GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 6 OF 2015

The Customs and Excise Act
(Laws, Volume 18, Cap. 322)

The Customs and Excise (General) (Amendment) Regulations, 2015

IN EXERCISE of the powers contained in section *one hundred and ninety-eight* of the Customs and Excise Act, the following Regulations are made:

1. (1) These Regulations may be cited as the Customs and Excise (General) (Amendment) Regulations, 2015, and shall be read as one with the Customs and Excise (General) Regulations, 2000, in these Regulations referred to as the principal Regulations.

(2) These Regulations are deemed to have come into operation on 1st January, 2015.

2. Regulation 85A of the principal Regulations is amended in the proviso to paragraph *(d)* of subregulation (1) by the deletion of the words "six months" and the substitution therefor of the words "twelve months".

3. The principal Regulations are amended by the repeal of regulation 88 and the substitution therefor of the following:

88. (1) An organisation engaged in a scientific, relief, agricultural, technical assistance or development programme or scheme in Zambia, approved by the Minister and listed in the Third Schedule, shall be granted a rebate, refund or remission of the whole or any part of the duty paid or payable in respect of goods imported or taken out of bond or, in the case of motor vehicles, obtained from open stock, that are to be used in connection with the programme.

(2) The Commissioner-General shall require the lodgment of a duly completed declaration made by the responsible member of the organisation referred to in sub-regulation (1) that the goods concerned will be solely for the purpose specified in the agreement or memorandum of understanding relating to the programme and shall not be sold or otherwise disposed of except with the prior consent of the CommissionerGeneral, and upon payment of duty, if any, at the rate leviable at the date of such sale or disposal.

(3) For the purpose of determining the amount of duty payable on an article in accordance with subregulation (2), the CommissionerGeneral may take into consideration the depreciation of the article since it was imported, removed from bond or purchased from open stocks, and shall remit the duty if the sale or disposal is to be effected more than five years after the date when the rebate, refund or remission of duty was granted.

Repeal and replacement of regulation 88B

4. The principal Regulations are amended by the repeal of regulation 88B and the substitution therefor of the following:

Remission of duty on goods imported for scientific, relief or other programme by third party

88B. (1) Subject to sub-regulation (2), where an implementing agency receives financial assistance from an organisation engaged in a scientific, relief, agricultural, technical assistance or development programme or scheme in Zambia approved by the Minister and listed in the Third Schedule and contracts a third party to undertake the development programme or scheme, the goods imported by the third party for the development programme or scheme shall be granted a rebate, refund or remission of the whole or any part of the duty paid or payable in respect of the goods imported or taken out of bond or, in the case of motor vehicles, obtained from open stock, that are intended to be directly consumed by the development programme or scheme.

(2) Sub-regulation (1) shall not apply if the agreement or memorandum of understanding entered into by the organisation referred to in that sub-regulation and the Government of the Republic of Zambia, in relation to the programme, requires the contractor to pay the assessed duties.

(3) An implementing agency which contracts a third party to undertake a scientific, relief, agricultural, technical assistance or development programme shall notify the Commissioner-General of the contract, in writing, with such documentation as the Commissioner-General may specify, and any remission granted in respect of the development

8. The Third Schedule to the principal Regulations is amended by the—

Amendment of Third Schedule

(a) deletion of the organisation "Save the Children Norway" and the substitution therefor of "Save the Children International";

(b) deletion of the organisation "Japanese Association to Aid Refugees" and the substitution therefor of "Association for Aid and Relief Japan"

(c) deletion of "Netherlands Volunteers" and the substitution therefor of "SNV Netherlands Development Organisation"; and

Amendment of Fourth Schedule

(d) insertion, in the appropriate places, of the organisations set out in Appendix I.

9. The Fourth Schedule to the principal Regulations is amended by the insertion, in the appropriate places under—

(a) sub-heading A of Part I, of the business enterprises set out in Appendix II; and

(b) Part III, of the business enterprise set out in Appendix III.

APPENDIX I
(Regulation 8)

1. Exim Bank of China
2. SolidarMed
3. Maryland Global Initiatives Corporation (MGIC) Zambia
4. Centre for International Programs (Zambia)
5. ICAP

APPENDIX II
(Regulation 9 (a))

	Name of Investor	*Date of Approval*	*Licence No.*
1.	African Foods Limited	13th September, 2013	ZDA 259/07/2008
2.	Barrowdale Inn Limited	11th February, 2013	ZDA 1485/09/2012
3.	Baudot Cement Zambia Limited	27th March, 2014	ZDA 1844/08/2013
4.	Bubezi Investments limited	24th March, 2014	ZDA1956/11/2013
5.	Changsheng Mining Equipment Limited	17th October, 2013	ZDA018/09/2013
6.	Clay Disposal Zambia Limited	29th September, 2014	ZDA2073/03/2014
7.	Clicks Zambia Limited	3rd June, 2014	ZDA 183 2/07/2013
8.	C-ORE Industries Limited	20th August, 2014	ZDA2188/07 /2014
9.	Crossroads Lodges (Solwezi) Limited	19th September, 2013	ZDA 1437/07/2012
10.	Down Town Hotels Limited	13th September, 2013	ZDA 438/04/2009
11.	Dream Africa Investments limited	3rd April, 2014	ZDA2032/01/2014
12.	Eastern Comfort Limited	31st October, 2014	ZDA224 7/10/2014
13.	Emerging Cooking Solutions Zambia	19th February, 2013	ZDA1590/12/2012
14.	Engine Centre Zambia Limited	6th June, 2014	ZDA 1922/09/2013
15.	ESTIM Construction Limited	27th March, 2014	ZDA 1805/07/2013
16.	Falls Beverage Company Limited	10th January, 2014	ZDA 1898/09/2013
17.	Farrukh Manufacturing Limited	24th July 2013	ZDA1662/03/2013
18.	Fens Investment limited Assembly of Trailers	8th January 2010	ZDA570/09/2009
19.	Flame Building and Renovation Limited	22nd May, 2014	ZDA 2088/03/2014
20.	Francolet Investments Limited	22nd May, 2014	ZDA 2085/03/2014
21.	Gemstone Marketing and Consultancy Limited	10th July, 2013	ZDA 1070/08/2011
22.	Good Time Steel Company Zambia Limited	18th December, 2012	ZDA 1435/07/2012
23.	GSY Construction Zambia Limited	6th June, 2014	ZDA 2119/04/2014
24.	Gypsum Zambia Limited	6th June, 2012	ZDA 1247 /01/2012
25.	Handyman's Paradise Lime Quarries Limited	7th April, 2014	ZDA 1872/09/2013
26.	Handyman's Paradise Lime Manufacturing Company Limited	7th April, 2014	ZDA 1903/10/2013
27.	Hydro Electric Power Limited	3rd April, 2014	ZDA1953/11/2014
28.	Kaddoura Holdings Limited	19th February, 2013	ZDA 1603/01/2013
29.	Kapiri Glass Manufacturing Co (2008) Limited	13th June, 2013	ZDA 1598/12/2012
30.	Kariba Harvest	24th January, 2014	ZDA950/03/2011
31.	Kawambwa Steel Works Limited	24th July 2013	ZDA 1720/04/2013
32.	Kingphar Zambia Company Ltd	3rd October,2014	ZDA2135/09/2014
33.	Likamba La Luna Limited	8th February, 2013	ZDA 1341/04/2012
34.	LIMECO Resources Limited	27th March, 2014	ZDA 1633/07/2013

Name of Investor	*Date of Approval*	*Licence No.*
35. Loukas Sand and Washing Limited	28th April, 2014	ZDA 2007/01/2014
36. Manjeet Cotton Zambia Limited	24th March, 2014	ZDA1873/09/2013
37. Mattaniah Investments Limited	10th January, 2014	ZDA 1471/09/2013
38. Mogal Cuisine Limited	18th December, 2012	ZDA 1474/09/2012
39. Mukambi Safari Lodge Limited	24th July 2013	ZDA 1296/03/2012
40. Mukuba Mall Limited	11th February, 2013	ZDA 1589/08/2012
41. Muna Aqua and Beverages Limited	6th June, 2014	ZDA2021/04/2014
42. Neelkanth Cables Limited	24th July 2013	ZDA 1664/03/2013
43. Neelkanth Group Limited	25th April, 2014	ZDA 1663/03/2013
44. Northern Coffee Corporation Limited	10th July, 2013	ZDA 1487/09/2012
45. NRB Pharma Zambia Limited	4th October, 2013	ZDA 1423/07/2012
46. Olibul Investments Limited	7th March 2013	ZDA 1502/10/2012
47. Petronics Limited	14th December 2012	ZDA 1503/10/2012
48. Reno Concrete	24th July 2013	ZDA 1757/06/2013
49. Royal Zambia Wildlife Conservation and Safaris Limited	24th July 2013	ZDA 1410/06/2012
50. S.B Plastics Limited	11th February, 2013	ZDA 1279/02/2012
51. Saro Agro Industrial Limited	8th February, 2013	ZDA 994/04/2011
52. Scimitar Farming Limited	19th September, 2013	ZDA 1817/07/2013
53. Shadong Power Zambia Limited	29th November, 2012	ZDA 1517/10/2012
54. Shengtai Wood Investment Limited	6th June, 2014	ZDA 2128/05/2014
55. Soft Silver Investment Company Limited	14th December, 2012	ZDA1525/10/2012
56. Solar Explochem Zambia Limited	18th December, 2012	ZDA 1335/04/201
57. The Real Meat Company	3rd June, 2013	ZDA 1559/11/2012
58. Unity Garment Limited	26th June, 2013	ZDA 1462/08/2012
59. Value Share Investments Limited	25th August, 2014	ZDA 1779/06/2013
60. Varun Food and Beverages (Z) Limited	3rd June, 2013	ZDA 1472/09/2912
61. White Gold Milling Limited	3rd June, 2013	ZDA 1651/02/2013
62. Wideway International Zambia Limited	7th April, 2014	ZDA 1933/10/2013
63. World Wide Investments Limited	16th June, 2014	ZDA 2109/04/2014
64. Zam Fertilizer Limited	24th March, 2014	ZDA 2069/03/2014
65. ZM and P (B.V.I) Holdings Limited	11th February, 2013	ZDA 1225/12/2011

APPENDIX III

(Regulation 9 (b))

Name of Investor	*Name of Zone*	*Date*
1. Lumwana Properties Development Company Limited	Lumwana Multi-Facility Economic Zone	25th June, 2010

A. B. CHIKWANDA,
Minister of Finance

LUSAKA
2nd February, 2015
[MFB.64/9/2C]