

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 59 OF 2017

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

**The Customs and Excise (Public Benefit Organisation)
(Rebate, Refund or Remission) (Amendment)
Regulations, 2017**

IN EXERCISE of the powers contained in section 89 of the Customs and Excise Act, the following Regulations are made:

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| 1. These Regulations may be cited as the Customs and Excise (Public Benefit Organisation) (Rebate, Refund or Remission) (Amendment) Regulations, 2017, and shall be read as one with the Customs and Excise (Public Benefit Organisation) (Rebate, Refund or Remission) Regulations, 2009, in these Regulations referred to as the principal Regulations. | Title

S.I. No. 7 of 2009 |
| 2. Regulation 4 of the principal Regulations is amended by the insertion of the following sub regulations immediately after sub regulation (3): | Amendment of Regulation 4 |
| (4) A public benefit organisation on whose goods a rebate, refund or remission is granted in accordance with sub regulation (1) shall, not later than thirty days after the end of each financial year, submit a return on goods imported during that financial year— | |
| (a) in the case of motor vehicles, in Form V set out in the First Schedule; and | |
| (b) in the case of other goods, in Form VI set out in the First Schedule. | |
| (5) A public benefit organisation on whose goods a rebate, refund or remission is granted in accordance with sub regulation (1), shall keep customs documents in respect of those goods at the notification address of the organisation stated on the Form II issued to the organisation or such | |

other address as the organisation may, in writing, notify the Minister prior to the organisation's change of the notification address.

(6) In this regulation, " financial year " means a period of twelve months ending on 31st December in each year.

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| Amendment
of
Regulation 8 | 3. Regulation 8(1) of the principal Regulations is amended by the insertion of the following paragraph immediately after paragraph (c):

<i>(d)</i> changes its notification address without informing the Minister in writing. |
| Amendment
of First
Schedule | 4. The First Schedule is amended by—

<i>(a)</i> the deletion of Form II and substitution therefor of the Form set out in Appendix I; and

<i>(b)</i> the insertion of new Forms V and VI set out in Appendix II. |
| Amendment
of Second
Schedule | 5. The principal Regulations are amended by the revocation of the Second Schedule and the substitution therefor of the Schedule set out in Appendix III. |

APPENDIX I
(Regulation 4)

Form II
(Regulation 4(3))



REPUBLIC OF ZAMBIA

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

The Customs and Excise (Public Benefit Organisation) (Rebate, Refund or Remission) Regulations, 2009

NOTICE OF APPROVAL OF REBATE, REFUND OR REMISSION

1. Name of the organisation.....
2. General nature of the activity for the benefit of the public.....
3. Notification address.....

This is to certify that a rebate, refund or remission has been granted for a period of three years on goods imported

by..... from the..... day of20..... The goods shall only be disposed of in accordance with the provisions of Regulation 88A of the Customs and Excise (General) Regulations, 2000.

Given under my hand and seal at Lusaka, Zambia thisday of20.....

.....
Minister of Finance

MINISTRY OF FINANCE
HEADQUARTERS
LUSAKA
ZAMBIA

NOTE: The approval is in respect of goods associated with the general nature of activity for the benefit of the public set out in (2) above, with the exclusion of -

1. Vehicles principally designed for the transportation of persons with a seating capacity of less than ten (10) including the driver;
2. All electrical appliances of a household or consumer design except for kitchen equipment;
3. All non-electrical household goods except for beds, mattresses and linen;
4. Firearms;
5. Beer and liquor;
6. Spirits and Wine, except sacramental wine when imported by a religious order or church;
7. Tobacco and tobacco products; and
8. Goods whose value is equivalent to a traveller's allowable remission under the Customs and Excise (General) Regulations, 2000.

REPUBLIC OF ZAMBIA

The Customs and Excise (Public Benefit Organisation) (Rebate, Refund or Remission) Regulations, 2009

[illegible]

APPENDIX III

(Regulation 5)

SECOND SCHEDULE

(Regulation 5)

GOODS EXCLUDED FROM REBATE, REFUND OR REMISSION OF DUTY

1. Vehicles principally designed for the transportation of persons with a seating capacity of less than ten (10) including the driver;
2. All electrical appliances of a household or consumer design except for kitchen equipment;
3. All non-electrical household goods except for beds, mattresses and linen;
4. Firearms;
5. Beer and liquor;
6. Spirits and Wine, except sacramental wine when imported by a religious order or church;
7. Tobacco and tobacco products; and
8. Goods whose value is equivalent to a traveller's allowable remission under the Customs and Excise (General) Regulations, 2000.

F. MUTATI,
Minister of Finance

LUSAKA

20th July, 2017

[MFB.101/22/38]