

GOVERNMENT OF ZAMBIA

**ACT**

**No. 14 of 2017**

Date of Assent: 19th December, 2017

**An Act to amend the Customs and Excise Act.**

[22nd December, 2017]

ENACTED by the Parliament of Zambia.

Enactment

**1.** (1) This Act may be cited as the Customs and Excise (Amendment) Act, 2017, 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

(2) This Act shall come into operation on 1st January, 2018.

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

Amendment of section 2

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

**3.** Section 3 of the principal Act is amended by the deletion of subsection (4).

Amendment of section 3

**4.** The principal Act is amended by the deletion of section 72 and the substitution therefor of the following:

Amendment of section 72

72. Subject to section 79, there shall be charged, levied, collected, and paid in respect of goods imported into Zambia, customs duties at the rates specified in the customs tariff set out in the First Schedule, in this Act referred to as the customs tariff, except that the rates for used motor vehicles shall be as specified in the Third Schedule.

Amendment  
of section  
76A

**5.** The principal Act is amended by the deletion of section 76A and the substitution therefor of the following:

76A. There shall, in addition to such other duties imposed by this Act or any other law, be charged, levied collected and paid excise duties at the rates specified in the excise tariff, in respect of any imported goods that are of a kind or class subject to excise duties in terms of section 76, except that the rates for used motor-vehicles shall be as specified in the Third Schedule.

Amendment  
of section 85

**6.** Section 85 of the principal Act is amended by the—  
(a) deletion of subsection (3) and the substitution therefor of the following:

(3) Despite subsection (1), the customs value for a used motor vehicle shall be determined based on the valuation method specified in Clause 8 of the Fifth Schedule.; and

(b) insertion of the following new subsection immediately after subsection 4:

(5) The Commissioner-General may apply valuation reference materials to test declared customs values.

Amendment  
of section  
188

**7.** Section 188 of the principal Act is amended by the —

(a) deletion of subsection (5) and the substitution therefor of the following:

(5) A person commits an offence if that person—

(a) avails incomplete records or fails to avail the records for inspection as required under this section; or

(b) fails to provide information requested by an authorised officer within the time stipulated by that officer.; and

(b) insertion of the following new subsections immediately after subsection (5):

(5A) A person convicted of an offence under subsection (5) is liable, to a penalty of twenty thousand penalty units or to imprisonment for a period not exceeding three months or to both.

(5B) Without prejudice to subsection (5A), a person who fails to avail the requested records under this section is liable to pay a fee of two thousand fee units for each day that the records are not provided.

- 8.** The First Schedule to the principal Act is amended as set out in Appendix I. Amendment of First Schedule
- 9.** The Second Schedule to the principal Act is amended by the — Amendment of Second Schedule
- (a) deletion of headings 3 and 4 and the substitution thereof of the headings set out in Appendix II;
  - (b) insertion of heading 5 set out in Appendix II immediately after heading 4; and
  - (c) renumbering of headings 5 to 9 as headings 6 to 10 respectively.
- 10.** The principal Act is amended by the insertion of the Third Schedule set out in Appendix III. Insertion of new Third Schedule
- 11.** Part III of the Fourth Schedule to the principal Act is amended by the — Amendment of Fourth Schedule
- (a) deletion of the headings set out in Part I of Appendix IV; and
  - (b) insertion in the appropriate places of the headings set out in Part II of Appendix IV.

APPENDIX I  
(Section 8)

FIRST SCHEDULE  
(Section 72)

1. Chapter 23 is amended by the subdivision of subheading 2301.10.00 as follows:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	-Flours, meals and pellets, of meat or meat offal; greaves		
2301.10.10	---blood meal	Kg	Free
2301.10.90	--- other	Kg	Free

2. Chapter 24 is amended —

(a) by the deletion of the figure 15% opposite the subheadings under heading 24.01 and substitution therefor of the words 25% or K15 per kg whichever is greater; and  
(b) by the subdivision of the subheading 2403.19.00 into the following subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	-- Other		
2403.19.10	--- Cutrag	Kg	25%
2403.19.90	--- Other	Kg	25%

3. Chapter 39 is amended by the subdivision of subheading 3923.50.00 and 3923.90.00 into the following subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	-Stoppers, lids, caps and other closures:		
3923.50.10	--- Bottle closures	Kg	15%
3923.50.90	--- Other	Kg	15%
	- Other		
3923.90.10	--- Sleeves for Packing Flowers	Kg	25%
3923.90.90	--- Other	Kg	25%

4. Chapter 69 is amended in customs duty rate column opposite subheading 6902.10.00, 6902.20.00 and 6902.90.00, by the deletion of the figure 15% and the substitution therefor of the figure 0%.

5. Chapter 74 is amended by the subdivision of subheading 7403.11.00 into the following subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	- Refined copper:		
	- - Cathodes and sections of cathodes		
7403.11.10	- - - Electro-refined cathodes (High Purity)	tonne	15%
7403.11.20	- - - Electro-refined cathodes (Low Purity)	tonne	15%
7403.11.30	- - - Electro-won cathodes (High Purity)	tonne	15%
7403.11.40	- - - Electro-won (Low Purity)	tonne	15%
	- - - Other		
7403.11.91	- - - - copper bearing products of electro-refining process	tonne	15%
7403.11.92	- - - - copper bearing products of electro-winning process	tonne	15%

6. Chapter 84 is amended in the customs duty rate column opposite subheading 8470. 50.00 by the removal of the figure 15% and the substitution therefor of the word “free”.

7. Chapter 85 is amended in the customs duty rate column opposite subheading —
- (a) 8516.10.00 and 8516.60.00, by the deletion of the figure 25% and the substitution therefor of the figure 40%; and
  - (b) 8523.52.00 by the deletion of the figure 25% and the substitution therefor of the figure 0%.

APPENDIX II (Section 9)				
Heading	Description of Goods	Harmonised Commodity	Statistical Unit of Quantity	Duty Rate
3	(1) Undenatured ethyl alcohol of an alcoholic 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 an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	24.01	Kg	145% or K240 per kg whichever is greater
4	(1) Unmanufactured tobacco; tobacco refuse	2208	Litre	60%
	(2) Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	24.02	Mille	145% or K240 per whichever is greater
	(a) Water pipe tobacco specified in subheading Note 1 to this Chapter	2403.11.00	Kg	145% or K240 per kg whichever is greater
	(b) Cutrag	2403.19.10	Kg	145% or K240 per kg whichever is greater
	(c) Other	2403.19.90	Kg	145% or K240 per kg whichever is greater
	(d) "Homogenised" or "reconstituted" tobacco	2403.91.00	Kg	145% or K240 per kg whichever is greater
	(e) Other	2403.99.00	Kg	145% or K240 per kg whichever is greater
5	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

APPENDIX III  
(Section 10)

THIRD SCHEDULE

PART I: MOTOR VEHICLES OF 2 YEARS TO 5 YEARS

HS Code	Description of Goods	Statistical Unit	Customs Duty (ZMW)	Excise Duty (ZMW)
<b>8702</b>	<b>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)</b>			
87021010	---Of a sitting capacity of ten but not exceeding 14 persons including the driver	No.	17,778.46	22,223.08
87021090	---Other (of a sitting capacity above 14 but not exceeding 32)	No.	38,923.65	-
87021090	--- Other (of a sitting capacity of 33 but not exceeding 44)	No.	86,497.01	-
87021090	---Other (of a sitting capacity exceeding 44)	No.	108,121.26	
	<b>- Other Motor vehicles for the transport of ten or more persons, including the driver</b>			
87029010	--- Of a sitting capacity of ten but not exceeding 14 persons including the driver	No.	17,778.46	22,223.08
87029090	---Other (of a sitting capacity above 14 but not exceeding 32)	No.	38,923.65	-
87029090	---Other (of a sitting capacity of 33 but not exceeding 44)	No.	86,497.01	-
87029090	---Other (of a sitting capacity exceeding 44)	No.	108,121.26	
<b>8703</b>	<b>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.</b>			
	<b>- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:</b>			
	Sedans:			
87032190	--- Other (of a cylinder capacity not exceeding 1000cc)	No.	12,489.50	10,824.23
87032290	--- Other (of a cylinder capacity exceeding 1000cc but not exceeding 1500cc)	No.	16,057.93	13,916.87

**650 No. 14 of 2017]** *Customs and Excise (Amendment)*

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty (ZMW)</i>	<i>Excise Duty (ZMW)</i>
87032390	--- Other (of a cylinder capacity exceeding 1500cc but not exceeding 2500cc)	No.	16,544.67	21,508.07
87032390	---Other (of a cylinder capacity exceeding 2500 but not exceeding 3000cc)	No.	18,048.73	23,463.35
87032490	--- Other (of a cylinder capacity exceeding 3000cc) Hatchback:	No.	22,560.91	29,329.19
87032190	--- Other (of a cylinder capacity not exceeding 1000cc)	No.	10,705.29	9,277.92
87032290	--- Other (of a cylinder capacity exceeding 1000cc but not exceeding 1500cc)	No.	14,273.72	12,370.55
87032390	--- Other (of a cylinder capacity exceeding 1500cc but not exceeding 2500cc)	No.	15,040.61	19,552.79
87032390	--- Other (of a cylinder capacity exceeding 2500 but not exceeding 3000cc)	No.	16,544.67	21,508.07
87032490	--- Other (of a cylinder capacity exceeding 3000cc)	No.	19,552.79	25,418.63
	Station Wagons:			
87032390	--- Other(of cylinder capacity not exceeding 2500cc)	No.	16,544.67	21,508.07
87032390	---Other(of cylinder capacity exceeding 2500cc but not exceeding 3000cc)	No.	18,048.73	23,463.35
87032490	---Other(of cylinder capacity exceeding 3000cc)	No.	22,560.91	29,329.19
	SUVs:			
87032390	---Other(of cylinder capacity not exceeding 2500cc)	No.	21,056.85	27,373.91
87032390	---Other(of cylinder capacity above 2500cc but not exceeding 3000cc)	No.	24,064.97	31,284.46
87032490	--- Other(of cylinder capacity exceeding 3000cc)	No	28,577.16	37,150.30
	<b>- Other vehicles, with only compression- ignition internal combustion piston engine (diesel or semi-diesel);</b>			



*Customs and Excise (Amendment)***[No. 14 of 2017 651]**

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty (ZMW)</i>	<i>Excise Duty (ZMW)</i>
	Sedans:			
87033190	--- Other (of cylinder capacity not exceeding 1000cc)	No.	12,489.50	10,824.23
87033190	--- Other (of cylinder capacity of above 1000cc but not exceeding 1500cc)	No.	16,057.93	13,916.87
87033290	---Other( of cylinder capacity above 1500 but not exceeding 2500cc)	No.	16,544.67	21,508.07
87033390	---Other(of cylinder capacity above 2500cc but not exceeding 3000cc)	No.	18,048.73	23,463.35
87033390	--- Of cylinder capacity exceeding 3000cc.	No.	22,560.91	29,329.19
	Hatchback:			
87033190	--- Other(of cylinder capacity not exceeding 1000cc)	No.	10,705.29	9,277.92
87033190	--- Other (of cylinder capacity of above 1000cc but not exceeding 1500cc)	No.	14,273.72	12,370.55
87033290	--- Other( of cylinder capacity above 1500 but not exceeding 2500cc)	No.	15,040.61	19,552.79
87033390	--- Other(of cylinder capacity above 2500cc but not exceeding 3000cc)	No.	16,544.67	21,508.07
87033390	--- Other(of cylinder capacity above 2500cc but not exceeding 3000cc)	No.	21,056.85	27,373.91
	Station Wagons:			
87033290	--- other(of cylinder capacity not exceeding 2500cc)	No.	16,544.67	21,508.07
87033390	--- Other(of cylinder capacity exceeding 2500cc but not exceeding 3000cc)	No.	18,048.73	23,463.35
87033390	---Other(of cylinder capacity exceeding 3000cc)	No.	22,560.91	29,329.19
	SUVs:			
87033290	--- other(of cylinder capacity not exceeding 2500cc)	No.	21,056.85	27,373.91

**652 No. 14 of 2017]** *Customs and Excise (Amendment)*

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty (ZMW)</i>	<i>Excise Duty (ZMW)</i>
87033390	---Other(of cylinder city exceeding 2500cc but not exceeding 3000cc)	No.	24,064.97	31,284.46
87033390	--- Other(of cylinder capacity exceeding 3000cc)	No.	28,577.16	37.150.30
<b>8704</b>	<b>Motor vehicles for the transport of goods.</b>			
	<b>- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</b>			
	Single cab:			
87042100	--Of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	21,926.23	9,501.37
87042100	--Of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	26,311.48	11,401.64
87042100	--Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	30,696.72	13,301.91
87042100	- Double cab of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	30,273.95	-
	Panel vans:			
87042100	--Of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	15,348.36	6,650.96
87042100	--Of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	17,540.98	7,601.09
87042100	--Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	21,926.23	9,501.37
	Trucks:			
87042100	--g.v.w up to 2 tonnes	No.	21,926.23	9,501.37
87042100	--g.v.w above 2 tonnes but not exceeding 5 tonnes	No.	28,504.10	12,351.78
87042200	--g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	24,724.01	18,955.07
87042200	-- g.v.w above 10 tonnes but not exceeding 20 tonnes	No.	30,905.01	23,693.84
87042300	--exceeding 20 tonnes	No.	51,898.20	-
	<b>- Other, with spark ignition internal combustion piston engine:</b>			

*Customs and Excise (Amendment)***[No. 14 of 2017 653]**

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty (ZMW)</i>	<i>Excise Duty (ZMW)</i>
	Single cab:			
87043100	--Other (of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes)	No.	21,926.23	9,501.37
87043100	--Other (of g.v.w above 1.5 tonnes but not exceeding 3 tonnes)	No.	26,311.48	11,401.64
87043100	--Other of g.v.w exceeding 3 tonnes not exceeding 5 tonnes	No.	30,696.72	13,301.91
87043100	--Other (Double cab of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes)	No.	30,696.72	13,301.91
	Panel vans:			
87043100	--Other (of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes)	No.	15,348.36	6,650.96
87043100	--Other (of g.v.w above 1.5 tonnes but not exceeding 3 tonnes)	No.	17,540.98	7,601.09
87043100	--Other (of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes)	No.	21,926.23	9,501.37
	Trucks:			
87043100	--Other (g.v.w up to 2 tonnes)	No.	21,926.23	9,501.37
87043100	-- Other (g.v.w above 2 tonnes but not exceeding 5 tonnes)	No.	28,504.10	12,351.78
87043200	-- Other (g.v.w above 5 tonnes but not exceeding 10 tonnes)	No.	24,724.01	18,955.07
87043200	-- Other (Trucks g.v.w exceeding 10 tonnes but not exceeding 20 tonnes)	No.	30,905.01	23,693.84
87043200	-- Other (Trucks exceeding 20 tonnes)	No.	37,086.01	28,432.61

**654 No. 14 of 2017]** *Customs and Excise (Amendment)*

PART II: MOTOR VEHICLES 5 YEARS AND OLDER

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty (ZMW)</i>	<i>Excise Duty (ZMW)</i>
<b>8702 Motor vehicles for the transport of ten or more persons, including the driver</b>				
<b>- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)</b>				
87021010	--- Of a sitting capacity of ten but not exceeding 14 persons including the driver	No.	8,889.23	11,111.54
87021090	--- Other (of a sitting capacity above 14 but not exceeding 32)	No.	13,839.52	-
87021090	--- Other (of a sitting capacity of 33 but not exceeding 44)	No.	19,461.83	-
87021090	--- Other (of a sitting capacity exceeding 44)	No.	43,248.50	-
<b>- Other Motor vehicles for the transport of ten or more persons, including the driver</b>				
87029010	--- Of a sitting capacity of ten but not exceeding 14 persons including the driver	No.	8,889.23	11,111.54
87029090	--- Other (of a sitting capacity above 14 but not exceeding 32)	No.	13,839.52	-
87029090	--- Other (of a sitting capacity of 33 but not exceeding 44)	No.	19,461.83	-
87029090	--- Other (of a sitting capacity exceeding 44)	No.	43,248.50	-
<b>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.</b>				
<b>- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:</b>				
Sedans:				
87032190	--- Other (of a cylinder capacity not exceeding 1000cc)	No.	7,136.86	6,185.28

*Customs and Excise (Amendment)***[No. 14 of 2017 655]**

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty (ZMW)</i>	<i>Excise Duty (ZMW)</i>
87032290	--- Other (of a cylinder capacity exceeding 1000cc but not exceeding 1500cc)	No.	8,564.23	7,422.33
87032390	--- Other (of a cylinder capacity exceeding 1500cc but not exceeding 2500cc)	No.	8,422.74	10,949.56
87032390	--- Other (of a cylinder capacity exceeding 2500 but not exceeding 3000cc)	No.	10,528.43	13,686.95
87032490	--- Other (of a cylinder capacity exceeding 3000cc) Hatchback:	No.	12,032.49	15,642.23
87032190	--- Other (of a cylinder capacity not exceeding 1000cc)	No.	7,136.86	6,185.28
87032290	--- Other (of a cylinder capacity exceeding 1000cc but not exceeding 1500cc)	No.	8,564.23	7,422.33
87032390	--- Other (of a cylinder capacity exceeding 1500cc but not exceeding 2500cc)	No.	8,422.74	10,949.56
87032390	--- Other (of a cylinder capacity exceeding 2500 but not exceeding 3000cc)	No.	10,528.43	13,686.95
87032490	--- Other (of a cylinder capacity exceeding 3000cc)	No.	12,032.49	15,642.23
	Station Wagons:			
87032390	--- Other (of cylinder capacity not exceeding 2500cc)	No.	9,024.36	11,731.67
87032390	--- Other (of cylinder capacity exceeding 2500cc but not exceeding 3000cc)	No.	13,536.55	17,597.51
87032490	--- Other (of cylinder capacity exceeding 3000cc)	No.	18,048.73	23,463.35
	SUVs:			
87032390	--- Other (of cylinder capacity not exceeding 2500cc)	No.	9,024.36	11,731.67

**656 No. 14 of 2017]** *Customs and Excise (Amendment)*

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty (ZMW)</i>	<i>Excise Duty (ZMW)</i>
87032390	--- Other (of cylinder capacity above 2500cc but not exceeding 3000cc)	No.	13,536.55	17,597.51
87032490	---Other (of cylinder capacity exceeding 3000cc)	No.	18,048.73	23,463.35
<b>- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel);</b>				
Sedans:				
87033190	--- Other(of cylinder capacity not exceeding 1000cc)	No.	7,136.86	6,185.28
87033190	--- Other (of cylinder capacity of above 1000cc but not exceeding 1500cc)	No.	8,564.23	7,422.33
87033290	--- Other( of cylinder capacity above 1500 but not exceeding 2500cc)	No.	8,422.74	10,949.56
87033390	--- Other(of cylinder capacity above 2500cc but not exceeding 3000cc)	No.	10,528.43	13,686.95
87033390	--- Of cylinder capacity exceeding 3000cc.	No.	12,032.49	15,642.23
Hatchback:				
87033190	--- Other (of cylinder capacity not exceeding 1000cc)	No.	7,136.86	6,185.28
87033190	--- Other (of cylinder capacity of above 1000cc but not exceeding 1500cc)	No.	8,564.23	7,422.33
87033290	--- Other (of cylinder capacity above 1500 but not exceeding 2500cc)	No.	8,422.74	10,949.56
87033390	--- Other (of cylinder capacity above 2500cc but not exceeding 3000cc)	No.	10,528.43	13,686.95
87033390	--- Other (of cylinder capacity above 2500cc but not exceeding 3000cc)	No.	12,032.49	15,642.23
Station Wagons:				
87033290	--- Other (of cylinder capacity not exceeding 2500cc)	No.	9,024.36	11,731.67
87033390	--- Other (of cylinder capacity exceeding 2500cc but not exceeding 3000cc)	No.	13,536.55	17,597.51

*Customs and Excise (Amendment)*

[No. 14 of 2017 657]

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty (ZMW)</i>	<i>Excise Duty (ZMW)</i>
87033390	--- Other (of cylinder capacity exceeding 3000cc)	No.	18,048.73	23,463.35
	SUVs:			
87033290	--- Other(of cylinder capacity not exceeding 2500cc	No.	9,024.36	11,731.67
87033390	--- Other(of cylinder capacity exceeding 2500cc but not exceeding 3000cc)	No.	13,536.55	17,597.51
87033390	--- Other(of cylinder capacity exceeding 3000cc)	No.	18,048.73	23,463.35
<b>8704</b>	<b>Motor vehicles for the transport of goods.</b>			
	<b>- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</b>			
	Single cab:			
87042100	-- Of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	8,770.49	3,800.55
87042100	-- Of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	15,348.36	6,650.96
87042100	-- Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	17,540.98	7,601.09
87042100	- Double cab of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	24,118.85	10,451.50
	Panel vans:			
87042100	-- Of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	8,770.49	3,800.55
87042100	-- Of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	15,348.36	6,650.96
87042100	-- Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	17,540.98	7,601.09
	Trucks:			
87042100	-- g.v.w up to 2 tonnes	No.	10,963.11	4,750.68
87042100	-- g.v.w above 2 tonnes but not exceeding 5 tonnes	No.	13,155.74	5,700.82

**658 No. 14 of 2017]** *Customs and Excise (Amendment)*

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty (ZMW)</i>	<i>Excise Duty (ZMW)</i>
87042200	-- g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	10,816.75	8,292.84
87042200	-- g.v.w above 10 tonnes but not exceeding 20 tonnes	No.	11,743.90	9,003.66
87042300	-- exceeding 20 tonnes - Other, with spark ignition internal combustion piston engine: Single cab:	No.	19,461.83	-
87043100	-- Other (of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes)	No.	8,770.49	3,800.55
87043100	-- Other (of g.v.w above 1.5 tonnes but not exceeding 3 tonnes)	No.	15,348.36	6,650.96
87043100	-- Other of g.v.w exceeding 3 tonnes not exceeding 5 tonnes	No.	17,540.98	7,601.09
87043100	-- Other (Double cab of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes)	No.	24,118.85	10,451.50
	Panel vans:			
87043100	-- Other (of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes)	No.	8,770.49	3,800.55
87043100	-- Other (of g.v.w above 1.5 tonnes but not exceeding 3 tonnes )	No.	15,348.36	6,650.96
87043100	-- Other (of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes)	No.	17,540.98	7,601.09
	Trucks:			
87043100	-- Other (g.v.w up to 2 tonnes)	No.	10,963.11	4,750.68
87043100	-- Other (g.v.w above 2 tonnes but not exceeding 5 tonnes)	No.	13,155.74	5,700.82
87043200	-- Other (g.v.w above 5 tonnes but not exceeding 10 tonnes)	No.	10,816.75	8,292.84
87043200	-- Other (Trucks g.v.w exceeding 10 tonnes but not exceeding 20 tonnes)	No.	11,743.90	9,003.66
87043200	-- Other (Trucks exceeding 20 tonnes)	No.	13,907.25	10,662.23



## APPENDIX IV

## (Section II)

## PART I

<i>HS Code</i>	<i>Goods Description</i>
04022120	Cream in powdered form of >1.5% fat, unsweetened
04022930	Cream in powdered form of >1.5% fat, sweetened
10082900	Millet, excl. seed
<b>12.07</b>	<b>Other oilseeds and oleaginous fruits, whether or not broken</b>
1207.20.00	Cotton seeds
1207.40.00	Sesamum seeds
<b>22.02</b>	<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-Alcoholic beverages, not including fruit or vegetable juices of heading</b>
<b>20.09</b>	
14011000	Bamboos
14012000	Rattans
<b>15071000</b>	<b>Crude soya bean oil whether or not degummed</b>
14019000	Vegetable materials for plaiting, (excl. bamboos and rattans)
15151100	Crude linseed oil
15151900	Linseed Oil (Excl. Crude) and fractions, refined or not, not chemically modified
15152100	Crude maize (corn) oil
15152900	Maize (corn) oil (excl. crude)& fractions, refined/not, not chemically modified
15153000	Castor oil and its fractions
15155000	Sesame oil and fractions
15159000	Other fixed vegetable fats and fractions, nes
15161000	Animal fats and oils and fractions, hydrogenated, etc
15162000	Vegetable fats and oils and their fractions, hydrogenated, etc
19030000	Tapioca and substitutes prepared from starch in flakes, grains, etc
19041000	Prepared foods obtained by the swelling or roasting of cereals
19042000	Prepared foods obtained from unroasted cereal flakes/mixtures unroasted/roasted
19043000	Prepared foods from bulgur wheat.
19049000	Prepared cereals in grain form (excl. maize)
20031000	Mushrooms of the genus agaricus, preserved otherwise than by vinegar or acetic acid
20039000	Other mushrooms, preserved otherwise than by vinegar or acetic acid
20056000	Asparagus, preserved other than by vinegar or acetic acid, not frozen
20059100	Other vegetables and mixtures of vegetables, bamboo shoots
20081900	Nuts and seeds including mixtures, preserved
20089900	Other fruit, etc, prepared or preserved, nes
22082000	Spirits obtained by distilling grape wine or grape marc

**660 No. 14 of 2017]** *Customs and Excise (Amendment)*

<i>HS Code</i>	<i>Goods Description</i>
22083000	Whiskies
22084000	Rum and other spirits obtained by distilling fermented sugarcane products
22085000	Gin and Geneva
22086000	Vodka
22087000	Liqueurs and cordials
22089000	Other spirituous beverages, nes
33071000	Pre-shave, shaving or after-shave preparations
33072000	Personal deodorants and antiperspirants
33073000	Perfumed bath salts and other bath preparations
33074100	Agarbatti and other odiferous preparations which operate by burning
33074900	Preparations for deodorizing rooms, nes
33079000	Other perfumery, cosmetic or toilet preparations, nes
3402.19.00	Other organic surface-active agents, whether or not put up for retail sale:
3402.20.00	Preparations put up for retail sale
3402.90.10	Wetting agents and spreaders, in liquid powder form specially prepared for use in conjunction with spray fluids for the prevention or treatment of disease in plants or trees
3402.90.90	Other
36041000	Fireworks
48030000	Toilet... similar paper, in rolls or sheets
48120000	Filter blocks, slabs and plates, of paper pulp
48131000	Cigarette paper in the form of booklets or tubes
48132000	Cigarette paper in rolls of a width =<5cm
48139000	Cigarette paper, nes
49100000	Calendars of any kind, printed, including calendar blocks
49111000	Trade advertising material, commercial catalogues and the like
49119100	Pictures, designs and photographs
49119910	Other printed matter, nes-scratch cards for pre-paid telecom time
49119990	Other printed matter, nes
<b>63.05</b>	<b>Sacks and bags, of a kind used for the packaging of goods</b>
6305.33.00	Other, of polyethylene strip or the like
<b>72.07</b>	<b>Semi-finished products of iron or non-alloy steel</b>
<b>72.08</b>	<b>Flat-rolled products of iron or non-alloy steel, of width of 600 mm or more, hot-rolled, not clad or coated.</b>
<b>72.09</b>	<b>Flat-rolled products of iron or non-alloy steel, of width of 600 mm or more, cold-rolled (cold-reduced), not clad plated or coated.</b>
<b>72.14</b>	<b>Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot- extruded, but including those twisted after rolling.</b>
	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling
7214.20.10	Twisted after rolling
7214.20.90	Other
94053000	Lighting sets for christmas trees
99020000	Goods imported by traveler for own use
99030000	Single consignment non-commercial goods

PART II

<i>HS Code</i>	<i>Goods Description</i>
04021010	Milk in powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:
04022110	Milk in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:
04029110	other milk not containing added sugar or other sweetening mater specially prepared for infants
11081200	Maize (corn) starch
15071000	Crude soya-bean oil whether or not degummed
17023000	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose
17024000	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar
23011010	Blood meal
23012010	Fish meal
26050010	Cobalt ore
26050020	Cobalt concentrate
30043900	Containing penicillin's or derivatives thereof, with a penicillanic acid structure, or streptomycins or derivatives: other
31010010	Chemically treated products of animal or vegetable fertilizers
31010020	Guano fertilisers
31010090	Other animal or vegetable fertilisers
31021000	Urea
31022100	Ammonium sulphate
31022900	Double salts and mixtures of ammonium sulphate and ammonium nitrate
31023000	Ammonium nitrate
31024000	Mixtures of ammonium nitrate with inorganic non-fertilizing substances
31025010	Sodium nitrate containing more than 16.3% by weight of nitrogen
31025090	Other sodium nitrates
31026000	Double salts and mixtures of calcium nitrate and ammonium nitrate
31028000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution
31029000	Mineral or chemical fertilizers, nitrogenous, nes
31031100	Containing by weight 35% or more of disphoporous pentaoxide (P2O5)
31031900	Other superphosphates
31039000	Mineral or chemical fertilizers, phosphatic, nes
31042000	Potassium chloride
31043010	Potassium sulphate containing more than 52%by weight of potassium oxide
31043090	Other potassium sulphates
31049010	Magnesium sulphate-potassium sulphate containing more than 30% of potassium oxide
31049090	Other mineral or chemical fertilizers, potassic, nes
31051000	Fertilizers... in packages of a gross weight =<10kg
31052000	Mineral or chemical fertilizers with nitrogen, phosphorus and potassium
31053000	Diammonium hydrogenorthophosphate (diammonium phosphate)
31054000	Ammonium dihydrogenorthophosphate (monoammonium phosphate)
31055100	Mineral or chemical fertilizers containing nitrates and phosphates

**662 No. 14 of 2017]** *Customs and Excise (Amendment)*

---

<i>HS Code</i>	<i>Goods Description</i>
31055900	Mineral or chemical fertilizers with nitrogen and phosphorus, nes
31056000	Mineral or chemical fertilizers with phosphorus and potassium, nes
31059000	Other fertilizers, nes
3402.11.00	Anionic
3402.12.00	Cationic
3402.13.00	Non-ionic
34042020	Artificial waxes and prepared waxes of poly (oxyethylene) (polyethylene glycol): not in bulk
34049010	Other artificial waxes and prepared: in bulk
34049020	Other artificial waxes and prepared: not in bulk
39235010	Bottle closures
39239010	Sleeves for packing flowers
<b>48.19</b>	<b>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; boxfiles, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.</b>
48192000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard
64062000	Outer soles and heels, of rubber or plastic
64069900	Other parts of footwear
73199000	Needles, bodkins, crochet hooks, embroidery stiletos and similar articles for use in the hand of iron or steel

---