

THE CUSTOMS AND EXCISE (AMENDMENT) BILL, 2018

MEMORANDUM

The object of this Bill is to amend the Customs and Excise Act so as to—

- (a) introduce customs duty on motor cycles;
- (b) introduce excise duty on non-alcoholic beverages and aviation fuel;
- (c) introduce export duty on raw hides, raw skins, pearls, precious stones and precious metals;
- (d) increase the export duty on manganese ores and manganese concentrates;
- (e) revise the duty rates payable on certain goods;
- (f) provide for penalties for offences connected to excisable services;
- (g) increase the specific excise duty rates on fuels;
- (h) revise the list of goods that are subject to surtax at importation; and
- (i) provide for matters connected with, or incidental to, the foregoing.

L. KALALUKA,
Attorney-General

A BILL

ENTITLED

An Act to amend the Customs and Excise Act.

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 2018, and shall be read as one with the Customs and Excise Act, in this Act referred to as the principal Act.

Short title and commencement
Cap. 322

5 (2) This Act shall come into operation on 1st January, 2019.

2. Section 2 of the principal Act is amended by insertion of the following definition in the appropriate place:

Amendment of Section 22.

10 “used motor cycle” means a motor cycle that is at least two years old and which has previously been registered before importation;

3. Section 34 (2) of the principal Act is amended by the—

Amendment of Section 34

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

15 (b) personal motor vehicles are transiting through Zambia;; and

(b) renumbering of paragraphs (b), (c) and (d) as paragraphs (c), (d) and (e) respectively.

20 4. Section 72 of the principal Act is amended by the insertion of the words “and used motor cycles” immediately after the word “vehicles”

Amendment of section 72

Amendment of section 76A	5.	Section 76A of the principal Act is amended by the insertion of the words “and used motor cycles” immediately after the word “vehicles”.	5
Amendment of section 77	6.	Section 77 of the principal Act is amended by the— (a) deletion of the words “subsection (2)” in subsection (1) and the substitution therefor of the words “subsections (2) and (3)”; (b) insertion of the following new subsection immediately after subsection (1): (2) Despite subsection (1), the specific surtax rate on carbon emissions in respect of a motor vehicle referred to in subsection (5) (a), (c) and (d) is one half of the specific rate set out in Part II (A) of the Fourth Schedule.; and (c) renumbering of subsections (2), (3), (4), (5), (6), (7) and (8) as subsections (3), (4), (5), (6), (7), (8) and (9) respectively.	10 15
Amendment of Section 85	7.	Section 85(3) of the principal Act is amended by the insertion of the words “or a used motor cycle” immediately after the word “vehicle”.	20
Insertion of new sections 154A8.	8.	The principal Act is amended by the insertion of the following new section immediately after section 154: 154A. Where an offence under this Act is committed by a body corporate or unincorporate body, with the knowledge, consent or connivance of the director, manager, shareholder or partner of the body corporate or unincorporate body, that director, manager, shareholder or partner of the body corporate or unincorporate body commits an offence and is liable on conviction to the penalty specified for that offence.	25
Offences by principal officer shareholder or partner of body corporate or unincorporate body			
Amendment of section 155	9.	Section 155 of the principal Act is amended by the— (a) insertion of the following new subsection immediately after subsection (2): (3) A provider of an excisable service convicted of an offence under this Act is liable, in respect of each offence— (a) to a fine not exceeding treble the value of the excisable service plus the excise duty payable for the service which may be the subject of the offence; or	30 35

- (b) if treble the value of the excisable service plus the excise duty payable for such service is less than twenty thousand penalty units, or the offence does not involve a service, to a fine not exceeding twenty thousand penalty units.; and
- 5
- (b) renumbering of subsections (3) and (4) as subsections (4) and (5) respectively.
- 10 **10.** The principal Act is amended by the repeal of section 155A. Repeal of section 155A
- 10 **11.** Section 191(a) of the principal Act is amended by the deletion of the words “customs duty and surtax” and the substitution therefor of the word “duty” Amendment of section 191
- 15 **12.** The First Schedule to the principal Act is amended as set out in Appendix I. Amendment of First Schedule
- 15 **13.** The principal Act is amended by the repeal of the Second Schedule and the substitution therefor of the Second Schedule set out in Appendix II. Repeal and replacement of Third Schedule Repeal and replacement of Second Schedule
- 20 **14.** The principal Act is amended by the repeal of the Third Schedule and the substitution therefor of the Third Schedule set out in Appendix III. Repeal and replacement of Third Schedule
- 25 **15.** The Fourth Schedule to the principal Act is amended— Amendment of Fourth Schedule
 (a) by the deletion of table (A) of Part II and the substitution therefor of the table set out in Part I of Appendix IV; and
 (b) in Part III, by the—
- (i) deletion of the goods set out in part II of Appendix IV; and
- (ii) insertion of the goods set out in part III of Appendix IV in the appropriate places.
- 30 **16.** The Sixth Schedule is amended by the deletion of— Amendment of Sixth Schedule
 (a) paragraph 1(3) and the substitution therefor of the following:
 (3) Despite anything contained in this Schedule—
- 35 (a) the value of cigarette tobacco, pipe tobacco, chewing tobacco, cigars and snuff tobacco, is a quarter of the price at which the tobacco concerned is sold;

(b) the specific duty rate for non-alcoholic beverages is one-sixth of the specific rate set out in the Second Schedule; and

(c) the tax rates for fruit juices and bottled water are at zero percent of the specific duty rates set out in the Second Schedule.; and

(b) the words “paragraph (3)” and the substitution thereof of the words “subparagraph (3)(a)”. 10

Amendment
of Ninth
Schedule

17. The Ninth Schedule to the principal Act is amended by the —

(a) deletion of the figure “10%” in the Export Duty Rate column opposite subheading 2602.00.00 and the substitution therefor of the figure “15%”; and 15

(b) insertion of the headings and subheadings set out in Appendix V in the appropriate places.

AAPPENDIX I

(Section 12)

1. Chapter 04 is amended by the deletion of the figure “5%” in the Customs Duty Rate column opposite subheading 0402.21.30 and the substitution therefor of the figure “15%”.
2. Chapter 22 is amended by the deletion of heading 2206 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Qty</i>	<i>Customs Duty Rate</i>
22.06	Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.		
2206.00.10	--- Ciders	Litre	25%
2206.00.90	--- Other	Litre	25%

3. Chapter 26 is amended by the deletion of the word “free” in the Customs Duty Rate column opposite each subheading under heading 2603 and opposite subheading 2605.00.20 and the substitution therefor of the figure “5%”.
4. Chapter 34 is amended by the deletion of heading 3402 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Qty</i>	<i>Customs Duty Rate</i>
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.		
	- Organic surface-active agents, whether or not put up for retail sale:		
3402.11.00	-- Anionic	Kg	5%
3402.12.00	-- Cationic	Kg	5%
3402.13.00	-- Non-ionic	Kg	5%
3402.19.00	-- Other	Kg	5%
	- Preparations put up for retail sale:		
	--- Surface-active preparations whether or not containing soap, other than those heading 3401:		
3402.20.11	----for further processing into detergents (including auxiliary preparations) and cleaning preparations	Kg	5%
3402.20.19	----Other	Kg	25%
3402.20.20	---Detergents used for washing clothes, dishes and kitchen utensils	Kg	25%
3402.20.30	---Auxiliary preparations used for soaking (pre-		

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	washing), rinsing or bleaching clothes, household linen and other similar uses	Kg	25%
3402.20.90	- Other:	Kg	25%
	- Other		
	---Surface-active preparations whether or not containing soap, other than those of heading 3401:		
3402.90.11	----or further processing into detergents (including auxiliary preparations) and cleaning preparations	Kg	5%
3402.90.19	----Other	Kg	25%
3402.90.20	---Detergents used for washing clothes, dishes and kitchen utensils	Kg	25%
3402.90.30	---Auxiliary preparations used for soaking (pre- washing), rinsing or bleaching clothes, household linen and other similar uses.	Kg	25%
3402.90.90	---Other		

5. Chapter 40 is amended by the deletion of the figures and words “25% or K3.00 per Kg” in the Customs Duty Rate column opposite subheadings 4012.11.00, 4012.12.00, 4012.19.00 and 4012.20.00 and the substitution therefor of the figures and words “40% or K5 per kg”.

6. Chapter 69 is amended by the deletion of subheading 6904.90.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Qty</i>	<i>Customs Duty Rate</i>
	- Other		
6904.90.10	---Tiles	No.	15%
6904.90.90	--- Other	No.	15%

7. Chapter 87 is amended by the deletion of the word “free” in the Customs Duty Rate column opposite each subheading under heading 8711 and the substitution therefor of the figure “25%”.

APPENDIX II
(Section 13)
SECOND SCHEDULE

EXCISE TARIFF

Heading	Description of Goods	Harmonised Commodity Description and Coding System Heading	Statistical Unit of Quantity	Duty Rate
1.	(1) Frozen orange juice	2009.11.00	Litre	K0.30/ltr
	(2) Unfrozen orange juice	2009.12.00	Litre	K0.30/ltr
	(3) Other orange juice	2009.19.00	Litre	K0.30/ltr
	(4) Grapefruit (including pomelo) juice: Of a Brix value not exceeding 20	2009.21.00	Litre	K0.30/ltr
	(5) Grapefruit (including pomelo) juice.	2009.29.00	Litre	K0.30/ltr
	(6) Juice of any other single citrus fruit: Of a Brix value not exceeding	2009.31.00	Litre	K0.30/ltr
	(7) Other juice of any other single citrus fruit	2009.39.00	Litre	K0.30/ltr
	(8) Pineapple juice: Of a Brix value not exceeding 20	2009.41.00	Litre	K0.30/ltr
	(9) Other pineapple juice	2009.49.00	Litre	K0.30/ltr
	(10) Tomato juice	2009.50.00	Litre	K0.30/ltr
	(11) Grape juice (including grapemust): Of a Brix value not exceeding 20	2009.61.00	Litre	K0.30/ltr
	(12) Other grape juice	2009.69.00	Litre	K0.30/ltr
	(13) Apple juice: Of a Brix value not exceeding 20	2009.71.00	Litre	K0.30/ltr
	(14) Other apple juice	2009.79.00	Litre	K0.30/ltr
	(15) Craneberrie (<i>Vaccinium macro Carpon, Vaccinium oxycoccos, vac- Cinium vitis-idaea</i>) juice.	2009.81.00	Litre	K0.30/ltr
	(16) Other juice of any other single fruit or vegetable	2009.89.00	Litre	K0.30/ltr
	(17) Mixtures of juices	2009.90.00	Litre	K0.30/ltr
2.	(1) Packed mineral waters, not aerated		2201.10.11	Litre K0.30/ltr
	(2) Aerated waters		2201.10.20	Litre K0.30/ltr
3.	(1) Mineral waters, not aerated	2202.10.10	Litre	K0.30/ltr
	(2) Aerated waters	2202.10.20	Litre	K0.30/ltr
	(3) Non-alcoholic beer	2202.91.00	Litre	K0.30/ltr
	(4) Other	2202.99.00	Litre	K0.30/ltr
4.	Beer made from malt:			
	(1) Opaque beer	2203.00.10	Litre	K0.151ltr
	(2) Other, including ale, lager and stout		2203.00.90	Litre 60%

5.	(1)	Wine of fresh grapes, including fortified wines, grape must other than that Heading No. 20.09	22.04	Litre	60%
	(2)	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	22.05	Litre	60%
	(3)	Other fermented beverages (forexample, cider, perry, mead)	2206.00.00	Litre	60%
	(4)	Ciders	22.06.00.10	Litre	60%
6.	(1)	Undenatured ethyl alcohol of analcoholic strength by volume of 80% or higher. Ethyl alcohol and other spirits, denatured, of any strength:	2207.10.00	Litre	125%
	(2)	Methylated spirits (that is, spirits, which have been rendered unpotable in a manner approved by the Commissioner)	2207.20.10	Litre	125%
	(3)	Other Ethyl alcohol and other spirits, denatured, of any strength: Other	2207.20.90	Litre	125%
	(4)	Undenatured ethyl alcohol of analcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	2208	Litre	60%
7.	(1)	Unmanufactured tobacco; tobacco refuse	24.01	Kg	145% or K240 per kg which ever is higher
	(2)	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	24.02	Mille	145% or K240 per which ever is higher

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(a) Water pipe tobacco specified in subheading Note 1 to this Chapter	2403.11.00	Kg	145% or K240 per kg which ever is higher
(b) Cutrag	2403.19.10	Kg	145% or K240 Per kg which ever is higher
(c) Other	2403.19.90	Kg	145% or K240 Per Kg which ever is higher
(d) "Homogenised" or "reconstituted" tobacco	2403.91.00	Kg	145% or K240 per kg which ever is higher
(e) Other	2403.99.00	Kg	145% or K240 Per kg whichever is higher
8. Portland cement, aluminous cement ("ciment fondu"). Slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	25.23	Tonne	K40/tonne
9. (1) Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:			

N.A.B. 17, 2018

(a) Petroleum spirit (motor spirit)	2710.12.10	Dekalitre	K2.07/ltr
(b) Aviation spirit	2710.12.20	Dekalitre	K0.48
(c) Jet (aviation turbine) fuel	2710.12.30	Dekalitre	K0.48
(d) White spirit	2710.12.40	Dekalitre	15%
(e) Kerosene type	2710.12.51	Dekalitre	K0.48
(f) Other light oils	2710.12.90	Dekalitre	15%
(g) Automotive gas-oils (diesel)	2710.19.10	Dekalitre	K0.66/ltr
(h) Other fuel oils	2710.19.20	Dekalitre	K0.93/ltr
(2) Petroleum gases and other gaseous hydro-carbons	Ex 27.11	Dekalitre	K0.48/ltr
10. Electrical energy	2716.00.00	100/KWH	3%
11. (1) Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations:			
(a) Lip make-up preparations	3304.10.00	Kg	20%
(b) Eye make-up preparations	3304.20.00	Kg	20%
(c) Manicure and pedicure preparations	3304.30.00	Kg	20%
(d) Powder, whether or not compressed	3304.91.00	Kg	20%
(e) Other	3304.99.90	Kg	20%
(2) Preparations for use on the hair	33.05	Kg	20
(3) Pre-shave, shaving or after-shave preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorants, whether or not perfumed or having disinfectant properties.	33.07	Kg	20%
12. (1) Carrier bags for shopping	3923.21.91	Kg	30%
(2) Carrier bags for shopping	3923.29.91	Kg	30%
13. Motor vehicles for the transport of goods			
	8704.21.00	No.	10%
	8704.22.00	No.	10%
	8704.31.00	No.	10%
	8704.32.00	No.	10%

APPENDIX III

(Section 14)

THIRD SCHEDULE

(Sections 72 and 76A)

CUSTOMS TARIFF AND EXCISE TARIFF FOR USED MOTOR VEHICLES AND USED MOTOR CYCLES

PART I

USED MOTOR VEHICLES

HS Code	Description of Goods	Statistical unit of Qty	Used Motor Vehicle below Five Years Old		Used Motor Vehicle that is Five Years Old or Older	
			Customs Duty Rate (ZMW)	Excise Duty Rate (ZMW)	Customs Duty Rate (ZMW)	Excise Duty Rate (ZMW)
8702	Motor vehicles for the transport of ten or more persons, including the driver - With only compression - ignition internal combustion piston engine (diesel or semi-diesel)					
87021010	---Of a sitting capacity of ten but not exceeding fourteen persons including the driver	No.	17,778.46	22,223.08	8,889.23	11,111.54
87021090	---Other (of a sitting capacity exceeding fourteen but not exceeding thirty-two)	No.	38,923.65	-	13,839.52	-
87021090	--- Other (of a sitting capacity of thirty- three but not exceeding forty-four)	No.	86,497.01	-	19,461.83	-
87021090	---Other (of a sitting capacity exceeding forty-four) - Other Motor vehicles for the transport of ten or more persons, including the driver	No.	108,121.26	-	43,248.50	
87029010	---Of a sitting capacity of ten but not exceeding fourteen persons including the driver	No.	17,778.46	22,223.08	8,889.23	11,111.54

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87029090	---Other (of a sitting capacity exceeding fourteen but not exceeding thirty-two)	No.	38,923.65	-	13,839.52	-
87029090	----Other (of a sitting capacity of thirty - three but not exceeding forty-four)	No.	86,497.01	-	19,461.83	-
87029090	---Other (of a sitting capacity exceeding forty-four)	No.	108,121.26	43,248.50	-	
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.					
	- Other vehicles, with only spark ignition internal combustion reciprocating piston engine:					
	Sedans:					
87032190	--- Other (of a cylinder capacity not exceeding 1000cc)	No.	12,489.50	10,824.23	7,136.86	6,185.28
87032290	--- Other (of a cylinder capacity exceeding 1000cc but not exceeding 1500cc)	No.	16,057.93	13,916.87	8,564.23	7,422.33
87032390	--- Other (of a cylinder capacity exceeding 1500cc but not exceeding 2500cc)	No.	16,544.67	21,508.07	8,422.74	10,949.56
87032390	---Other (of a cylinder capacity exceeding 2500 but not exceeding 3000cc)	No.	18,048.73	23,463.35	10,528.43	13,686.95

N.A.B. 17, 2018

Customs and Excise (Amendment) **[No. of 2018 15]**

87032490	---Other (of a cylinder capacity exceeding 3000cc) Hatchback:	No.	22,560.91	29,329.19	12,032.49	15,642.23
87032190	---Other (of a cylinder capacity not exceeding 1000cc)	No.	10,705.29	9,277.92	7,136.86	6,185.28
87032290	--- Other (of a cylinder capacity exceeding 1000cc but not exceeding 1500cc)	No.	14,273.72	12,370.55	8,564.23	7,422.33
87032390	--- Other (of a cylinder capacity exceeding 1500cc but not exceeding 2500cc)	No.	15,040.61	19,552.79	8,422.74	10,949.56
87032390	---Other (of a cylinder capacity exceeding 2500 but not exceeding 3000cc) SUVs:	No.	16,544.67	21,508.07	10,528.43	13,686.95
87032190	---Other (of a cylinder capacity not exceeding 1000cc)	No.	12,489.50	10,824.23	7,136.86	6,185.28
87032290	---Other (of a cylinder capacity exceeding 1000cc but not exceeding 1500cc)	No.	18,048.73	23,463.35	10,528.43	13,686.95
87032390	---Other (of a cylinder capacity exceeding 1500cc but not exceeding 2500cc)	No.	21,056.85	27,373.91	12,634.11	16,424.34
87032390	---Other (of a cylinder capacity exceeding 2500cc but not exceeding 3000cc)	No.	24,064.97	31,284.46	15,521.91	20,178.48
87032490	---Other (of a cylinder capacity exceeding 3000cc)	No.	28,577.16	37,150.30	18,048.73	23,463.35

N.A.B. 17, 2017

-Other vehicles, with compression- ignition internal combustion piston engine (diesel or semi-diesel); Sedans:						
87033190	--- Other (of a cylinder Capacity not exceeding 1000cc)	No.	12,489.50	10,824.23	7,136.86	6,185.28
87033190	--- Other (of a cylinder capacity exceeding 1000cc but not exceeding 1500cc)	No.	16,057.03	13,916.09	8,564.23	7,422.33
87033290	---Other (of a cylinder capacity exceeding 1500 but not exceeding 2500cc)	No.	16,544.67	21,508.07	8,422.74	10,949.56
87033390	---Other (of a cylinder capacity exceeding 2500cc but not exceeding 3000cc)	No.	18,048.73	23,463.35	10,528.43	13,686.95
87033390	--- Of a cylinder capacity exceeding 3000cc. Hatchback:	No.	22,560.91	29,329.19	12,032.49	15,642.23
87033190	---Other (of a cylinder capacity not exceeding 1000cc)	No.	10,705.29	9,277.92	7,136.86	6,185.28
87033190	---Other (of a cylinder capacity exceeding 1000cc but not exceeding 1500cc)	No.	14,273.72	12,370.55	8,564.23	7,422.33

N.A.B. 17, 2018

*Customs and Excise (Amendment)***[No. of 2018 17**

87033290	--- Other (of a cylinder capacity exceeding 1500 but not exceeding 2500cc)	No.	15,040.61	19,552.79	8,422.74	10,949.56
87033390	--- Other (of a cylinder capacity exceeding 2500cc but not exceeding 3000cc)	No.	16,544.67	21,508.07	10,528.43	13,686.95
87033390	--- Other (of a cylinder capacity exceeding 2500cc but not exceeding 3000cc) Station Wagons:	No.	21,056.85	27,373.91	12,032.49	15,642.23
87033190	---Other (of a cylinder capacity not exceeding 1000cc)	No.	12,489.50	10,824.33	7,136.86	6,185.28
87033190	---Other (of a cylinder capacity exceeding 1000cc but not exceeding 1500cc)	No.	16,057.03	13,916.09	8,564.23	7,422.33
87033290	--- Other (of a cylinder capacity not exceeding 2500cc	No.	16,544.67	21,508.07	8,422.74	10,949.56
87033390	--- Other (of a cylinder capacity exceeding 2500cc but not exceeding 3000cc)	No.	18,048.73	23,463.35	10,528.43	13,686.95
87033390	---Other (of a cylinder capacity exceeding 3000cc) SUVs:	No.	22,560.91	29,329.19	12,032.49	15,642.23
87033190	---Other (of a cylinder capacity not exceeding 1000cc)	No.	15,573.65	13,497.16	9,344.19	8,098.30

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87033190	—Other (of a cylinder No. capacity exceeding 1000cc but not exceeding 1500cc)	No.	18,108.89	15,694.37	10,865.33	9,416.62
87033290	— Other (of a cylinder capacity exceeding 1500cc but not exceeding 2500cc)	No.	21,056.85	27,373.91	12,634.11	16,424.34
87033390	---Other (of a cylinder city exceeding 2500cc but not exceeding 3000cc)	No.	24,064.97	31,284.46	15,521.91	20,178.48
87033390	--- Other (of a cylinder capacity exceeding 3000cc)	No.	28,577.16	37,150.30	18,048.73	23,463.35
8704	Motor vehicles for the transport of goods. - Other, with compression-ignition internal combustion piston engine (diesel or semi- diesel):					
	Single cab:					
87042100	--of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	21,926.23	9,501.37	8,770.49	3,800.55
87042100	--of g.v.w exceeding 1.5 tonnes but not exceeding 3 tonnes	No.	26,311.48	11,401.64	15,348.36	6,650.96
87042100	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	30,696.72	13,301.91	17,540.98	7,601.09
	Double cab:					
87042100	--of g.v.w not exceeding 3 tonnes	No.	30,696.72	13,301.91	24,118.85	10,451.50

N.A.B. 17, 2018

*Customs and Excise (Amendment)***[No. of 2018 19**

87042100	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes Panel vans:	No.	33,766.39	14,632.10	26,530.74	11,496.65
87042100	---of g.v.w. not exceeding 1 tonne)	No.	13,353.08	5,786.33	7,630.33	3,306.48
87042100	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	15,348.36	6,650.96	8,770.49	3,800.55
87042100	--of g.v.w exceeding 1.5 tonnes but not exceeding 3 tonnes	No.	17,540.98	7,601.09	15,348.36	6,650.96
87042100	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes Trucks:	No.	21,926.23	9,501.37	17,540.98	7,601.09
87042100	-- g.v.w up to 2 tonnes	No.	13,907.25	10,662.23	6,412.79	4,916.47
87042100	-- g.v.w exceeding 2 tonnes but not exceeding 5 tonnes	No.	15,452.50	11,846.92	7,726.25	5,923.46
87042200	--g.v.w exceeding 5 tonnes but not exceeding 10 tonnes	No.	24,724.01	18,955.07	9,271.50	7,108.15
87042200	-- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	30,905.01	23,693.84	11,743.90	9,003.66

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87042300	--g.v.w	No.	51,898.20	-	19,461.83	-
	exceeding 20 tonnes					
	- Other, with spark ignition internal combustion piston engine:					
	Single cab:					
87043100	--Other (of g.v.w	No.	28,577.16	37,150.30	18,048.73	23,463.35
	exceeding 1 tonne but not exceeding 1.5 tonnes)					
87043100	-- Other (of g.v.w	No.	26,311.48	11,401.64	15,348.36	6,650.96
	exceeding 1.5 tonnes but not exceeding 3 tonnes)					
87043100	-- Other of g.v.w	No.	30,696.72	13,301.91	17,540.98	7,601.09
	exceeding 3 tonnes not exceeding 5 tonnes					
	Double cab:					
87043100	--Other (of g.v.w	No.	30,696.72	13,301.91	24,118.85	10,451.50
	not exceeding 3 tonnes)					
87043100	--Other (of	No.	33,766.39	14,632.10	26,530.74	11,496.65
	g.v.w exceeding 3 tonnes but not exceeding 5 tonnes) Panel vans:					
87043100	--Other (of g.v.w.	No.	13,353.08	5,786.33	7,630.33	3,306.48
	not exceeding 1 tonne					
87043100	--Other (of g.v.w	No.	15,348.36	6,650.96	8,770.49	3,800.55
	exceeding 1 tonne but not exceeding 1.5 tonnes)					
87043100	--Other (of g.v.w	No.	17,540.98	7,601.09	15,348.36	6,650.96
	exceeding 1.5 tonnes but not exceeding 3tonnes)					

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87043100	—Other (of g.v.w No. exceeding 3 tonnes but not exceeding 5 tonnes)	No.	21,926.23	9,501.37	17,540.98	7,601.09
Trucks:						
87043100	---Other (g.v.w up to 2 tonnes)	No.	13,907.25	10,662.23	6,412.79	4,916.47
87043100	-- Other (g.v.w exceeding 2 tonnes but not exceeding 5 tonnes)	No.	15,452.50	11,846.92	7,726.25	5,923.46
87043200	-- Other (g.v.w exceeding tonnes 5 but not exceeding 10 tonnes)	No.	24,724.01	18,955.07	9,271.50	7,108.15
87043200	-- Other (g.v.w exceeding 10 tonnes but not exceeding 20 tonnes)	No.	30,905.01	23,693.84	11,743.90	9,003.66
87043200	-- Other (g.v.w exceeding 20 tonnes)	No.	51,898.20	-	19,461.83	-

PART II

USED MOTOR CYCLES

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical unit of Qty</i>	<i>Used Motor Cycle below Five Years Old</i>		<i>Used Motor Cycle that is Five Years Old or Older</i>	
			<i>Customs Duty Rate (ZMW)</i>	<i>Excise Duty Rate (ZMW)</i>	<i>Customs Duty Rate (ZMW)</i>	<i>Excise Duty Rate (ZMW)</i>
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars					
87111000	-With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc.	No	500	-	375.00	-

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87112000 - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc	No.	625	-	500.00	-
87113000 - With reciprocating internal combustion piston engine or a cylinder capacity exceeding 250cc but not exceeding 500cc	No.	750	-	625.00	-
87114000 - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc	No.	875	-	750.00	-
87115000 With reciprocating internal combustion piston engine of a cylinder capacity No. exceeding 800cc	No.	2,000	-	1,500.00	-
87119000 - Other		1,000	-	875.00	-

APPENDIX IV

(Section 15)

PART I

(A) SURTAX TARIFF ON MOTOR VEHICLES EMISSIONS

<i>Description of Goods</i>	<i>HS Tariff item under which classified</i>	<i>Statistical Unit of Quantity</i>	<i>Surtax Rate</i>
Carbon emissions from vehicles of headings:		<i>Engine Capacity</i>	<i>Unit Tax ZMW</i>
		Motor Cycles	140 or USD Equivalent
(a) EX.87.01 Tractor		0-1500cc	140 or USD Equivalent
(Mechanical horses and		1501-2000cc	280 or USD Equivalent
similar tractive units)	EX.87.01	No. 2001-3000cc	400 or USD Equivalent
		3001cc and above	550 or USD Equivalent

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- (b) 8702, 8703 and 8704
 excluding emissions from
 vehicles propelled by non-
 pollutant energy sources,
 ambulances and prison vans.
 8702, 8703 and 8704 No.

PART II

<i>HS Code</i>	<i>Goods Description</i>
5509.31.00	Containing 85% or more by weight of acrylic or modacrylic staple fibre: Single yarn
5509.32.00	Containing 85% or more by weight of acrylic or modacrylic staple fibre: Multiple (folded) or cabled yarn
6904.90.10	Tiles
8504.21.00	Liquid dielectric transformers: Having a power handling capacity not exceeding 650kVA
8504.22.00	Liquid dielectric transformers: Having a power handling capacity exceeding 650kVA but not exceeding 10,000kVA
8504.23.00	Liquid dielectric transformers: Having a power handling capacity exceeding 10,000kVA
8504.31.00	Other transformers: Having a power handling capacity not exceeding 1kVA
8504.32.00	Other transformers: Having a power handling capacity exceeding 1kVA but not exceeding 16kVA
8504.33.00	Other transformers: Having a power handling capacity exceeding 16kVA but not exceeding 500kVA
8504.34.00	Other transformers: Having a power handling capacity exceeding 500kVA
8544.49.00	Other electric conductors, for voltage not exceeding 1000V
8544.60.00	Other electric conductors, for voltage exceeding 1000V

PART III

<i>HS Code</i>	<i>Goods Description</i>
2519.90.00	Other
3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.
72.08	Flat-rolled products of iron or non-alloy steel, of width of 600 mm or more, hot-rolled, not clad plated or coated.
7208.10.00	In coils not further worked than hot-rolled, with patterns in relief Other, in coils, not further worked than hot-rolled, pickled:
7208.25.00	Of a thickness of 4.75 mm or more
7208.26.00	Of a thickness of 3 mm or more but less than 4.75 mm
7208.27.00	Of a thickness of less than 3 mm Other, in coils, not further worked than hot-rolled:
7208.36.00	Of a thickness exceeding 10 mm
7208.37.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm

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- 7208.38.00 Of a thickness of 3 mm or more but less than 4.75 mm
- 7208.39.00 Of a thickness of less than 3 mm
- 7208.40.00 Not in coils, not further worked than hot-rolled, with patterns in relief
Other, not in coils, not further worked than not-rolled:
- 7208.51.00 Of a thickness exceeding 10 mm
- 7208.52.00 Of a thickness of 4.75 mm or more but not exceeding 10 mm
- 7208.53.00 Of a thickness of 3 mm or more but less than 4.75 mm
- 7208.54.00 Of a thickness of less than 3 mm
- 7208.90.00 Other
- 72.08 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.**
- In coils, not further worked than cold-rolled (cold-reduced):
- 7209.15.00 Of a thickness of 3 mm or more
- 7209.16.00 Of a thickness exceeding 1 mm but less than 3 mm
- 7209.17.00 Of a thickness of 0.5 mm or more but not exceeding 1 mm
- 7209.18.00 Of a thickness of less than 0.5 mm
Not in coils, not further worked than cold-rolled (cold-reduced):
- 7209.25.00 Of a thickness of 3 mm or more
- 7209.26.00 Of a thickness exceeding 1 mm but less than 3 mm
- 7209.27.00 Of a thickness of 0.5 mm or more but not exceeding 1 mm
- 7209.28.00 Of a thickness of less than 0.5 mm
- 7209.90.00 Other
- 7213.10.00 Bars and rods, hot-rolled, in irregularly wound coils, of iron or Non-alloy steel:
Containing indentations, ribs, grooves or other deformations produced during the rolling process.
- 7216.10.00 Angles, shapes and sections of iron or non-alloy steel: U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm
- 7216.31.00 U sections, of a height of 80mm or more
- 7216.32.00 I sections of a height of 80mm or more
- 7216.33.00 H sections of a height of 80mm or more
- 7318.13.00 Screw hooks and screw rings of iron or steel
- 7318.14.00 Self-tapping screws of iron or steel
- 7318.15.00 Other screws and bolts of iron or steel, whether or not with their nuts or washers
- 7318.16.00 Nuts of iron or steel
- 7318.19.00 Other threaded articles of iron or steel
- 7318.21.00 Non-threaded spring washers and other lock washers of iron or steel
- 7318.22.00 Other non-threaded washers of iron or steel
- 7409.21.00 Copper plates, sheets and strip, of a thickness exceeding 0.15mm: Of copper-zinc base alloys (brass): In coils

APPENDIX V

(Regulation 17)

<i>HS Code</i>	<i>Description of Goods</i>	<i>Export Duty</i>
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10%
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter	10%
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or note 1(c) to this chapter	10%
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport	15%
71.02	Diamonds, whether or not worked, but not mounted or set	15%
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport	15%
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport	15%
7105	Dust and powder of natural or synthetic precious or semi-precious stones	15%
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	15%
7106.10.00	- Powder	
	- Other	
7106.91.00	-- Unwrought	15%
7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	
	- Non monetary	
7108.11.00	-- Powder	15%
7108.12.00	-- Other unwrought forms	15%

7110	Platinum, unwrought or in semi-manufactured forms, or in powder form.	15%
	- Platinum	15%
7110.11.00	-- Unwrought or in powder form	15%
	- Palladium	
7110.21.00	-- Unwrought or in powder form	
	- Rhodium	
7110.31.00	-- Unwrought or in powder form	
	- Iridium, Osmium and Ruthenium	
7110.41.00	-- Unwrought or in powder form	15%
7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal	15%
