

GOVERNMENT OF ZAMBIA

ACT

No. 16 of 2013

Date of Assent: 20th December, 2013

An Act to amend the Customs and Excise Act

[20th December, 2013

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 2013, 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 effect on 1st January, 2014.

2. Section *twenty* of the principal Act is amended by the deletion of subsection (1) and the substitution therefor of the following:

Amendment of section 20

(1) The driver or a person in charge of a train shall, upon its arrival in Zambia, cause the train to proceed and stop within a customs area and shall deliver to the Customs Services Division an inward report in the prescribed form with other documents required by the terms and conditions of the customs carriers licence issued to the owner or operator of the train, and where an inward report can be delivered electronically before the arrival of the train in Zambia, the driver or person in charge of a train shall deliver the inward report electronically.

3. Section *twenty-one* of the principal Act is amended by—

Amendment of section 21

(a) the insertion, immediately after subsection (1), of the following new subsection:

(2) A person in charge of a vehicle may file the report referred to in subsection (1) electronically before the arrival of the vehicle in Zambia.; and

(b) the re-numbering of subsections (2) and (3) as subsections (3) and (4), respectively.

4. Section *twenty-two* of the principal Act is amended by the deletion of paragraph (a) of subsection (2) and the substitution therefor of the following:

Amendment of section 22

- (a) within one hour after landing the aircraft, deliver to the Customs Services Division an inward report in the prescribed form with any documents required by or under this Act, and where an inward report may be filed electronically before the arrival of the aircraft in Zambia, the pilot or person in charge of the aircraft shall file the inward report electronically.
- Amendment of section 23 **5.** Section *twenty-three* of the principal Act is amended by the deletion of paragraph (a) of subsection (2) and the substitution therefor of the following:
- (a) within twenty-four hours of such arrival, deliver to the Customs Services Division an inward report in the prescribed form with any documents required by or under this Act, and where the inward report may be filed electronically before the arrival of the ship in Zambia, the master of a ship shall file the inward report electronically.
- Amendment of section 32 **6.** Section *thirty-two* of the principal Act is amended in subsection (4) by the deletion of the words “ thirty days ” and the substitution therefor of the words “ fifteen days.”
- Amendment of section 32B **7.** Section *thirty-two B* of the principal Act is amended in subsection (1) by the deletion—
- (a) in paragraph (a), of the words “ to describe, in writing ” and the substitution therefor of the words “ to make a declaration, in the prescribed manner and form ”; and
- (b) in paragraph (b), of the words “ to describe the goods, in writing ” and the substitution therefor of the words “ to make a declaration, in the prescribed manner and form ”.
- Amendment of section 33 **8.** Section *thirty-three* of the principal Act is amended in subsection (1) by the deletion of the words “ thirty days ” and the substitution therefor of the words “ fifteen days. ”
- Amendment of section 62 **9.** Section *sixty-two* of the principal Act is amended in subsection (2) by the deletion of the words “ thirty days ” and the substitution therefor of the words “ fifteen days. ”
- Amendment of section 86 **10.** Section *eighty-six* of the principal Act is amended in subsection (1) by the insertion, immediately after the words “ *eighty-five* ” of the words “ *or eighty-eight.* ”
- Amendment of section 162 **11.** Section *one hundred sixty-two* of the principal Act is amended—

- (a) in subsection (9), by the deletion of the words “thirty days” and the substitution therefor of the words “fifteen days”; and
- (b) in the proviso to subsection (10), by the deletion of the words “forty-five days” and the substitution therefor of the words “thirty days”.

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| <p>12. Section <i>one hundred and seventy-three</i> of the principal Act is amended in subsection (3) by the insertion, immediately after the word “submitted”, of the words “conventionally or electronically”.</p> | <p>Amendment
of section
173</p> |
| <p>13. The First Schedule to the principal Act is amended as set out in Appendix I.</p> | <p>Amendment
of
First
Schedule</p> |
| <p>14. The principal Act is amended by the deletion of the Second Schedule and the substitution therefor of the Second Schedule set out in Appendix II.</p> | <p>Amendment
of Second
Schedule</p> |
| <p>15. The Eighth Schedule to the principal Act is amended in the duty rate column, opposite heading I, by the deletion of the figure “10” and the substitution therefor of the figure “15”.</p> | <p>Amendment
of Eighth
Schedule</p> |
| <p>16. The principal Act is amended by the deletion of the Ninth Schedule and the substitution therefor of the Ninth Schedule set out in Appendix III.</p> | <p>Amendment
of Ninth
Schedule</p> |

APPENDIX I

(Section 13)

AMENDMENTS TO CUSTOMS TARIFF

1. Chapter 27 is amended in the duty rate column, opposite subheading 2709.00.00, by the deletion of the figure "5%" and the substitution therefor of the word " free ".
2. Chapter 33 is amended in the description of goods column, opposite subheading 3304.99.10, by the deletion of the word " Vaseline ".
3. Chapter 39 is amended in the description of goods column—
 - (a) opposite subheading 3923.21.91, by the deletion of the word " bags " and the substitution therefor of the words " carrier bags for shopping "; and
 - (b) opposite subheading 3923.29.91, by the deletion of the word " bags " and the substitution therefor of the words "carrier bags for shopping".
4. Chapter 74 is amended in the duty rate column—
 - (a) opposite subheading 7403.19.10, by the deletion of the word " free " and the substitution therefor of the figure " 15% ";
 - (b) opposite subheading 7406.10.00, by the deletion of the word " free " and the substitution therefor of the figure "15%"; and
 - (c) opposite subheading 7406.20.00, by the deletion of the word " free " and the substitution therefor of the figure " 15% ".

APPENDIX II
(Section 14)

SECOND SCHEDULE
(Section 76)

EXCISE TARIFF

Heading No.	Description of Goods	Harmonised Commodity Description and Coding System Heading	Statistical Unit of Quantity	Duty Rate	Remarks
1.	Beer made from malt: (1) Opaque beer	2203.00.10	litre	K0.15/ltr	
	(2) Other, including ale, lager and stout	2203.00.90	litre	60%	
2.	(1) Wine of fresh grapes, including fortified wines, grape must other than that of 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 (for example, cider, perry, mead)	2206.00.00	litre	60%	
3.	(1) undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	Ex. 2208	litre	60%	
4.	(1) Cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes	24.02	Kg	145% or K90 per mille	
	(2) Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco extracts and essences	24.03	Kg	145% or K90 per mille	

5.	(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:			
	(a) petroleum spirit (motor spirit)	2710.12.10	Dekalitre	K1.97/ltr
	(b) white spirit	2710.12.40	Dekalitre	15%
	(c) other light oils	2710.12.90	Dekalitre	15%
	(d) automotive gas-oils (diesel)	2710.19.10	Dekalitre	K0.62/ltr
	(e) other fuel oils	2710.19.20	Tonne	K0.87/ltr
	(2) Petroleum gases and other gaseous hydro-carbons	27.11	Kg	K0.45/ltr
6.	Electrical energy	2716.00.00	100/KWH	3%
7.	(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	Litre	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%
8.	(1) Carrier bags for shopping	3923.21.91	Kg	10%
	(2) Carrier bags for shopping	3923.29.91	Kg	10%
9.	(1) Motor vehicles for the transport of ten but not more than fourteen persons including the driver	Ex 87.02	No.	25%
	(2) Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagon and racing cars	8703.10.00	No.	20%
		8703.21.90	No.	20%
		8703.22.90	No.	20%
		8703.23.90	No.	30%
		8703.24.90	No.	30%
		8703.31.90	No.	20%
		8703.32.90	No.	30%
		8703.33.90	No.	30%
		8703.90.90	No.	30%
	(3) Motor vehicles for transport of goods	8704.21.10	No.	10%
		8704.21.10	No.	10%
		8704.21.10	No.	10%
		8704.22.10	No.	10%
		8704.22.10	No.	10%
		8704.31.10	No.	10%
		8704.31.10	No.	10%
		8704.32.10	No.	10%
		8704.32.10	No.	10%
		8704.90.10	No.	10%
		8704.90.90	No.	10%

APPENDIX III
(Section 16)NINTH SCHEDULE
(Section 72A)

EXPORT TARIFF

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Export Duty Rate	Remarks
	26.01	Iron ores and concentrates, including roasted iron pyrites.			
		-Iron ores and concentrates, other than roasted iron pyrites:			
	2601.11.00	--Non-Agglomerated	tonne	10%	
	2601.12.00	--Agglomerated	tonne	10%	
	2601.20.00	--Roasted Iron pyrites	tonne	10%	
	26.02	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	tonne	10%	
	2602.00.00		tonne	10%	
1.	26.03	Copper ores and concentrates.	tonne	10%	
	2603.00.00		tonne	10%	
	26.04	Nickel ores and concentrates.	tonne	10%	
	2604.00.00		tonne	10%	
	26.05	Cobalt ores and concentrates.	tonne	10%	
	2605.00.00		tonne	10%	
	26.06	Aluminium ores and concentrates.	tonne	10%	
	2606.00.00		tonne	10%	
	26.07	Lead ores and concentrates.	tonne	10%	
	2607.00.00		tonne	10%	
	26.08	Zinc ores and concentrates.	tonne	10%	
	2608.00.00		tonne	10%	

26.09			
2609.00.00	Tin ores and concentrates.	tonne	10%
26.10			
2610.00.00	Chromium ores and concentrates.	tonne	10%
26.11			
2611.00.00	Tungsten ores and concentrates.	tonne	10%
26.12	Uranium or thorium ores and concentrates.		
2612.10.00	-Uranium ores and concentrates	tonne	10%
2612.20.00	-Thorium ores and concentrates.	tonne	10%
26.13	Molybdenum ores and concentrates.		
2613.10.00	- Roasted	tonne	10%
2613.90.00	- Other	tonne	10%
26.14			
2614.00.00	Titanium ores and concentrates.	tonne	10%
26.15	Niobium, tantalum, Vanadium or Zirconium ores and concentrates.		
2615.10.00	Zirconium ores and concentrates.		
2615.90.00	- Zirconium ores and concentrates.	tonne	10%
	- Other	tonne	10%
26.16	Precious metal ores and concentrates.		
2616.10.00	- Silver ores and concentrates.	tonne	10%
2616.90.00	- Other	tonne	10%
26.17	Other ores and concentrates.	tonne	10%
2617.10.00	-Antimony ores and concentrates.		
2617.90.00	- Other		
26.18	Granulated slag (slag sand) from the manufacture of iron or steel.		
2618.00.00		tonne	10%

26.19	Slag, dross		
2619.00.00	(other than granulated slag), scalings and other waste from the manufacture of iron or steel.	tonne	10%
26.20	Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.		
	- Containing mainly zinc:		
2620.11.00	-- Hard zinc spelter	tonne	10%
2620.19.00	-- Other	tonne	10%
	- Containing mainly lead		
2620.21.00	-- Leaded gasoline sludges and leaded anti-knock compound sludges.	tonne	10%
2620.29.00	-- Other	tonne	10%
2620.30.00	- Containing mainly copper	tonne	10%
2620.40.00	-Containing mainly aluminium	tonne	10%
2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds.	tonne	10%
	- Other:		
2620.91.00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures.	tonne	10%
2620.99.00	-- Other	tonne	10%
26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.		
2621.90.00	-- Other	tonne	10%
7201.10.00	-Non-alloy pig iron containing by weight 0.5% or less of phosphorus	Kg	10%

	7201.20.00	Non-alloy pigiron containing by weight more than 0.5% of phosphorus	Kg	10%
	72.04	Ferrous waste and scrap. Remelting scrape ingots of iron or steel.		
	7204.10.00	- Waste and scrap of cast iron.	Kg	**
2.		- Waste and scrap alloy steel:		
	7204.21.00	-- Of stainless steel	Kg	**
	7204.29.00	-- Other	Kg	**
	7204.30.00	- Waste and scrap of tinned iron or steel	Kg	**
		- Other waste and scrap		
	7204.41.00	-- Turnings, shavings, chips, milling waste, sawdust, fillings, trimmings and stampings, whether or not in bundles.	Kg	*
	7204.49.00	-- Other	Kg	*
	7204.50.00	- Remelting scrap ingots	Kg	*
	72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.		
	7205.10.00	- Granules	Kg	10%
		- Powders:		
	7205.21.00	-- Of alloy steel	Kg	10%
	7205.29.00	-- Other	Kg	10%
	74.01			
	7401.00.00	Copper mattes; cement copper (precipitated copper)	Kg	10%
	74.04			
3.	7404.00.00	Copper waste and scrap.	Kg	**
	75.01			
	75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.		

	7501.10.00	- Nickel mattes	Kg	10%
4.	7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy.	Kg	10%
	75.03			
	7503.00.00	Nickel waste and scrap.	Kg	**
	78.02			
	7802.00.00	Lead waste and scrap.	Kg	**
6.	79.01			
	7902.00.00	Zinc waste and scrap.	Kg	**
	80.02	Tin waste and scrap.	Kg	**
	8002.00.00			
	81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.		
7.	8101.97.00	- - Waste and scrap	Kg	**
	81.03	Tantalum and articles thereof, including waste and scrap.		
Ex	8103.30.00	-Waste and scrap	Kg	**
	81.04	Magnesium and articles thereof, including waste and scrap.		
	8104.20.00	- Waste and scrap	Kg	**
	81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.		
	8105.30.00	-Waste and scrap.	Kg	**
	81.06			
Ex	8106.00.00	Bismuth waste and scrap.	Kg	**
	81.07	Cadmium and articles thereof, including waste and scrap.		
	8107.30.00	-Waste and scrap	Kg	**
	81.08	Titanium and articles thereof including waste and scrap.		

	8108.30.00	-Waste and scrap	Kg	**
	81.09	Zirconium and articles thereof, including waste and scrap.		
	8109.30.00	-Waste and scrap	Kg	**
	81.10	Antimony and articles thereof, including waste and scrap.		
	8110.20.00	-Waste and scrap	Kg	**
	81.11	Manganese and articles thereof, including waste and scrap.		
Ex	8111.00.00	Waste and scrap of Manganese ore	Kg	**
	81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.		
	8112.13.00	-- Waste and scrap	Kg	**
	8112.22.00	-- Waste and scrap	Kg	**
	8112.52.00	-- Waste and scrap	Kg	**
	8112.92.00	-- Unwrought; waste and scrap; powders	Kg	**
	81.13	Cermets waste and scrap.		
Ex	8113.00.00	Cermets waste and scrap	Kg	**

** 25% or K1,000 per tonne, whichever is greater