

GOVERNMENT OF ZAMBIA

ACT

No. 2 of 2001

Date of Assent: 22nd March, 2001

An Act to amend the Customs and Excise Act

[26th March, 2001

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 2001, and shall be read as one with the Customs and Excise Act, in this Act referred to as the principal Act.

Short title
and
commence-
ment
Cap. 322

(2) This Act shall be deemed to have come into operation on 27th January, 2001.

2. Section *two* of the principal Act is amended by the insertion in the appropriate places of the following new definitions:

Amendment
of section 2

“assessment of duties and taxes” means the determination of the amount of duties and taxes payable;

“declarant” means any person who makes a goods declaration or on whose behalf the declaration is made;

“due date” means the date when payment of duties and taxes is due;

“goods declaration” means a statement made in accordance with this Act indicating the customs procedure to be applied to the goods and the particulars which the Commissioner-General requires;

“release of goods” means the action by the Customs and Excise Division to permit goods undergoing clearance to be placed at the disposal of the person concerned;

“ security ” means an undertaking which ensures to the satisfaction of the Commissioner-General that an obligation to the Commissioner-General will be fulfilled;

“ third party ” means any person who deals directly with the Customs and Excise Division for and on behalf of another person in relation to the importation, exportation, movement or storage of goods;

“ transhipment ” means the procedure under which goods are transferred under Customs control from the importing means of transport to another means of transport; and

“ Tribunal ” means the Revenue Appeals Tribunal established under the Revenue Appeals Tribunal Act.

Act No. 11
of 1998

Insertion of
new section
30A

Person
entitled to
act as
declarant

3. The principal Act is amended by the insertion after section *thirty* of the following new section:

30A. Any person having the right to dispose of the goods referred to in a goods declaration shall be entitled to act as a declarant.

Amendment
of section
182A

4. Section *one hundred and eighty-two A* of the principal Act is amended in subsection (2)—

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

“ (b) the circumstances under which a licence may be suspended ”; and

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

Insertion of
new section
190

Appeals to
Tribunal

5. The principal Act is amended by the insertion after section *one hundred and eighty-nine* of the following new section:

190. (1) Any person who is aggrieved by a decision or determination made by the Commissioner-General under this Act or under any regulation or rules made under this Act, may in respect of the matters set out in subsection (2) appeal to the Tribunal in such manner and within such time as the Minister may by regulation prescribe.

(2) The Tribunal shall hear and determine appeals under this Act in respect of any of the following matters:

(a) in the circumstances set out in paragraph (a) of section *three* of the Revenue Appeals Tribunal Act;

Act No. 11
of 1998

- (b) the refusal to grant, renew or the cancellation of a licence for the manufacture of excisable goods;
- (c) the refusal to grant, renew or the cancellation of a licence for a bonded warehouse;
- (d) the refusal to grant, renew or the decision to suspend or cancel a Customs Agent's licence;
- (e) the application of any administrative decision on a matter arising from a seizure of goods under this Act; or
- (f) any other matter against which an appeal shall lie under this Act.

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| <p>6. The First Schedule to the principal Act is amended as set out in Appendix I to this Act.</p> | <p>Amendment
of First
Schedule</p> |
| <p>7. The Second Schedule to the principal Act is amended as set out in Appendix II to this Act.</p> | <p>Amendment
of Second
Schedule</p> |
| <p>8. The Fourth Schedule to the principal Act is amended as set out in Appendix III to this Act.</p> | <p>Amendment
of Fourth
Schedule</p> |

APPENDIX I

(Section 6)

Amendment to the First Schedule

CUSTOMS TARIFF

1. Chapter 19 is amended by the deletion of subheading No. 1901.90.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
1901.90.10	-Other: ---Of a kind used in food and beverage industries	kg	15%	
1901.90.90	---Other	kg	25%	

2. Chapter 34 is amended by the deletion in the Customs Duty Rate Column opposite to subheading No. 3402.11.00, 3402.12.00, and 3402.13.00 of the figure "15%" and the substitution therefor of the figure "5%".

3. Chapter 38 is amended by the deletion of heading No. 38.08 and the substitution therefor of the following new heading:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).			
	-Insecticides:			
3808.10.10	---For use in agriculture or horticulture	kg	15%	
3808.10.90	---Other	kg	15%	
	-Fungicides:			
3808.20.10	---For use in agriculture or horticulture	kg	Free	
3808.20.90	---Other	kg	5%	
3808.30.00	-Herbicides, anti-sprouting products and plant-growth regulators	kg	Free	
	-Disinfectants:			
3808.40.10	---For use in agriculture or horticulture	kg	15%	
3808.40.90	---Other	kg	15%	
	-Other:			
3808.90.10	---For use in agriculture or horticulture	kg	15%	
3808.90.90	---Other	kg	15%	

4. Chapter 53 is amended by the deletion in the Customs Duty Rate Column opposite to subheading No. 5303.10.00 of the figure "15%" and the substitution therefor of the word "Free".

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5. Chapter 63 is amended by the deletion of subheading Nos. 6304.92.00, 6304.93.00 and 6304.99.00 and the substitution therefor of the following new subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
	--Not knitted or crocheted of cotton:			
6304.92.10	---Mosquito nets	kg	Free	
6304.92.90	---Other	kg	25%	
	--Not knitted or crocheted, of synthetic fibres:			
6304.93.10	---Mosquito nets	kg	Free	
6304.93.90	---Other	kg	25%	
	--Not knitted or crocheted of other textile materials:			
6304.99.10	---Mosquito nets	kg	Free	
6304.99.90	---Other	kg	25%	

6. Chapter 72 is amended by the deletion in the Customs Duty Rate Column opposite to subheading Nos. 7217.10.00 and 7217.90.00 of the figure " 15% " and the substitution therefor of the figure " 5% ".

7. Chapter 87 is amended by the deletion in the Duty Rate Column opposite:

- (a) subheading Nos. 8702.10.00, 8702.90.00, 8704.21.10, 8704.21.90, 8704.22.10, 8704.22.90, 8704.31.10, 8704.31.90, 8704.32.10, 8704.32.90, 8704.90.10, and 8704.90.90 of " 15% or K1 million per vehicle which ever is the greater " and the substitution therefor of " 15% or K2 million per vehicle which ever is the greater "; and
- (b) subheading Nos. 8703.10.00, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, and 8703.90.90 of " 25% or K1 million per vehicle which ever is the greater " and the substitution therefor of " 25% or K2 million per vehicle which ever is the greater ".

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Customs and Excise
(Amendment)

APPENDIX II
(Section 7)

Amendment to the Second Schedule

EXCISE TARIFF

The Second Schedule is amended—

- (a) by the deletion in Heading No. 2 in the Duty Rate Column opposite subheading No. 2203.00.90 of the figure “ 100% ” and the substitution therefor of the figure “ 85% ”.

APPENDIX III
(Section 8)

Amendment to the Fourth Schedule

SURTAX TARIFF

The Fourth Schedule is amended by the deletion of the item “ opaque beer ” from the Schedule.
