Tax Due	dd. Total Duty/Tax Due this item	z. Attached Documents				
i									
ii									
iii									
iv									
Summary Total	i	ii		iii		iv			
Total This Page									

LUSAKA
28th January, 1998
[MFB. 103/13/12]

R. D. S. PENZA,
Minister of Finance and Economic
Development

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 12 OF 1998

The Value Added Tax Act
(Laws, Volume 19, Cap. 331)

The Value Added Tax (General) (Amendment)
Regulations, 1998

IN EXERCISE of the powers contained in sections *two, eighteen and fifty-one* of the Value Added Tax Act, the following Regulations are hereby made:

1. (1) These Regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 1998, and shall be read as one with the Value Added Tax (General) Regulations, 1995, in these Regulations referred to as the principal Regulations.

Title and commencement
S.I. No. 78 of 1995

(2) Regulations 2, 3 and 4 shall come into operation on the 1st April, 1998.

(3) Regulation 5 shall come into operation on the 1st February, 1998.

2. The principal Regulations are amended in regulation 3—
(a) by the insertion immediately after paragraph (a) of the following new paragraph:

Amendment of regulation 3

(b) the goods are supplied for the purpose of leasing by a financial institution;

(b) by the re-numbering of paragraphs (b) and (c) as (c) and (d) respectively.

3. Regulation 7 of the principal Regulations is amended—
(a) in sub-regulation (1) by the insertion after the words "motor car" of the words "including a supply of a motor car on hire or lease";

Amendment of regulation 7

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IV
III
II
I
Summary total
Total This P.

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REVERSE OF ZRA CUSTOMS AND EXCISE DECLARATION

43. 1st Transit Country		44. 2nd Transit Country	
<p>OFFICE OF ENTRY</p> <p>I have verified the packages specified on this declaration and found them conform to the description given and that they are undamaged. Seals</p> <p><input type="checkbox"/> on means of transport <input type="checkbox"/> on packages <input type="checkbox"/> intact <input type="checkbox"/> affixed</p> <p>Date-Signature-Stamp</p>	<p>OFFICE OF EXIT</p> <p>Means of transport/packages exported with seals intact.</p> <p>National transit requirements</p> <p>Date-Signature-Stamp</p>	<p>OFFICE OF ENTRY</p> <p>Means of transport/packages imported with Seals intact</p> <p>Document checked</p> <p>Additional Seals <input type="checkbox"/> NO</p> <p>Numbers <input type="checkbox"/> YES</p> <p>Date-Signature-Stamp</p>	<p>OFFICE OF EXIT</p> <p>Means of transport/packages exported with Seals intact</p> <p>National transit requirements satisfied.</p> <p>Date-Signature-Stamp</p>
45. 3rd Transit Country		46. Country of Destination	
<p>OFFICE OF ENTRY</p> <p>Means of transport/packages imported with seals intact</p> <p>Document checked</p> <p>Additional Seals <input type="checkbox"/> NO</p> <p>Numbers <input type="checkbox"/> YES</p> <p>Date-Signature-Stamp</p>	<p>OFFICE OF EXIT</p> <p>Means of transport/packages/exported with Seals intact</p> <p>National transit requirements satisfied</p> <p>Date-Signature-Stamp</p>	<p>OFFICE OF ENTRY</p> <p><input type="checkbox"/> Transferred to office of final destination</p> <p><input type="checkbox"/> Transit operation completed</p> <p>Date-Signature-Stamp</p>	<p>OFFICE OF FINAL DESTINATION</p> <p>Means of transport/packages imported with Seals intact</p> <p>Document checked</p> <p>Transit operation completed</p> <p>Date-Signature-Stamp</p>

REVENUE INFORMATION

y. Duty/Tax Type Code	aa. Value for Duty/Tax	bb. Rate	cc. Duty/Tax Due	dd. Total Duty/Tax Due this item	z. Attached Documents.	
i						
ii						
iii						
iv						
37. Summary Totals	i	ii	iii	iv	41. Other Charges Code Amount	
38. Total This Page						
39. Other Pages						
40. TOTAL						
42. Grand Total (Duties, Taxes and Other Charges)					FOR OFFICIAL USE	
47. Declaration I/We.....the undersigned of.....being the!...../s agent* do hereby declare that the information and particulars contained herein are true and complete and accept fully the conditions and requirements attaching to the use of the CPC's used herein. Signature:..... Date:..... Place:..... Tel/Fax:..... ! Insert importer, exporter or producer as appropriate * delete inapplicable						

ACTIVITY GRID					
Action Type	Authority	Date/Time	Computer message or code	Input by (Name and initials)	Date/Time
DOCUMENT EXAMINATION DETAILS					
Officer's Name:.....			SIGNATURE.....TIME & DATE STAMP		
GOODS EXAMINATION DETAILS					
Officer's Name:.....			SIGNATURE.....TIME & DATE STAMP		
QUERY AND AMENDMENT DETAILS					
Officer's Name:.....			SIGNATURE.....TIME & DATE STAMP		
POST ENTRY ADJUSTMENT DETAILS					
Officer's Name:.....			SIGNATURE.....TIME & DATE STAMP		

ZRA CED Continuation Sheet

Page.....of.....Pages

Item No.	a. Ship. Marks & Nos/Container No.	b. CPC	c. Commodity Code	d. Net Weight (Kg)	e. Currency
	f. Goods Description	g. Rate of Exchange	h. Invoice Value	j. 1st Supplementary Qty	k. 2nd Supplementary Qty
		l. Country of Origin	m. Gross Weight	n. Freight	o. Insurance
		p. Other Costs	q. Customs Value	r. Preceding Document Reference	
		s. Lic./Perm. No.	t. Lic./Perm. Val/Qty	u. Value/Qty Deducted	v. Types of Packages
REVENUE INFORMATION					
y. Duty/Tax Type Code	aa. Value for Duty/Tax	bb. Rate	cc. Duty/Tax Due	dd. Total Duty/Tax Due this item.	z. Attached Documents
i					
ii					
iii					
iv					
Item No.	a. Ship. Marks & Nos/Container No.	b. CPC	c. Commodity Code	d. Net Weight (Kg)	e. Currency
	f. Goods Description	g. Rate of Exchange	h. Invoice Value	j. 1st Supplementary Qty	k. 2nd Supplementary Qty
		l. Country of Origin	m. Gross Weight	n. Freight	o. Insurance
		p. Other Costs	q. Customs Value	r. Preceding Document Reference	
		s. Lic./Perm. No.	t. Lic./Perm. Val/Qty	u. Value/Qty Deducted	v. Types of Packages