

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 13 OF 2024

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

**The Customs and Excise (Manufacturer) (Mining  
Equipment and Spare Parts) (Critical Raw Materials)  
(Remission) Regulations, 2024**

IN EXERCISE of the powers contained in section 89 of the Customs and Excise Act, the following Regulations are made:

1. (1) These Regulations may be cited as the Customs and Excise (Manufacturer)(Mining Equipment and Spare Parts) (Critical Raw Materials)(Remission) Regulations, 2024.

Title,  
commence-  
ment and  
revocation

(2) These Regulations shall be deemed to have come into operation on 1st January, 2024, and shall stand revoked on 31st December, 2026.

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

“manufacturer” means a person involved in the manufacturing of mining equipment and spare parts in the Republic;

“manufacturing” has the meaning assigned to the word in the Investment, Trade and Business Development Act, 2022; and Act No. 18 of 2022

“critical raw materials” means imported goods, specific to the manufacturing requirement intended for use as a component in the manufacturing of mining equipment and spare parts in the Republic.

Remission of  
customs  
duty

3. (1) The Minister may remit the rate of duty payable for critical raw materials when imported by a manufacturer.

(2) A remission of duty granted under this regulation shall be granted on condition that the goods concerned shall not be sold, or otherwise disposed of, to any person not entitled to import them free of duty except with the approval of the Commissioner General and on payment of duty, at the rate leviable at the date of the sale or disposal.

Application  
for remission  
of duty

4. (1) A manufacturer may apply for remission of duty to the Minister on imported critical raw materials in Form I set out in the Schedule.

(2) The Minister shall, on receipt of the application referred to under subregulation (1), grant or reject the application.

(3) The Minister shall, where the Minister grants an application for remission of duty, inform the applicant in Form II set out in the Schedule.

(4) The Minister shall, where the Minister rejects an application for remission of duty, inform the applicant in Form III set out in the Schedule.

(5) The Minister shall, where an application is made under subregulation (1), require additional information from an applicant in Form IV set out in the Schedule.

Cancellation  
of remission  
of duty

5. (1) The Minister may cancel an approval for remission of duty on critical raw materials where—

(a) the manufacturer sells to a person, or otherwise disposes of, the critical raw materials to which the remission of duty relates;

(b) the critical raw materials to which the remission of duty relates are used for a purpose other than manufacturing of mining equipment and spare parts; or

(c) the approval for remission of duty is used for any other purpose contrary to the purpose of these Regulations.

(2) The Minister shall, where the Minister cancels an approval for the remission of duty on critical raw materials, inform the holder of that approval of the cancellation in Form V set out in the Schedule.

(3) A holder of an approval for the remission of duty on critical raw materials shall, where the approval is cancelled under this regulation, surrender the approval to the Minister for the endorsement of the cancellation.

SCHEDULE  
 (Regulations 4(1), 4(3), 4(4), 4(5) and 5(2))

Form I  
 (Regulation 4(1))  
 (To be completed in triplicate)



REPUBLIC OF ZAMBIA

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

The Customs and Excise (Remission) (Mining Equipment and Spare Parts) (Critical Raw Materials) (Manufacturer) Regulations, 2024

APPLICATION FOR REMISSION OF DUTY					
		Shaded fields for official use only	Date and Time		
<i>Information Required</i>		<i>Information Provided</i>		□	
1.	(a) Name of Organisation				
	(b) Physical Address				
	(c) Postal Address				
2.	Notification Address				
	Tel:				
	Fax:				
	E-mail				

3	Shareholders	Full Name(s) Position Nationality NRC/Passport No.	
	Executive Officers/ Directors	Full Name(s) Position Nationality NRC/Passport No.	
5	Description of manufacturing activities of organisation		
6.	Details of imported manufacturing inputs		
		(a) Description of goods	.....
		(b) Value of goods imported*	.....
		(c) Tariff Code*	.....
		(d) Applicable import duty rates*	.....
		*If space provided is insufficient, continue on a separate sheet of paper.	

7.	Details of goods to be manufactured inputs (a) description of goods*  (b) tariff code*  (c) applicable duty rate on comparable imported finished products*	.....          *If space provided is insufficient, continue on a separate sheet of paper.
8.	Reasons for manufacturer's preference of use of imported manufacturing input	
9.	Appendices	
	Appendix No. 1	Tax Payer Identification Number (TPIN) Certificate
	Appendix No. 2	Certificate of registration
	Appendix No. 3	Letter (s) confirming manufacturing activities from the Ministry responsible for trade and industry

\_\_\_\_\_  
Applicant

\_\_\_\_\_  
Date

**FOR OFFICIAL USE ONLY**

Received by: \_\_\_\_\_  
Officer

\_\_\_\_\_  
Date

Serial No. of Application: \_\_\_\_\_

**OFFICIAL  
STAMP**

Form II  
(Regulation 4(3))



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NOTICE OF APPROVAL OF REMISSION OF DUTY

- (1) Name of organisation individual\*.....
- (2) General nature of business.....
- (3) Business address.....

This is to certify that.....has  
from the .....day of.....20.....been  
granted remission of duty on the following manufacturing inputs:

- (i).....
- (ii).....
- (iii).....

Subject to the following conditions:

- (i).....
- (ii).....
- (iii).....

Given under my hand and seal at Lusaka, Zambia, this .....day of .....20.....

.....  
*Minister of Finance and  
National Planning*

\*Delete whichever is inapplicable

Form III  
(Regulation 4(4))



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**NOTICE OF REJECTION OF APPLICATION**

- (1) Here insert names and address of applicant *To* (1).....
- (2) Here insert the reference No. of the application **IN THE MATTER OF** (2).....you are notified that your application for (3).....has been rejected on the following grounds:
- (3) Here insert type of application
  - (a) .....
  - (b) .....
  - (c) .....
  - (d) .....

Dated this ..... day of ....., 20.....

.....  
*Minister of Finance and National Planning*

Form IV  
(Regulation 4(5))



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REQUEST FOR FURTHER PARTICULARS

(1) Here insert the full names and address of applicant To (1).....  
.....  
.....

(2) Here insert the reference No. of the application and the type of application IN THE MATTER OF (2).....you are  
(Application reference)  
requested to furnish the following information or documents in respect your application:

- (a) .....
- (b) .....
- (c) .....
- (d) .....

within fourteen days of this notice. If you fail to furnish the requested information within the stipulated period, your application will be treated as invalid and shall be rejected.

Dated this ..... day of .....20.....

.....  
*Minister of Finance and National Planning*



Form V  
(Regulation 5(2))



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NOTICE OF CANCELLATION OF PERMISSION OF DUTY

(1) Here insert the full names and address of applicant To (1).....  
.....

IN THE MATTER OF (2).....you are notified that the approval for the remission of duty granted to you on the .....day of.....20.....has been cancelled on the following grounds:

- (a) .....
- (b) .....

You are directed to surrender the approval

Dated this ..... day of..... 20.....

**DR S. MUSOKOTWANE,**  
*Minister of Finance and National Planning*

LUSAKA  
29th January, 2024  
[MFNP/BO/8/29/4]

