

# 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, 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

5 (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:

20 (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.

25 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

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- (ii) 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. 5

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: 10

- (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. 15

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." 20

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 25
- (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. " 30

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. " 35

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*. " 40

Amendment  
of Section  
162

11. Section *one hundred and 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 word “thirty days”.

12. Section *one hundred and seventy three* of the principal Act is amended in subsection (3) by the insertion, immediately after the word “submitted”, of the words “conventionally or electronically”.

Amendment  
of Section  
173

13. The First Schedule to the principal Act is amended as set out in Appendix I.

Amendment of  
First Schedule

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.

Amendment of  
Second Schedule

15. The Eighth Schedule to the principal Act is amended in the duty rate column, opposite heading 1, by the deletion of the figure “10” and the substitution therefor of the figure “15”.

Amendment of  
Eighth Schedule

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.

Amendment  
of Ninth  
Schedule

# THE CUSTOMS AND EXCISE (AMENDMENT) BILL, 2013

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## MEMORANDUM

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

- (a) increase excise duty on airline;
- (b) remove customs duty on crude oil;
- (c) replace *ad valorem* excise duty rates on specified petroleum products with specific excise duty rates;
- (d) revise customs duty on copper blister, copper powders and flakes and powders of lamellar structures and flakes;
- (e) revise the rates of customs and excise duty payable on specified goods; and
- (f) provide for matters connected with, or incidental to, the foregoing.

M. MALILA,  
*Attorney General*

APPENDIX I

(Section 13)

AMENEMENTS TO CUSTOMS TARRIFF

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 word " carrier bags for shopping "; and
  - (b) opposite subheading 3923.29.91, by the deletion of the word " bags " and the substitution therefor of the word " 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	

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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 DutyRate	Remarks
1.	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				
	2602.00.00	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%	
	26.03				
	2603.00.00	Copper ores and concentrates.	tonne	10%	
	26.04				
	2604.00.00	Nickel ores and concentrates.	tonne	10%	
	26.05				
	2605.00.00	Cobalt ores and concentrates.	tonne	10%	
	26.06				
	2606.00.00	Aluminium ores and concentrates.	tonne	10%	
	26.07				
	2607.00.00	Lead ores and concentrates.	tonne	10%	
	26.08				
	2608.00.00	Zinc ores and concentrates.	tonne	10%	

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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.	tonne	10%
2615.90.00	- 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.		
2617.10.00	-Antimony ores and concentrates.	tonne	10%
2617.90.00	- Other	tonne	10%
26.18			
2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	tonne	10%

26.19				
2619.00.00	Slag, dross (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.	tonne		
	- Containing mainly zinc:			
2620.11.00	-- Hard zinc spelter	tonne	10%	
2620.19.00	-- Other	tonne	10%	
2620.21.00	- Containing mainly lead -- 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%	
2.	72.01	Pigiron and spiegeleisen in pigs, blocks, or other primary forms.		

7201.10.00	-Non-alloy pig iron containing by weight 0.5% or less of phosphorus	Kg	10%
7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	Kg	10%
7201.50.00	- Alloy pig iron, spiegeleisen	Kg	10%
72.02	Ferro-alloys. - Ferro-manganese:		
7202.11.00	-- Containing by weight more than 2% of carbon.	Kg	10%
7202.19.00	-- Other - Ferro-silicon:	Kg	10%
7202.21.00	-- Containing by weight more than 55% of silicon.	Kg	10%
7202.29.00	-- Other	Kg	10%
7202.30.00	- Ferro-silico-manganese - Ferro-chromium:	Kg	10%
7202.41.00	-- Containing by weight more than 4% of carbon.	Kg	10%
7202.49.00	-- Other	Kg	10%
7202.50.00	- Ferro-silico-chromium	Kg	10%
7202.60.00	- Ferro-nickel	Kg	10%
7202.70.00	- Ferro-molybdenum		
7202.80.00	- Ferro-tungsten and ferro-silico-tungsten - Other:	Kg	10%
7202.91.00	-- Ferro-titanium and ferro-silico- titanium	Kg	10%
7202.92.00	-- Ferro-Vanadium	Kg	10%
7202.93.00	-- Ferro-niobium,	Kg	10%
7202.99.00	-- Other	Kg	10%
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having minimum purity by weight of 99.94% in lumps, pellets or similar forms.		

7203.10.00	- Ferrous products obtained by direct reduction of iron ore.	Kg	10%
7203.90.00	- Other	Kg	10%
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.		
7204.10.00	- Waste and scrap of cast iron.	Kg	*
	- 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%
3. 74.01			
7401.00.00	Copper mattes; cement copper (precipitated copper)	tonne	15%
74.02			
7402.00.00	Unrefined copper; copper anodes for electrolytic refining.	tonne	15%
74.04			
7404.00.00	Copper waste and scrap.	Kg	**
74.05			

	7801.99.00	-- Other	Kg	10%
	78.02			
	7802.00.00	Lead waste and scrap.	Kg	**
7.	79.01	Unwrought zinc.		
		- Zinc, not alloyed:		
	7901.11.00	-- Containing by weight 99.99% or more of zinc	Kg	10%
	7901.12.00	-- Containing by weight less than 99.99% of zinc	Kg	10%
	7901.20.00	- Zinc alloys	Kg	10%
	79.02			
	7902.00.00	Zinc waste and scrap.	Kg	10%
	79.03	Zinc dust, powders and flakes.		
	7903.10.00	- Zinc dust	Kg	10%
	7903.90.00	- Other	Kg	10%
8.	80.01	Unwrought tin.		
	8001.10.00	- Tin, not alloyed.	Kg	10%
	8001.20.00	- Tin alloys	Kg	10%
	80.02			
	8002.00.00	Tin waste and scrap.	Kg	10%
9.	81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.		
	8101.10.00	- Powders	Kg	10%
		- Other:		
	8101.94.00	- Unwrought tungsten, including bars and rods obtained simply by sintering	Kg	10%
	8101.96.00	-- Wire	Kg	10%
	8101.97.00	-- Waste and scrap	Kg	10%
	8101.99.00	-- Other	Kg	10%
	81.03	Tantalum and articles thereof, including waste and scrap.		
	8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	Kg	10%
	8103.30.00	- Waste and scrap	Kg	10%
	8103.90.00	- Other	Kg	10%
	81.04	Magnesium and articles thereof, including waste and scrap.		

8104.20.00	- Waste and scrap	Kg	10%
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	10%
81.06			
8106.00.00	Bismuth and articles thereof, including waste and scrap.	Kg	10%
81.07	Cadmium and articles thereof, including waste and scrap.		
8107.30.00	-Waste and scrap	Kg	10%
81.08	Titanium and articles thereof, including waste and scrap.		
8108.30.00	-Waste and scrap	Kg	10%
81.09	Zirconium and articles thereof, including waste and scrap.		
8109.30.00	-Waste and scrap	Kg	10%
81.10	Antimony and articles thereof, including waste and scrap.		
8110.20.00	-Waste and scrap	Kg	10%
81.11			
8111.00.00	Manganese and articles thereof, including waste and scrap.		
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	10%
8112.22.00	-- Waste and scrap	Kg	10%
8112.52.00	-- Waste and scrap	Kg	10%

8112.92.00 - - Unwrought; waste a  
nd scrap; powders Kg 10%

81.13

8113.00.00 Cermets and articles  
thereof, including  
waste and scrap. Kg 10%

\* 25% or K80 per tonne, whichever is greater

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



