

**GOVERNMENT OF ZAMBIA**

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STATUTORY INSTRUMENT NO. 15 OF 2005

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

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**The Customs and Excise (General) (Amendment)**  
**Regulations, 2005**

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

1. (1) These Regulations may be cited as the Customs and Excise (General) (Amendment) Regulations, 2005 and shall be read as one with the Customs and Excise (General) Regulations, 2000, in these Regulations referred to as the principal Regulations.

Title and  
commence-  
ment  
S.I. No. 54  
of 2000

(2) These Regulations shall come into operation on 29th January, 2005.

2. The principal Regulations are amended by the revocation of regulation 3 and the substitution therefor of the following regulation:

Revocation  
and  
replacement  
of  
regulation 3

3. (1) Any person transacting business with the Customs and Excise Division shall provide at that person's own expense such forms as may be necessary to accomplish that business as set out in the Eighth Schedule and any reference in these Regulations to any form or to the numbering and lettering thereof shall, unless otherwise stated, be construed as a reference to the form set out in the Eighth Schedule:

Prescribed  
forms

Provided that the Commissioner-General may approve the acceptance of forms that are similar but not identical to those specified in the Eighth Schedule.

(2) Any reference to a prescribed form under these Regulations, unless otherwise stated, shall be construed to include a reference to the electronic format of such form.

Revocation  
and  
replacement  
of  
regulation 6

Licensing of  
Customs  
areas

3. The principal Regulations are amended by the revocation of regulation 6 and the substitution therefor of the following:

6. (1) Any person, being the owner or operator of a suitable area, place or building in or at a customs port of entry, customs aerodrome or inland place may apply in writing to the Commissioner-General to request that such place or building be licensed as a customs area pursuant to section *seventeen* of the Act.

(2) An application for the licensing of a customs area referred to in subregulation (1) shall be made in Form CE 17A set out in the Eighth Schedule.

(3) A Customs area licence shall be in Form CE 18 set out in the Eighth Schedule and shall be issued upon payment of the prescribed fee as set out in the First Schedule.

(4) Subject to section *seventeen* of the Act, an application for renewal of a Customs area shall be made in Form CE 17 set out in the Eighth Schedule.

Amendment  
of  
regulation 24

4. Regulation 24 of the principal Regulations is amended by the revocation of sub-regulation (2) and the substitution therefor of the following sub-regulation:

(2) Sealed bags removed under sub-regulation (1) shall not be opened other than in the presence of an officer who shall separate the contents into—

(a) items for immediate release and discharge into the postal system;

(b) items in respect of which the postal services shall advise the designated addressee that formal Customs Division clearance is required and which are to be held in safe custody by the Postal Services Corporation until the formal clearance is obtained;

(c) items that will be assessed for duty and then released for postal delivery subject to the collection by the customs of the duty so assessed:

Provided that where there is no Customs officer stationed at any post office, the duty so assessed shall be collected by the Postal Services Corporation.

Amendment  
of  
regulation 31

5. Regulation 31 of the principal Regulations is amended—

(a) in subregulation (1) by the insertion of the words “and *forty-eight*” after the words “*forty-seven*”;

(b) by the insertion immediately after sub-Regulation (1) of the following new subregulations:

(2) Subject to Regulation 19, the entry of goods for export at exportation shall be effected by the payment, within five working days, of the duty due on the goods at the time of presentation of the entry or the registration of the entry on the Customs Computer System.

(3) Except in such circumstances as the Commissioner-General may permit, a separate bill of entry shall be delivered in respect of each consignment of goods exported, which in the opinion of the Commissioner-General, constitutes a separate consignment.

(4) If an exporter is unable when effecting entry of goods to present an invoice or other documents required to be produced in terms of subsection (5) of section *forty-seven* of the Act, an officer may, pending the production of such invoice or other documents, accept a monetary deposit sufficient to safeguard the revenue and shall thereafter allow entry of the goods to be made.

(5) If any entry made in terms of this regulation is incorrect, the Customs Division may, subject to such conditions as the Commissioner-General may impose, accept the request made in form CE 120 as set out in the Eighth Schedule to amend the entry.

(6) Subject to paragraph (a) of sub-regulation (1) any goods entered for export shall be required to exit from Zambia within five days from the date of entry.

(7) There shall be charged, levied, collected and paid in respect of any goods that remain in the country beyond the period specified in sub-regulation (2) a fee at the rate set out in the First Schedule.

(8) Except in such circumstances as the Commissioner-General may permit, no entry of goods for export shall be made without a taxpayer identification number.

6. Regulation 46 of the principal Regulations is amended by the insertion immediately after sub-regulation (3) of the following new sub-regulations:

(4) Subject to regulation 47, any goods for exportation in bond shall be removed only by a licensed customs carrier.

(5) Except with the permission of the Commissioner-General, any carrier carrying goods in bond from Zambia shall be required to exit within five days from the date of entry.

(6) There shall be charged, levied, collected and paid in respect of any carrier that remains in Zambia beyond the period specified in sub-regulation (2) a fee at the rate set out in the First Schedule.

Amendment  
of  
regulation 80

7. Regulation 80 of the principal Regulations is amended in paragraph (a) by the deletion of the words "twenty United States dollars" and the substitution therefor of the words "fifty United States dollars".

Amendment  
of  
regulation 85

8. Regulation 85 of the principal Regulations is amended in sub-regulation (1)—

(a) by the deletion of the words "excluding motor vehicles" and the substitution therefor of the words "including one motor vehicle per household"; and

(b) by the deletion of the full-stop at the end of paragraph (c) and the substitution therefor of a colon; and

(c) by the insertion after the colon of the following new proviso:

Provided that the period of delay in the importation of personal effects and household goods referred to in this paragraph shall not exceed six months from the date of the arrival of the new resident in Zambia.

Amendment  
of  
regulation  
120

9. Regulation 120 of the principal Regulations is amended in sub-regulation (1)—

(a) by the insertion after paragraph (a) of the following new paragraphs:

(b) a person acting for a diplomatic mission accredited to Zambia;

(c) a person acting for a manufacturer licensed under the Duty Drawback Scheme and Manufacturing under Bond Schemes; or; and

(b) by the renumbering of paragraph (b) as paragraph (d).

Amendment  
of  
regulations  
122

10. Regulation 122 of the principal Regulations is amended by the deletion of subregulation (1) of the words "next succeeding" after the words "31st December" and the substitution therefor of the words "of the third year after".

Amendment  
of  
First  
Schedule

11. The First Schedule to the principal Regulations is amended—

(a) in Part 2 by the deletion of "1,000 fee units" and the substitution therefor of "3,000 fee units".

(b) in Part 5 by the deletion of “ 1,000 fee units ” and the substitution therefor of 20,000 fee units ”.

(c) by the repeal of Part 11 and the substitution therefor of the following new Part:

*Part 11: Fee to be paid on any vehicle or goods that remain in Zambia beyond the authorised period:*

The fee to be paid on any vehicle or goods that remains in Zambia beyond the period sanctioned by the Customs Division shall be 3000 fee units per day or part thereof.

(d) by the insertion after Part 11 of the following new Part :

*PART 12: Annual fee for a customs area licence:*

The annual fee for a customs area licence shall be a sum equal to 3000 fee units for each year or part thereof.

12. The Third Schedule to the principal Regulations is amended in Part 3 by the insertion in the appropriate places of the organisations set out in Appendix I to these Regulations.

Amendment  
of  
Third  
Schedule

13. The Eighth Schedule to the principal Regulations is amended by the insertion in the appropriate place of the following:

Amendment  
of  
Eighth  
Schedule

CE 17A Customs and Excise Application For Customs Area Licence.

APPENDIX I  
(Regulation 8)

**Amendment to the Third Schedule  
Approved Organisations**

- (a) Dan Church Aid
- (b) Habitat for Humanity-Zambia
- (c) Shelter Afrique

LUSAKA

27th January, 2005

[MFB.103/13/1]

N. P. MAGANDE,  
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