STATUTORY INSTRUMENT NO. 54 OF 2000
THE CUSTOMS AND EXCISE ACT (CAP. 322)

THE CUSTOMS AND EXCISE (GENERAL) REGULATIONS, 2000

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PART 1

PRELIMINARY

Title

1. (1) These Regulations may be cited as the Customs and Excise (General) Regulations, 2000.

Interpretation

Cap. 322

2. In these Regulations unless the context otherwise requires-

"Act" means the Customs and Excise Act;

"Benefit of the public" means the provision of facilities, goods and services to the public for free or at a subsidized rate; (*As amended by SI 7 of 2009)*

"Carrier" includes the operator of a pipeline, the master of a ship and a person in charge of a vehicle;

"Industrial Park" has the meaning assigned to it in the Zambia Development Agency Act 2006 (*As amended by SI 7 of 2009)*

"Open stock" means any goods within Zambia, which have been released from customs control in accordance with the Act;

"Passenger" means traveller and both expressions shall apply as necessary to persons entering or leaving Zambia;

"Personal effects" means all articles (new or used) which a traveler may reasonable require for the traveler's personal use during a journey, taking into account all the circumstances of the journey, but shall not include any goods imported or exported for commercial purposes.

"Public Benefit Organization" means an organization which is

(a) a company limited by guarantee incorporated in the Republic under the Companies Act ;

(b) a trust incorporated under the land (Perpetual succession) Act;

(c) an association or religious body registered under the Societies Act;

(d) an educational institution registered under the Education Act;

(e) a health institution registered under the Medical and Allied Professions Act;

(f) an amateur sporting association registered under the Sports Council of Zambia act; or

(g) anybody or organization established or registered, under any other law

exclusively established for the purpose of providing facilities, goods or services for the benefit of the public;

(*As amended by SI 7 of 2009)*

"non-profit making" means an activity of an organization which is not for profit or gain to any member or shareholder of such organization and which is carried on by that organization in accordance with the organization's constitution, rules or other documents constituting the organization or governing its activities and which expressly prohibits it from making a distribution of an kind to any member or shareholder of the organization; and

(*As amended by SI 7 of 2009)*

"subsidized rate" means a rate less than or equal to 50 per centum of the market value of the facilities or goods provided or services rendered

(*As amended by SI 7 of 2009)*

"railway vehicle" means a train or a road vehicle used by a railway company or administration for the transport of goods or passengers;

"rebate" means a partial remission of duty payable or a partial refund of duty paid;

(*As amended by SI 97 of 2013)*

"refund" means a reimbursement of duty that has previously been paid;

(*As amended by SI 97 of 2013)*

"remission" means the exemption of customs duties specified in the Act;

(*As amended by SI 97 of 2013)*

"re-warehousing" means the removal of goods from one warehouse to another;

"rules" means rules made by the Commissioner-General pursuant to section *two-hundred* of the Act;

"tax payer identification number" means the National Registration Card Number or any other number as may be designated by the Commissioner-General;

"train" means a railway train or part thereof;

Act No. 11 of 1998

"Tribunal" means the Revenue Appeals Tribunal established under the Revenue Appeals Tribunal Act; and

"ullage" means that part of the original content of any container or package that remains intact and in good order following the breakage or loss of any part of such content.

PART II

FORMS

Prescribed forms

3. (1) Any person transacting business with the Customs and Excise Division shall provide at that person's own expense such forms as may be necessary to accomplish that business as set out in the Eight Schedule to these Regulations and any reference in these Regulations to any form or to the numbering and lettering thereof shall, unless otherwise stated, be construed as a reference to the said form set out in the Eight Schedule.

Provided that the Commissioner-General may, approve the acceptance of forms that are similar but not identical to those specified in the Eight Schedule to these Regulations.

(2) Any reference to a prescribed form under these Regulations, unless otherwise stated, shall be construed to include a reference to the electronic format of such form.

Forms to be completed in legible manner

4. All forms required to be completed under these Regulations shall be completed in a legible manner and an officer may reject any form or copy thereof if that officer considers that any part of it is illegible or that it has not been correctly completed.

PART III

IMPORTATION OF GOODS

Operation of pipeline

5. No goods imported by pipeline shall be discharged from that pipeline other than in premises specified in a licence issued pursuant to section *ninety-seven* of the Act unless those goods have been entered for consumption prior to such discharge.

Application for appointment of a customs area

6. (1) Any person, being the owner or operator of a suitable area, place or building in or at a customs port of entry, customs aerodrome or inland place may apply in writing to the Commissioner-General to request that such a place or building be licensed as a customs area pursuant to section *seventeen* of the Act.

(2) An application for the licensing of a customs area referred to in sub regulation (1) shall be made in Form CE 17 set out in the Eighth Schedule.

(2) A Customs area licence shall be in Form CE 18 set out in the Eighth Schedule and shall be issued upon payment of the prescribed fee as set out in the First Schedule.

(3) Subject to section seventeen of the Act, an application for renewal of a Customs area shall be made in Form CE 17 set out in the Eighth Schedule.

7. No charge shall be made by the owner or operator of a customs area for the reception of imported goods in such an area during the period of forty-eight hours, exclusive of any public holiday, from the time the goods are received into that area.

Inward report of ships, aircraft, Storage charges for goods in customs area trains

8. The inward report of ships, aircraft, trains and vehicles other than railway trains as required by sections *twenty*, *twenty-one*, *twenty-two*, *twenty-three* and *twenty-four* of the Act shall be made in Form CE 1 as set out in the Eight Schedule.

Sealing of unconsumed stores and other sealable goods

9. All sealable goods in a ship, aircraft, train or vehicle other than a railway train which are not or cannot be entered for consumption shall be placed under seal by an officer and the master of the ship, pilot of the aircraft or the person in charge of the train or other vehicle shall afford every facility for the sealing.

Discharge of cargo from aircraft

10. (1) No goods shall be discharged from any aircraft which has arrived in Zambia from beyond the borders of Zambia until an inward report in terms of Regulation 8 has been made and the Commissioner-General has granted permission for discharging the goods.

(2) The discharge of goods shall be carried out at an examination station appointed under section *sixteen* of the Act and all uncustomed goods discharged from an aircraft shall immediately be conveyed to a customs area and the pilot or owner of the aircraft shall be responsible for such conveyance or delivery.

(3) The pilot of the aircraft from which goods have been discharged shall as soon as the discharging operation has been completed, deliver to the Customs Division a statement specifying the packages, if any, as have been reported in terms of Regulation 8 but have not been discharged and the packages, if any, which have been discharged but were not reported.

Discharge of cargo from ships

11. (1) No goods shall be discharged from any ship which has arrived in Zambia from beyond the borders of Zambia until an inward report in terms of Regulation 8 has been made and permission for the discharging

of goods has been granted by the Commissioner-General who may appoint an officer to supervise the discharging operation.

(2) Except with the permission of the Customs Division, goods shall be discharged from a ship only between sunrise and sunset.

(3) The discharging of goods from ships shall be carried out at an examination station appointed pursuant to the Act and shall be undertaken in accordance with any instructions given by the Customs Division and all uncustomed goods shall be conveyed to a customs area immediately after they have been discharged.

(4) The master of a ship from which goods have been discharged shall as soon as the discharging operation has been completed, deliver to the Customs Division a statement specifying the packages, if any, as have been reported in terms of Regulation 8 but have not been discharged and the packages, if any, which have been discharged but were not reported.

Report of goods imported or exported through pipeline

12. The report of goods imported or exported through a pipeline as required by section *twenty-five* of the Act shall be made in Form CE 2 set out in the Eighth Schedule.

Retention on board of goods consigned to particular port or aerodrome

13. Any permission given pursuant to section *twenty-seven* of the Act shall be in writing and shall carry the impression of an official Customs Division stamp over the signature of an identifiable officer.

Entry of goods imported into Zambia

14. (1) Entry of goods imported into Zambia as required by subsection (2) of section *thirty-two* of the Act shall be made in Form CE 20 as set out in the Eighth Schedule.

(2) Subject to regulation 19, the entry of goods for consumption on importation shall be effected by the payment of the duty due on the goods from the date of registration or within five days (exclusive of Saturdays and Sundays and any public holiday) of the issue of an assessment notice.

(3) If an importer is unable when effecting entry of goods to present an invoice or other documents required to be produced in terms of subsection (1) of section *thirty-four* of the Act, an officer may, pending the production of such invoice or other documents, accept a monetary deposit sufficient to safeguard the revenue and shall thereafter allow entry of the goods to be made.

(4) Except in such circumstances as the Commissioner-General may permit, no entry of goods shall be made without a taxpayer identification number

Entry of goods prior to importation

14A. (1) Subject to the provisions of section *thirty-two B* of the Act, entry of goods prior to their arrival at a customs port shall be made to the Customs Services Division not later than five days before the expected date of arrival of the goods.

(2) The description of goods made under paragraphs (a) and (b) of subsection (1) of section *thirty-two B* of the Act shall be in Form CE 20 as set out in the Eighth Schedule;

(3) The Commissioner – General may specify goods to be entered for pre-clearance, subject to such conditions as the Commissioner-General may prescribe.

(4) Except in such circumstances as the Commissioner-General may permit, a separate bill of entry shall be delivered in respect of each consignment of goods imported, which, in the opinion of the Commissioner-General, constitutes a separate consignment.

(5) If an importer is unable when effecting entry of goods to present an invoice or other documents required to be produced in terms of subsection (1) of section *thirty-four* of the Act, an officer may, pending the production of such invoice or other documents, accept a monetary deposit sufficient to safeguard the revenue and shall thereafter allow entry of the goods to be made.

(6) If any entry made in terms of this regulation is incorrect, the Customs Division may, subject to such conditions as the Commissioner-General may impose, accept a request made in Form CE 120, set out in the Eighth Schedule to amend the entry.

(7) Except in such circumstances as the Commissioner-General may permit, no entry of goods shall be made without a taxpayer identification number.

Authority to deliver goods from customs area

15. Subject to the other provisions of these Regulations, no goods may be taken or delivered from a customs area other than in accordance with delivery instructions contained in a duly completed release order in Form CE 4 set out in the Eighth Schedule.

Entry of ships, aircraft, trains and vehicles other than railway trains imported into Zambia otherwise than as cargo

16. (1) A ship, aircraft, train or vehicle other than railway train, engaged in the carriage of freight, cargo or persons to Zambia and thereafter within Zambia shall be deemed to be entered on the lodgment with, and acceptance by, the Customs Division of a duly completed report in Form CE 1 set out in the Eighth Schedule.

(2) Except with the written permission of the Commissioner-General, any foreign ship, aircraft, train or vehicle engaged in the carriage of freight cargo or persons to Zambia shall be required to make exit within ten days from the date of entry.

(3)There shall be charged, levied, collected and paid in respect of any foreign ship, aircraft, train or vehicle that remain in Zambia in contravention of sub-regulation (2) a fee at the rate set out in the First Schedule.

(4)A foreign ship, aircraft, train or vehicle that remains in Zambia beyond ten days after the authorised period shall be liable to seizure:

Provided that any ship, aircraft, train or other vehicle that engage in the carriage of goods or persons within Zambia beyond that sanctioned by the terms of any Customs carrier's licence or otherwise than with the written permission of the Commissioner-General and which remain in Zambia beyond a period of *thirty* days from the date of first arrival, shall be required at the direction of the Commissioner-General, to be entered for consumption in accordance with the provisions of sub-section (2) of section *thirty-two* of the Act.

Entry of military ships, aircraft and vehicles

17. A military ship, aircraft or vehicle visiting Zambia at the invitation of the Republic shall be deemed to be entered on the lodgment of a duly completed inward report in Form CE 1 set out in the Eighth Schedule.

Entry of ships, aircraft and vehicles engaged in disaster relief

18. A ship, aircraft, or vehicle visiting Zambia in or during the course of emergency or disaster relief activities shall be deemed to be entered on the lodgment of a duly completed inward report in Form CE 1 set out in the Eighth Schedule.

Payment of additional duty

19. Where duty is not paid within a period of five days (exclusive of Saturdays and Sundays and any public holiday) from the date of issue of the assessment notice, the person liable to pay that duty or fine shall pay an additional duty or fine consisting of interest on the unpaid amount, calculated at the prevailing discount rate by the Bank of Zambia plus two per centum per annum for the period that the duty or fine thereafter remains unpaid:

Provided that where the assessment notice remains outstanding for the period of thirty days from the date of issue, the goods in respect of which the assessment notice was issued shall be liable to seizure

Entry of visitor's motor vehicle when imported temporarily

20. (1) Entry of visitor's motor vehicle when imported temporarily in accordance with paragraph *(a)* of subsection (2) of section *thirty-four* of the Act shall be made in Form CE 5 set out in the Eighth Schedule. Provided that at ports where facilities are provided for the electronic Form CE5, such facility shall be used.

(2) Except with the written permission of the Commissioner-General, any vehicle imported temporarily into Zambia shall be required to make exit within the authorized period.

(3) There shall be charged, levied, collected and paid in respect of any vehicle which is temporarily imported and remains in Zambia in contravention of sub-regulation (2) a fee at the rate set out in part 11 of the first Schedule.

Control of passenger's baggage

21. A passenger entering Zambia shall not remove any baggage or any other goods accompanying that passenger from customs control, or cause such to be removed until release has been authorised by an officer, and the baggage or goods shall not be delivered by any person responsible for their carriage or safe keeping until the release has been authorised by an officer.

Declaration by persons entering Zambia and entry of goods accompanying such persons

22. (1) Subject to the other provisions of this regulation, entry of goods, not being goods for commercial use, imported by passengers in baggage accompanying them on the same ship, aircraft, train or vehicle other than a train, in accordance with paragraph *(b)* of subsection (2) of section *thirty-four* of the Act shall be made by declaration in Form CE 6 set out in the Eighth Schedule.

(2) Any person entering Zambia shall make a declaration to an officer, verbally or in Form CE 6 set out in the Eighth Schedule of all goods or articles in that person's custody and shall produce and deliver up any goods in that person's possession, the importation of which is prohibited or restricted:

Provided that a person shall be allowed to retain any goods the importation of which is restricted if that person has obtained permission to import the goods in terms of the law providing for the restriction.

(3) Notwithstanding sub-regulation (2), where a customs port of entry or customs aerodrome provides a person with a choice to pass through the Customs Division entry point using either a red or green route, the entry by a person into a green route shall be deemed to be a declaration by that person that such person does not have in possession-

(a) dutiable goods, other than travelers effects on which a remission of duty has been granted;

(b) goods or articles for commercial use; or

(c) goods or articles the importation of which is prohibited or restricted.

Entry of passengers' baggage and certain small value importations

23. Entry of unaccompanied passengers' baggage pursuant to paragraph *(c)* of subsection (2) of section *thirty-four* and goods other than goods imported by post in respect of which the total value in any one consignment or shipment does not exceed Kwacha equivalent of two thousand United States Dollars, pursuant to paragraph *(d)* of subsection (2) of section *thirty-four* of the Act, shall be made in Form CE 7 set out in the Eighth Schedule.

Customs control on goods imported by post

24. (1) Subject to the terms and conditions imposed by the Commissioner-General, goods imported by post may be removed in sealed bags from the place of importation and conveyed, under Customs Division control, to postal premises approved for that purpose by the Commissioner-General.

(2) Sealed bags removed under sub-regulation (1) shall not be opened other than in the presence of an officer who shall separate the contents into-

(a) items for immediate release and discharge into the postal system;

(b) items in respect of which the postal services shall advise the designated addressee that formal Customs Division clearance is required and which are to be held in safe custody by the postal service until the formal clearance is obtained;

(c) items that will be assessed for duty and then released for postal delivery subject to the collection by the customs of the duty so assessed:

Provided that where there is no Customs officer stationed at any post office, the duty so assessed shall be collected by the Postal Services Corporation.

(3) Duty collected by the postal service in terms of paragraph *(c)* of sub-regulation (2) shall be remitted to the Customs Division by such process as is agreed between the Commissioner-General and the Chief Executive officer of any such postal services.

Entry of small value importations by post or air freight

25. For the purpose of entry and collection of duty on goods imported by post or air freight in respect of which the total value in any one consignment or shipment does not exceed kwacha equivalent of two thousand United States Dollar, the form or label affixed to the parcel, package container or letter packet, or any other declaration made and the statement of value and the particulars as to the nature, quantity and origin of the goods shown in such form, label or other declaration shall, for the purpose of ascertaining the duty payable on the goods or for any other purpose connected with these Regulations, take the place of the bill of entry and the declaration to be made by the importer.

Accounting for small value importations

26. Goods imported by post and entered pursuant to Regulation 25 shall be accounted for in Form CE 8 set out in the Eighth Schedule.

Return of duty free consignment for which Bill of Entry is not required

27. Return of a duty free consignment for which a bill of entry is not required shall be made in Form CE 9 set out in the Eighth Schedule.

Declaration by persons importing or exporting currency

28. Persons importing or exporting currency exceeding the equivalent in value of five thousand United States dollars shall be required, pursuant to section *forty-one A*, to make a declaration in Form CE 10 set out in the Eighth Schedule.

PART IV
CUSTOMS CARRIERS

Application for issue of a customs carrier's licence

29. An application for the issue of a customs carrier's licence pursuant to section *forty-three* shall be made in Form CE 11 set out in the Eighth Schedule.

Customs carrier's licence

30. A customs carrier's licences shall be issued in Form CE 12 set out in the Eighth Schedule subject to the payment of the prescribed fee set out in the First Schedule.

PART V
EXPORTATION OF GOODS

Entry of goods for exportation

31. (1) the entry of goods for export shall, in accordance with section *forty- eight* of the Act, be made-

(a) by lodgement of form CE20 set out in the Eighth Schedule in the case of goods other than-

(i) goods to be exported by post or air freight and of a value not more than three thousand fee units in any one consignment or shipment;

(ii) travellers' vehicles to be exported temporarily;

(iii) visitors' vehicles being exported;

(iv) travellers' samples being exported temporarily; and

(v) passengers baggage and effects, other than vehicles, not being goods for commercial use;

by the lodgment of a duly completed entry in Form CE 20 set out in the Eighth Schedule.

(b) in the case of goods to be exported by post or air freight and of a value not more than three thousand fee units in any one consignment or shipment, by the lodgment of Form CE 13 set out in the Eighth Schedule;

(c) in the case of travelers' vehicles to be exported temporarily, by the lodgment of Form CE 14 set out in the Eighth Schedule;

(d) in such manner as the Commissioner General may direct in the case of-

(i) visitors' vehicles being exported;

(ii) travellers' samples; and

(iii) passengers' baggage and effects, other than vehicles, not being goods for commercial use; and

(e) in the case of minerals, mineral ore and mineral products thereof, upon verification by the Commissioner General of the weight and mineral content.

(2) Subject to Regulation 19, the entry of goods for export at exportation shall be effected by the payment, within five working days, of the duty due on the goods at the time of presentation of the entry of the goods or the registration of the entry of the good on the Customs Computer System.

(3) A separate bill of entry shall, except in such circumstances as the Commissioner – General may permit, be delivered in respect of each consignment of goods exported that the Commissioner – General, determines constitutes a separate consignment.

(4) Where an exporter is unable, when effecting the entry of goods, to present an invoice or other document required to be produced in terms of subsection (5) of section forty-seven of the Act, an officer may, pending the production of the invoice or other document, accept a monetary deposit sufficient to safeguard the revenue and shall, thereafter, allow entry of the goods to be made.

(5) Subject to paragraph (a) of sub – regulation (1), any goods entered for export shall be required to exit from Zambia within five working days from their date of entry.

(6) There shall be charged, levied, collected and paid in respect of any goods that remain in the country beyond the period specified in sub – regulation (5) a fee at the rate set out in the First Schedule.

(7) Except in such circumstances as the Commissioner – General may permits, an entry of goods for export shall not be made without a taxpayer identification number.

(8) The verification of the weight of minerals, mineral ore and mineral products thereof shall be done by an officer on the basis of the following:

(a) an export permit issued by the Ministry responsible for minerals;

(b) a mineral analysis certificate and a mineral valuation certificate issued by the Director of Geological Survey;

©a mineral royalty clearance certificate issued by the Zambia Revenue Authority;

(d) a weigh bridge report issued by the relevant Government department, and

(e) a copy of the dispatch note at the point of exit duly furnished to the Commissioner-General by an exporter or an agent of the exporter

(As amended by S.I 6 of 2012, SI No 97 of 2012)

Permission to load goods for export

32. Except for goods to be exported by pipeline, the impression of an official Customs Division stamp over the signature of an identifiable officer on an entry for the export of the goods and on the associated consignment note, waybill or bill of lading and release order shall be sufficient permission for the loading of goods pursuant to section *forty-eight*

Permission to load goods into a pipeline for export

33. An operator of a pipeline intending to export goods through the pipeline shall provide to the Customs Division prior advice in Form CE 2 set out in the Eighth Schedule of the nature and quantity of goods to be exported and the intended date and time of that process and shall not commence any such process or pumping operation without the written permission of an officer.

Sealing of non duty paid stores on ships, aircraft, trains and vehicles other than railway trains

34. Where warehoused goods are to be exported in bond as stores for ships, aircraft, trains or vehicles other than trains, they shall be placed under seal in the ship, aircraft or train or vehicle as the case may be and the seal shall not be broken while the ship, aircraft train or other vehicle remains in Zambia.

Application for clearance of train or other vehicle

35. The report and application for clearance required to be made in respect of a train or other vehicle pursuant to section *forty-nine* of the Act shall be made in Form CE 15 set out in the Eighth Schedule.

Application for clearance of ship

36. An application for clearance of a ship to leave Zambia pursuant to section *fifty* of the Act shall be made in Form CE 15 set out in the Eighth Schedule.

Application for clearance of aircraft

37. An application for clearance of an aircraft to leave Zambia pursuant to section *fifty-one* of the Act shall be made in Form CE 15 set out in the Eighth Schedule.

Failure of ship or aircraft to leave in accordance with clearance

38. If a ship or aircraft cleared to leave Zambia delays its departure beyond a period of twenty four hours after clearance is given, or call at another port or aerodrome within Zambia before leaving the Republic, the certificate of clearance shall be deemed to have lapsed and a new application shall be made in Form CE 15 set out in the Eighth Schedule.

Form of Customs and Excise General Registration Certificate

39. Unless otherwise stated in these regulations, any requirement for a declaration to be made or lodged shall be taken to refer to a declaration in Form CE 16 set out in the Eighth Schedule.

PART VI

WAREHOUSING OF GOODS

Application for bonded warehouse licence

40. An application for the licensing of a bonded warehouse pursuant to section *fifty-five* of the Act shall be made in Form CE 17 set out in the Eighth Schedule.

Bonded warehouse licence

41. A bonded warehouse licences shall be issued in Form CE 18 set out in the Eighth Schedule subject to the payment of the prescribed fee as set out in the First Schedule.

Application for renewal of bonded warehouse licence

42. An application for renewal of a bonded warehouse licence pursuant to sub-section (3) section *fifty-five* of the Acts shall be made in Form CE 17 set out in the Eighth Schedule.

Management of bonded warehouse

43. (1) The owner or operator of a bonded warehouse shall keep a record in such form or manner as the Commissioner-General may require, of all goods received into or delivered from that bonded warehouse together with the authorities for such receipts and deliveries and shall make the record available for inspection by the Customs Division at any time.

(2) Except with the written permission of the Customs Division, the owner or operator of a warehouse shall not accept into a warehouse any goods other than goods entered for warehousing at that warehouse in Form CE 20 set out in the Eighth Schedule and delivered thereto by a customs carrier licensed under subsection (1) of section *forty-three* of the Act.

(3) Any goods received under this regulation into the warehouse shall be acknowledged by receipt in Form CE 19 set out in the Eighth Schedule to be issued forthwith by the owner or operator of the warehouse.

(4) Warehoused goods shall, immediately following their receipt in a warehouse, be marked by the owner or operator of the warehouse, on each outside package or container, with details of the date of warehousing, the importer or owner of the goods and such other details as are necessary to identify the content therein.

(5) Warehoused goods shall be stacked, or placed, in the warehouse in such manner as will facilitate their inspection by the Customs Division and their safe and secure storage.

(6) Except as may be provided by the Act or these regulations-

(b) no person other than an officer shall open any package in a warehouse or examine any warehoused goods and, in any case where any such unauthorised action is observed or is suspected to have occurred, the owner or operator of the warehouse shall immediately notify the Customs Division.

(c) no goods may be taken or delivered from a warehouse other than in accordance with delivery instructions contained on or within a duly completed release order in Form CE 4 set out in the Eighth Schedule.

Provided that any such instructions shall be signed by an identifiable officer and such signature shall be superimposed by the impression of an official Customs Division stamp.

Procedure for warehousing of excisable goods

44. (1) Entry for the warehousing of goods liable to excise duty or surtax shall be effected in Form CE 20 set out in the Eighth Schedule.

(2) Cigarettes shall be warehoused in terms of this regulation in unbroken packages each containing not less than two hundred cigarettes.

(3) If any entry made in terms of this regulation is incorrect, the Customs Division may, subject to such conditions as the Commissioner-General may impose, accept an application in Form CE 120, set out in the Eighth Schedule to amend the entry.

Procedure for re-warehousing of goods or for removal in bond to another port

45. (1) Entry of goods for removal from a warehouse for re-warehousing at the same port or for in bond carriage to another port, to be entered there for warehousing or consumption, shall be made in Form CE 20 set out in the Eighth Schedule.

(2) In the case of goods removed in bond to another port, the goods shall be conveyed by a licensed customs carrier and shall be delivered to a customs area pending their entry at that port for consumption or re-warehousing; provided that the maximum period for the movement of goods from one bonded house to another shall be five working days.

(3) Goods which have been removed in bond from one port to another in terms of this regulation shall, within three days after their arrival at the latter port, be entered for re-warehousing and be duly re-warehoused or shall be entered for consumption, failing which they shall be deemed to be forfeited and may be sold or disposed of by the Commissioner-General in terms of sections *two hundred and three* to *two hundred and five* of the Act.

(4) Entry for consumption or re-warehousing at the port of destination shall be made in Form CE 20 set out in the Eighth Schedule.

(5) If any entry made in terms of this regulation is incorrect, the Customs Division may, subject to such conditions as the Commissioner-General may impose, accept an application in Form CE 120 set out in the Eighth Schedule to amend the entry.

Procedure for the exportation in bond of warehoused goods

46. (1) Entry of goods for removal from a warehouse for exportation in bond shall be made in Form CE 20 set out in the Eighth Schedule.

(2) If any entry made in terms of this regulation is incorrect, the Customs Division may, subject to such conditions as the Commissioner-General may impose, accept an application in Form CE 120 set out in the Eighth Schedule to amend the entry.

(3) For the purposes of this regulation, the premises of a manufacturer licensed in terms of section *ninety-seven* of the Act shall be deemed to be a warehouse.

(4) Subject to regulation 47, any goods for exportation in bond shall be removed only by a licensed carrier.

(5) Except with the permission of the Commissioner – general, any carrier carrying goods in bond from Zambia shall be required to exit within five working days from the date of entry.

(6) There shall be charged, levied, collected and paid in respect of any carrier that remains in Zambia beyond the period specified in sub-regulation (2) a fee at the rate set out in the First Schedule.

Responsibility for duty on goods removed or exported in bond

47. (1) No goods shall be removed in bond or from one bonded warehouse to another other than by a customs carrier licensed in accordance with subsection (1) of section *forty-three* of the Act.

(2) Where goods are removed in bond or exported in bond, the customs carrier shall be responsible for the goods until evidence of safe removal or export is produced to the satisfaction of the Customs Division.

(3) Subject to the provisions of sub-regulation (2), a customs carrier shall be required to produce proof of exportation of goods in bond within thirty working days from the date of exportation.

(As amended by SI No 97 of 2012)

Marking of goods to be removed or exported in bond

48. A container of all goods to be removed or exported in bond shall, before removal or exportation, be marked conspicuously with the words "In Bond" subject to the nature of the container and as the circumstances permit.

Procedure for the removal of goods from warehouse for consumption

49. (1) Lodgment of the release notice with the owner or operator of the warehouse shall authorise such person to release the goods from the warehouse.

(2) If any entry made in terms of this regulation is incorrect, the Customs Division may, subject to such conditions as the Commissioner-General may impose, accept an application made in Form CE 120, set out in the Eighth Schedule to amend the entry.

Procedure for clearance of goods from warehouse for use as ship, aircraft, train or vehicle stores

50. (1) The entry of warehoused goods for removal as stores for ships, aircraft, trains or vehicles other than trains, shall be made in Form CE 20 set out in the Eighth Schedule.

(2) The Commissioner-General may determine the quantities of goods of each kind which are to be entered as stores for ships, aircraft, trains or vehicles other than trains taking into account the number of the crew, the passengers and the period during which the ship, aircraft, train or vehicle other than a train is likely to be on its proposed voyage or journey.

(3) Any goods removed under sub-regulation (1) shall be carried by a customs carrier licensed in accordance with the Act who shall be responsible for the duty on the goods until such time as safe delivery of the goods has been effected to the satisfaction of the Customs Division.

(4) Any goods removed and delivered under this regulation shall be placed under seal in the exporting ship, aircraft, train or other vehicle, by an officer in the manner required by Regulation 48.

(5) If any entry made in terms of this regulation is incorrect, the Customs Division may, subject to such condition as the Commissioner-General may impose, accept an application made in Form CE 120 set out in the Eighth Schedule to amend the entry.

Procedure for the operation of duty free shop

51. (1) Without limiting the generality of Regulations 40, 49 and 50, a duty free shop approved by the Commissioner-General shall be deemed to be a warehouse.

Provided that-

(a) the owner or person having control of any goods in the shop shall comply with the terms and conditions of operating such a warehouse;

(b) the entry of warehoused goods for removal as duty free stocks shall be effected in Form CE 20 set out in the Eighth Schedule;

(c) goods stored in a duty free shop shall be purchased only by identifiable persons cleared to depart on an international flight;

(d) any goods sold or disposed of shall be by retail invoice specifying such details as invoice number, flight number and passport number of the purchaser; and

(e) duty free goods shall be consumed only in the international departure lounge or may be taken aboard departing international flights.

(2) Any owner or operator of a duty free shop shall maintain records, in a correct, orderly and itemised manner, of all transactions undertaken and shall submit in such form and manner as may be required by the Commissioner-General, a monthly return of such business activities.

Payment of duty on locally manufactured oil products stored in a bonded warehouse

52. (1) Pursuant to the provisions of paragraph *(b)* of subsection (2) of section *fifty-eight* of the Act, excise duty and or surtax shall be paid as provided for in sub regulation (2) on locally manufactured hydrocarbon oils and oil products removed from a bonded warehouse licensed for the storage of such goods.

(2) Entry shall be made of all goods removed under, sub-regulation (1) in each accounting period of ten days, within five days following the end of the accounting period, as approved by the Commissioner-General, and all duties due on the goods shall be paid by bank certified cheque or deposited in an account at a Bank approved by the Commissioner-General on or prior to the tenth day following the end of each such accounting period.

(3) Where an entry of goods is not lodged within the prescribed periods, an addition duty of –

(a) one thousand penalty units; and

(b) One hundred penalty units for each day the entry is not lodged; shall be payable on the goods.

Removal of wet goods from warehouse for processing

53. Wet goods may be removed from a warehouse for the purposes described in subparagraph (i), paragraph *(a)* of subsection (3) of section *fifty-eight* of the Act without entry or payment of duty on the goods provided that the owner or person having control of such goods shall make an application for permission in Form CE 21 set out in the Eighth Schedule and shall comply with the terms and conditions of any permission so given.

Allowable deficiencies in quantity of warehoused goods

54. (1) **Pursuant** to paragraph *(a)* of subsection (4) of section *fifty-eight*, an officer may make the following allowances in respect of deficiencies in the quantity of warehoused goods-

(a) in the case of motor spirit stored in bulk tanks in a bonded warehouse, actual loss calculated to the nearest litre but not exceeding 0.5 per centum of the motor spirit delivered from the bonded warehouse during each period of one month;

(b) in the case of diesel oil stored in bulk tanks in a bonded warehouse, actual loss calculated to the nearest litre but not exceeding 0.3 per centum of the diesel oil delivered from the bonded warehouse during each period of one month;

(c) in the case of liquefied petroleum gas stored in bulk tanks in a bonded warehouse, actual loss calculated to the nearest litre or kilogram, as the case may be, but not exceeding 1.0 per centum of the liquefied petroleum gas delivered from the bonded warehouse during each period of one month;

(d) in the case of all other hydrocarbon oils stored in bulk tanks in a bonded warehouse, actual loss calculated to the nearest litre or kilogram, as the case may be, but not exceeding 0.5 per centum of the product actually delivered from the bonded warehouse during each period of one month.

(2) The allowances for warehoused wet goods lost in the following operations shall not exceed the limits indicated hereunder-

	Operation allowance	Maximum % *loss*
(i)	racking	1%
(ii)	bottling	2%
(iii)	blending	1%
(iv)	mixing	1%
(v)	fining	1%
(vi)	blending and bottling	2%
(vii)	mixing and bottling	2%
(viii)	racking and bottling	2%

(3) The losses referred to in sub-regulation (2) shall be calculated as follows-

(i) in the case of ale, beer, stout, cider and wines, in terms of litres and to the nearest one-tenth of a litre; or

(ii) in case of spirits, in terms of alcohol by volume and to the nearest one-tenth of alcohol by volume.

Application for permission to export goods as ship, aircraft or vehicle stores

55. An application for permission to export goods as ship, aircraft or vehicle stores in pursuant to section *fifty-nine* of the Act shall be made in Form CE 22 set out in the Eighth Schedule.

Processing or manipulation of goods within a warehouse

56. Warehoused goods may be processed or manipulated within such warehouse for the purposes described in section *sixty-three* of the Act provided that the owner or person having control of such goods shall first make application for permission in Form CE 21, set out in the Eighth Schedule and thereafter comply with the terms and conditions of any permission so given.

Samples of warehoused goods

57. (1) Application for permission to take a sample of warehoused goods pursuant to section *sixty-seven* of the Act shall be made in Form CE 23 set out in the Eighth Schedule.

(2) A sample of warehoused goods shall be taken from or returned to the warehouse only in the presence of an officer.

(3) Where a sample taken from warehoused goods is not returned to the warehouse, duty shall be paid on the goods at the time when the goods from which the sample was taken are cleared from the warehouse-

Provided that the Commissioner-General may in any particular case remit the duty on such sample.

Abandonment of warehoused goods

58. If the owner of any warehoused goods wishes to abandon them in terms of section *sixty-eight A* of the Act, the owner shall make written application to that effect to the Commissioner-General.

Missing goods or deficiencies in warehoused stock

59. If at any time warehoused goods are found to be missing or deficient beyond the deficiency allowable under the Act or these regulations, duty shall be due and payable on the goods in terms of section *fifty-eight* of the Act on the issue by the Customs Division, of a notice of claim in Form CE 20 set out in the Eighth Schedule.

Goods unaccounted for in a warehouse

60. Any goods found in a warehouse, which cannot be properly accounted for by the owner or occupier of the warehouse shall be deemed to be uncustomed goods and shall be-

(a) entered for warehousing and duly warehoused; or

(b) entered for consumption and removed from the warehouse:

Provided that where the importation of goods is prohibited or restricted, the goods shall be forfeited and dealt with as directed by the Commissioner-General.

PART VIA

DETERMINATION OF ORIGIN OF GOODS

Determination of origin of goods

60A. The determination of the origin any goods for the purposes of import and export shall be in accordance with the provisions of section *seventy- three* of the Act:

Provided that where any goods satisfy the terms and conditions of any international agreement that Zambia is a signatory to, the determination of the origin of those goods shall be in accordance with that particular agreement.

Certificate of origin and fees thereto

60B. (1) On application being made by an exporter of goods from Zambia, Customs Division shall, where those goods comply with the terms and conditions of section *seventy- three* of the Act or of any terms and conditions of any international agreement that Zambia is a signatory to, issue a certificate of origin for such goods.

(2) A certificate of origin referred to in sub-regulation (1) shall be issued upon payment of the fee set out in Part 6 of the first schedule.

PART V11

ORDINARY DUTIES, DUMPING AND COUNTERVAILING DUTIES

Interpretation

61. In this Part "like goods" means goods which are identical, that is, alike in all respects to those that are under consideration or, in the absence of such goods, others which are not alike in all respects but have all essential characteristics closely resembling those of the goods under consideration.

Determination of normal value

62. (1) For the purposes of section *seventy-five, seventy-five A, seventy-five B, seventy-five C, seventy-five D* and *seventy-five E* of the Act, the normal value of any goods exported or to be exported to Zambia shall be the price paid for like goods when sold in the ordinary course of trade for consumption in the country of export in sales that are arm's length transactions by the exporter or if like goods are not sold by the exporter, by other sellers of like goods.

(2) Where the Minister is satisfied that the normal value of goods cannot be determined under sub-regulation (1) for reason that-

(a) like goods are not sold in the ordinary course of trade for consumption in the country of export in sales that are arm's length transactions by the exporter and it is not practicable to obtain within a reasonable time information in relation to sales by other sellers of like goods that would be relevant for the purposes of determining a price under sub-regulation (1); or

(b) the situation in the market is such that sales in that market that would otherwise be relevant for the purposes of determining a price under sub-regulation (1) are not suitable for determining such a price, the normal value shall be the sum of-

(i) such amount as determined by the Minister to be the cost of production or manufacture of the goods in the country of export;

(ii) such amounts as the Minister determines would be reasonable amounts for administrative and selling costs, delivery charges and other charges incurred in the sale; or

(iii) an amount calculated in accordance with such rate as the Minister determines would be the rate of profit on that sale having regard to the rate of profit normally realized on sales of goods of the same general category in the domestic market of the country of export of the goods.

Determination of subsidy

63. For the purposes of section *seventy-five*, *seventy-five A*, *seventy-five B, seventy-five C, seventy-five D* and *seventy-five E* of the Act, the amount of any subsidy on any imported goods shall be determined in such manner as the Minister may direct but shall not be more than the difference between the export price and the normal value as determined in accordance with regulation 62.

Complaint against dumped or subsidised imports

64. Pursuant to the provisions of section *seventy-five B* of the Act any person, being a resident in Zambia, acting by or on behalf of the domestic industry, who considers that imported goods are being dumped or subsidised and by reason thereof material injury to an industry has been or is being caused or is threatened or that the establishment of an industry has been or is being materially retarded may make a complaint against such practice by the lodging with the Commissioner-General a duly completed form of complaint in Form CE 24 set out in the Eight Schedule together with the prescribed fee therefor as set out in the First Schedule.

Initial investigation of alleged dumped or subsidised goods

65. The Commissioner-General shall, within a period of sixty days from the receipt of a duly completed complaint lodged in accordance with Regulation 64, undertake an initial investigation of the circumstances and report to the Minister recommending whether or not a provisional dumping or countervailing duty should be imposed in accordance with the provisions of section *seventy-five B* of the Act.

PART VIIA

TARIFF CLASSIFICATION OF GOODS

Application for advance tariff ruling

65A. An application for an advance tariff ruling pursuant to section *Eighty Four C* of the Act shall be made in form CE 37 set out in the Eighth Schedule.

Validity of advance tariff ruling

65B. An advance tariff ruling issued under section *Eighty Four C* of the Act shall be valid for a period of twelve months from date of issue.

PART VIII

AGREEMENTS UNDER COMESA

Interpretation of terms under COMESA Agreements

66. In this Part, unless the context otherwise requires-

"COMESA" means the Common Market for Eastern and Southern Africa established by Article 1 of the Treaty;

"Member State" means a member of COMESA; and;

"Treaty" means the Treaty for the establishment of COMESA.

Suspension and reduction of duties under COMESA agreement

67. (1) Any goods originating in a Member State of the Common Market shall be liable to customs duty at the rate appearing in the Customs Tariff set out in the First Schedule of the Act but which shall be suspended by hundred per centum to an effective rate of zero per centum of the substantive tariff rate.

(2) The suspension of duty referred to in sub-regulation (1) shall apply to goods supplied from a Member State and qualifying as originating from a Member State in terms of the Protocol on the Rules of Origin set out in Article 15 of Annex III to the Treaty.

Determination of origin of goods under COMESA

68. The origin of any goods shall be determined in accordance with the Protocol on the Rules of Origin set out in Article 15 of Annex 111 of the Treaty and an importer of qualifying goods who wishes to claim such suspended duty rate shall lodge with the entry, a certificate of origin.

Certificates of Origin and fees thereto

69. (1) On application made by an exporter of goods from Zambia, the Customs Services may, where in accordance with the terms and conditions of any relevant international agreement that Zambia is signatory to, issue a Certificate of Origin on the origin of such goods.

(2) There shall be charged, levied, collected and paid in respect of every Certificate of Origin issued by the Customs Division under sub-regulation (1) a fee at the rate set out in the First Schedule.

PART VIIIA

AGREEMENTS UNDER SADC

Interpretation

69A. in this part, unless the context otherwise requires-

"Member State" means a Member State of SADC as defined in the Treaty;

"SADC" means the Southern African Development Community;

"SADC Trade Protocol" means the Protocol on Trade in the Southern African Development Community concluded under Article 22 of the Treaty; and

"Treaty" means the Treaty of Southern African Development Community.

Suspension and reduction of duties under SADC Treaty

69B. (1) Except as provided for in sub-regulation (2), any goods originating in a Member State of the Southern African Development Community and listed in the Ninth Schedule and the Tenth Schedule, shall be liable to customs duty at the rate set out in the First Schedule to the Customs and Excise Act which shall be suspended by one hundred percent of the substantive tariff rate:

Provided that-

(a) the originating Member State has implemented the SADC Trade Protocol; and

(b) the goods satisfy the applicable rules of origin as set out in Annex I and Appendix I to Annex I of the SADC Trade Protocol;

(2) Wherever in column (3) of the List of Working or Process Carried out on Non-originating Materials that confers Originating Status set out in the Appendix I to Annex I of the SADC Trade Protocol, the words "NOT AGREED RULE = NO PREFERENTIAL TREATMENT" appear, the goods classified under such chapters or headings shall not qualify for preferential treatment and the substantive tariff rates prescribed in the First Schedule to the Customs and Excise Act shall apply.

(3) The provisions of the SADC Trade Protocol shall have force and effect notwithstanding anything to the contrary contained in the Ninth and Tenth Schedules.

Determination of origin of goods under SADC

69C. The origin of goods shall be determined in accordance with the rules of origin set out in Annex I and Appendix I of Annex I of the SADC Trade Protocol and an importer of qualifying goods who wishes to claim such suspended duty rates shall lodge ,with the entry, a certificate of origin.

Determination of origin of goods under SADC

69D. (1) On application made by an exporter of goods from Zambia, the Customs and Excise Division shall, where those goods comply with the terms and conditions of SADC Trade Protocol, issue a certificate of origin of such goods.

(2) There shall be charged, levied, collected and paid in respect of every certificate of origin issued by the Customs and Excise Division under sub-regulation (1) a fee at the rate set out in the First Schedule.

PART VIIIB

SPECIAL PREFERENTIAL TARIFF TREATMENT AGREEMENT

Interpretation

69E. in this part, unless the context otherwise requires-

"Agreement" means the special preferential Tariff Treatment for the Least Developed Countries of Africa Agreement between the People's Republic Of China and the Republic of Zambia effected on 1st January 2005.

"China" means the customs territory of the People's Republic of China but does not include the customs territory of Hong Kong, Macao, and Taiwan.

"product list" means the list of products which qualify for preferential tariff treatment under the agreement and set out in the Twelfth Schedule.

Determination of origin of goods under agreement.

69F. The origin of goods on the product list when exported to China shall be determined in accordance with the rules of origin set out in Thirteenth Schedule.

Certificates of origin and fees in respect thereof

69G. (1) on application being made by an exporter of goods from Zambia the Customs Division shall, where those goods comply with the terms and conditions of the Agreement, issue a certificate of origin for those goods in Form SPT1 set out in the Fourteenth Schedule.

(2) A certificate of origin referred to in sub-regulation (1) shall be issued upon payment of the fee set out in the First Schedule.

PART VIIIC

SPECIAL PREFERENTIAL TARIFF TREATMENT AGREEMENT

Interpretation

69H. In this Part, unless the context otherwise requires-

"Agreement" means the Duty Free Preference Scheme by the Government of India for Least Developed Countries which came into effect in 2008;

"Eligible goods" means the products not included in the Product Exclusion List;

"India" means the customs territory of the Republic of India; and

"Product Exclusion list" means the list of products which do not qualify under the Agreement as set out in the Fifteenth Schedule.

Determination of origin of goods under Agreement.

69I. (1) The origin of eligible goods, when exported to India, shall be determined in accordance with the rules of origin set out in the Sixteenth Schedule.

(2) The determination of the origin of goods does not apply to the goods excluded under the Product Exclusion List.

Certificates of origin of goods and fees in respect there of exports to China

69J. (1) The Customs Division shall, on application being made by an exporter of goods from Zambia, issue a certificate of origin for the goods if -

(a) the goods are not on the Product Exclusion List; and

(b) the goods comply with the terms and conditions of the Agreement.

A certificate of origin referred to in sub-regulation (1) shall be in Form DFTPI-LDC1 set out in the Seventeenth Schedule and shall be issued upon payment of the applicable fee set out in the First Schedule.

69K. (1) the Government of India may in accordance with the Agreement, modify the rules and operation certification procedures.

(2)where the rules and operation certification procedures are modified by the Government of India pursuant to sub-regulation(1), the modification shall supersede the procedures and rules of origin set out in the Sixteenth Schedule.

69L. Where the Harmonised System of coding is changed as a result of the periodic revision of the codes by the World Customs Organisation, the description of the goods initially excluded under the Agreement shall continue to be treated as excluded and a reference to an old code shall be deemed to be a reference to the revised code in accordance with the rules of interpretation of the harmonised system of coding set out in the customs tariff in the First Schedule to the Act.

PART IX

VALUE FOR DUTY PURPOSES

Goods under hire or lease contract and record of customs valuation assessments

70 (1) For the purpose of section *eighty-five* of the Act, the value of any goods imported under a hire or leasing contract shall be the total rental or lease charges paid or payable as the case may be, adjusted in accordance with the Fifth Schedule.

(2)Where goods imported under hire or leasing contract are sold or disposed of in Zambia after the expiry of the hire or lease contract, the Commissioner – General shall, for purposes of determining the amount payable on those goods, take into consideration any factors that may affect the value at the time of entry for sale or disposal, but shall exclude any duties or taxes previously paid for the cost of the hire or lease.

(3) All documents, records and information necessary to establish the accuracy of any assessment made pursuant to the provisions of section *eighty-five* of the Act shall be kept and maintained for a period of not less than five years from the date of any entry made involving such assessment.

Notification of rates of exchange in respect of foreign currency

71. (1) The rates of exchange determined by the Commissioner-General pursuant to section *eight-seven* of the Act shall be determined in respect of each consecutive period of two weeks and shall be notified on the first day of each such period by publication in a daily newspaper of general circulation in Zambia.

(2)The rates of exchange determined by the Commissioner-General shall be the median of the ruling exchange rates obtainable from any four leading commercial banks in Zambia:

Provided that where the Commissioner-General considers that special circumstances exist, the rates of exchange shall be such rates of exchange as the Commissioner-General may determine.

PART X
REBATES, REFUNDS AND REMISSIONS OF DUTY

Interpretation

72. In this Part unless the context otherwise requires-

"remission" means the granting of an exemption from having to pay duty that would otherwise be payable and the word "remit" shall be construed accordingly;

"refund" means a refund of duty that has previously been paid and the expressions "a refund" and "to refund", shall be construed accordingly; and

"rebate" means a partial remission of duty payable or a partial refund of duty paid.

Application for refund of duty overpaid

73. An application for refund of duty overpaid shall be made in writing to the Commissioner-General.

Refund or remission of duty on goods destroyed or lost by accident while under customs control

74. (1) Subject to the provisions of this regulation, the Commissioner-General may grant a refund or remission of duty, on goods that before their removal from Customs Division control were destroyed by accident or lost, without going into consumption, without the willful act or negligence of any person for the time being responsible for, or in charge or control of, such goods:

Provided that such refund or remission shall be granted only if the Commissioner-General is satisfied that every effort was made and precaution taken to prevent the loss or destruction of the goods.

(2) An importer or owner of goods wishing to claim a refund or remission of duty in terms of this regulation shall make an application in writing to the Commissioner-General.

Remission of duty on warehoused goods not worth the duty

75. (1) The Commissioner-General may grant a remission of duty on goods whose worth is less than the duty thereon if the worth is established to the satisfaction of the Commissioner-General and provided that such goods are destroyed in such manner as the Commissioner-General may direct, under the supervision of an officer authorised for that purpose.

(2) Any application for remission under this Regulation shall be made in writing by the owner of the goods and shall include an undertaking to pay all expenses involved in the destruction of the goods and the attendance of the supervising officer.

Refund of duty paid on goods found to be of defective or faulty manufacture after release from Customs Division control

76. (1) Subject to the provisions of this regulation, the Commissioner-General may grant a refund of any duty, paid in respect of imported goods, which, after release from customs control, are found to be defective as a result of faulty manufacture or production:

Provided that any application for a refund under this regulation shall be made in writing by the importer within six months of the date on which duty was paid on the goods and shall be accompanied by-

(a) the full particulars of the goods imported including all invoices relating thereto;

(b) the full details of the customs entry made thereto;

(c) a written statement as to the nature, cause and extent of the defect which is the subject of the claim together with correspondence with the manufacturer, producer or supplier of the goods concerning the defect and copies of relevant insurance claims so made; and

(d) such other information as may be required in any particular case by the Customs Division.

(2) No refund shall be made unless the goods are re-exported or destroyed under the supervision of an officer according to terms and conditions set by the Commissioner-General.

(3) The cost of destruction of goods under sub-regulation (2) and the expenses of any officer supervising the destruction shall be met by the applicant and may be deducted from the amount of refund before payment thereof is made.

Refund or remission of excise duty or surtax on destroyed or defective goods or destroyed wet goods

77. (1) Subject to the other provisions of this regulation, the Commissioner-General may grant a refund or remission of any excise duty or surtax paid or payable on goods manufactured in Zambia which are found to be defective as a result of faulty manufacture or production:

Provided that any application for such refund or remission shall be made in writing by the manufacturer and goods returned unused within six months of the date of removal from licensed premises stating-

(a) the purpose for which they are to be returned;

(b) full details as to the nature, quantity, weight or volume of goods;

(c) the date on which they were produced or manufactured and the date on which they were removed from the licensed premises; and

(d) the nature and cause of defect in the goods.

(2) A refund of excise duty paid on wet goods destroyed shall be granted if the Commissioner-General is satisfied that-

(a) the goods have not been removed from the vessel in which they were placed by the manufacturer or brewer for the purpose of bottling, canning or other package;

(b) no substance, other than finning for the purpose of clarification, has been added to such goods subsequent to their removal from the licensed premises.

(3) No refund shall be made unless the goods are destroyed under the supervision of an officer according to terms and conditions set by the Commissioner-General.

(4) The costs of any destruction of goods including the costs and expenses of any officer required to supervise such destruction shall be met by the applicant and may be deducted from the sum of any refund due before payment thereof is made.

Rebate of duty on goods temporarily imported

78. (1) Subject to the other provisions of this regulation, a rebate of duty shall be granted in such circumstances, to such extent, and under such conditions as the Commissioner-General may approve, on goods temporarily imported into Zambia:

Provided that, if the goods are not exported from Zambia within a period fixed by the Commissioner-General, full duty shall be payable on the goods.

(2) Where goods are imported temporarily for purposes of exhibition or trade fairs, a remission of duty shall be granted provided that reciprocal treatment is accorded to goods exported from Zambia for purposes of exhibition in the importer's country of origin.

(3) Any person wishing to claim a rebate of duty in terms of sub-regulation (1) shall apply to the Customs Division, in writing, submitting details of-

(a) the nature, quantity, value and country of origin of the goods to be temporarily imported; and

(b) the purpose for which they are to be temporarily imported into Zambia.

(4) There shall be charged, levied, collected and paid in respect of any temporarily imported goods that remains in Zambia in beyond the authorized period a fee at the rate set out in part 11 of the first Schedule.

(5) Any goods that remain in Zambia beyond ten days after the authorized period shall be liable to seizure.

Remission or rebate of duty on goods re-imported

79. (1) Subject to the other provisions of this regulation, the Commissioner-General may grant a remission or rebate of duty on goods re-imported into Zambia after having been exported from Zambia if the goods were not so exported in bond or under any drawback of duty.

(2)Goods which are re-imported in substantially the same condition as they were in when they were exported may be imported free of duty.

(3)Where goods are re-imported after having been exported from Zambia for the purposes of repair and return to Zambia, they shall be subject to duty, if any, according to the rate applicable to their substantive tariff classification applied to the value of any such repair inclusive of freight and insurance costs thereto:

Provided that any person wishing to claim remission or rebate of duty under this regulation shall furnish such evidence and information relevant to the goods as the Commissioner-General may require.

Remission or rebate of duty on petty consignments

80. The Commissioner-General may grant a remission or rebate of duty-

(a) on a single consignment of goods when the total value, inclusive of freight and insurance, does not exceed the equivalent of fifty United States Dollars;

(b) on samples of negligible value; or

(c) on any single consignment of goods (excluding alcoholic beverages, cigars, cigarettes, or manufactured tobacco) imported by parcel post or air freight, when the total value of such consignment, inclusive of freight and insurance, does

not exceed the equivalent of One Thousand United States Dollars, on condition that-

(i) such consignment is sent to a private person by or on behalf of another person resident outside Zambia;

(ii) such consignment consists only of articles for the personal use of the addressee or the family of the addressee; and

(iii) such consignment is not imported for sale or industrial or commercial use.

(*As amended by* SI No's 17 of 2007 and 97 of 2012)

Refund or remission of duty on goods for diplomatic personnel

Cap.20

81. (1) Subject to the provisions of this regulation, a remission of duty shall be granted in respect of goods imported or taken out of bond, if such goods are supplied directly to any person who under the provisions of Article 36 of the Vienna Convention on Diplomatic Relations as applied by the Diplomatic Immunities and Privileges Act, or of any order made under that Act, is exempt from the payment of duty, and a refund of duty shall be granted in respect of motor vehicles and fuel purchased for official purposes from open stocks within Zambia by any such person, under such safeguards as the Commissioner-General may determine:

Provided that in the case of fuel purchased for official use from open stocks within Zambia, a refund of duty under this regulation shall be granted only in respect of fuel purchased from filling stations designated by the Commissioner-General.

(2) The person claiming a refund or remission in respect of goods imported or taken out of bond under this regulation shall make a declaration to the Customs Division that the goods on which the refund or remission is claimed are solely for official or private use and shall not be sold or otherwise disposed of without the prior consent of the Commissioner-General and the payment of the duty thereon at the rate leviable at the date of such sale or disposal.

(3) A remission under this regulation in respect of goods produced within Zambia and liable to excise duty shall be granted only in respect of goods, which have been supplied from a bonded warehouse or purchased direct from the manufacturer by the claimant.

(4) The applicant for a refund of duty under this regulation in respect of motor vehicles purchased from open stocks within Zambia shall furnish to the Customs Division a statement showing-

(a) the make, production year, engine number, model, registration number and value as originally entered for payment of duty, of the vehicle on which a refund of duty is sought;

(b) the place at which the duty was paid and the number and date of the relevant customs bill of entry;

and shall sign a declaration that the vehicle is being purchased for official or private use and shall not be sold or otherwise disposed of without the prior consent of the Commissioner-General and the payment of duty thereon at the rate leviable at the date of the sale or disposal.

(5) A refund of duty under sub-regulation (4) shall be granted only in respect of new vehicles.

(6) The applicant for refund of duty in respect of motor fuel purchased from open stocks within Zambia shall furnish to the Customs Division a statement from the supplier from which the fuel was purchased, showing-

(a) the quantity purchased;

(b) a declaration signed by the applicant that the fuel was purchased for official or private use and that it has not been, and will not be sold or otherwise used or disposed of without the prior consent of the Commissioner-General and the payment of duty thereon.

(7) For the purpose of determining the amount of duty payable on an article sold or disposed of in Zambia after use, the Commissioner-General may take into consideration the depreciation of such article since its importation, removal from bond or purchase from open stocks, and the Commissioner-General shall remit the duty if such sale or disposal is effected more than five years after the date upon which the remission, rebate or refund was first granted.

Refund or remission of duty on goods for diplomatic mission

81A. (1) Subject to the provisions of this regulation, a remission of duty shall be granted in respect of goods imported or taken out of bond, if such goods are for the exclusive use of the Government of any foreign country or an international organisation with a diplomatic mission in Zambia, and a refund of duty shall be granted in respect of fuel purchased for official purposes from open stocks within Zambia, a refund of duty under this regulation shall be granted only to an oil marketing company approved by the Energy Regulation Board.

(2) Subject to regulation (1), a person claiming a refund or remission of duty in respect of goods imported or taken out of bond shall make a declaration to the Customs Division that the goods on which the refund or remission is claimed are solely for official use and shall not be sold or otherwise disposed of without the prior consent of the Commissioner-General and the payment of the duty thereon at the rate leviable at the date of such sale or disposal.

(3) A remission of duty under this regulation in respect of goods produced within Zambia and liable to excise duty shall be granted only in respect of goods, which have been supplied from a bonded warehouse or purchased direct from the manufacturer.

(4) Any oil marketing company applying for a refund of duty in respect of fuel sold to a diplomatic mission shall furnish, to the Customs Division, a

statement accompanied by the original copy of the local purchase order issues by the mission to which the fuel was supplied stating-

(a) the quantity of fuel supplied; and

(b) a declaration signed by an authorised person stating that the fuel was supplied for official use and that it has not been, and will not be, sold or otherwise disposed of without the prior consent of the Commissioner-General and payment of duty thereon at the rate leviable at the date of the sale or disposal.

(5) Where goods are sold or disposed of in Zambia after use, the Commissioner-General shall, for purposes of determining the amount of duty payable on these goods, take into consideration the depreciation of such goods since their importation, removal from bond or purchase from open stocks.

(6) The Commissioner-General shall remit the duty on the goods if the goods are sold or disposed off more than five years after the date on which the remission or refund of duty was first granted.

Refunds and remissions of duty on air time for diplomatic personal

81B. Subject to the provisions of this regulation, a refund or remission of excise duty shall be granted in respect of talk time purchased from a licensed service provider, if such air time is for the exclusive use of the government of any foreign country or an international organisation with a diplomatic mission in Zambia, under such safeguards as the Commissioner-General.

Remission of duty on goods imported temporarily by visitors and tourists

82. (1) Subject to sub-regulation (2) a remission of duty shall be granted in respect of goods, other than motor vehicles, temporarily imported into Zambia by visitors and tourists for their own use.

(2) The goods referred to in sub-regulation (2) shall be declared on importation and, if not similarly declared and produced for inspection by the visitor or tourist at the port or aerodrome of departure, shall be deemed to have been imported and shall be subject to the duty which, as assessed by the Customs Division, shall be due and payable.

Remission of duty on motor vehicles imported by visitors and tourists

83. (1) Subject to the other provisions of this regulation, a remission of duty shall be granted in respect of motor vehicles temporarily imported into Zambia by visitors and tourists for their own use.

(2) Vehicles referred to in sub-regulation (1) shall be declared on importation and produced for inspection by the visitor or tourist at the port of departure:

Provided that the duty may be remitted on motor vehicles which, having been temporarily imported into Zambia in terms of this regulation, are damaged and are surrendered unconditionally to the Commissioner-General.

(3) Where the owner of a vehicle wishes to surrender it and to claim a remission of duty in terms of the proviso to sub-regulation (2), the owner shall-

(a) make a written declaration to the Commissioner-General stating-

(ii) that the owner does not wish to remove the vehicle from Zambia;

(iii) that the owner relinquishes all title to the vehicle and surrenders it unconditionally to the Commissioner-General; and

(b) deliver the vehicle to the Commissioner-General or make such arrangements as may be necessary to enable the Commissioner-General to take possession of it:

Provided that the Commissioner-General may, dispense with any or all of these conditions.

(4) A vehicle shall not be surrendered, under this regulation if its permanent importation would be contrary to any written law relating to control of imports, which may be in force in Zambia.

(5) Vehicles surrendered in terms of sub-regulation (3) shall be sold or disposed of in accordance with section *two hundred and three* to *two hundred and five* of the Act.

(6) There shall be charged, levied, collected and paid in respect of any temporarily imported vehicle that remains in Zambia beyond the authorized period, a fee at the rate set out in Part 11 of the First Schedule

(7) Any vehicle that remains in Zambia beyond ten days after the authorized period shall be liable to seizure

Remission of duty on commercial traveller's sample

84. (1) Subject to the other provisions of this regulation, a remission of duty shall be granted in respect of traveler's samples when imported into Zambia on declaration that they will be exported within twelve months from the date of importation or within such time as the Commissioner-General may specify.

(2) The goods referred to in sub-regulation (1) shall be declared and entered on importation and duty shall be secured by way of deposit of money paid and receipted at the first customs port or aerodrome of arrival.

(3) If the samples are not entered for export and produced for inspection within twelve months from the date of entry, the samples shall be deemed to have been imported and the person who imported them shall be liable for the duty payable thereon according to their value at the time of importation.

(4) Where the importer fails to enter the goods within such further time as may be specified by the Commissioner-General, the goods shall be entered by the Customs Division and the deposit of money paid shall be used to account for the duty owing.

Remission of duty on new resident's effects

85. (1) Subject to the other provisions of this regulation, a remission of duty shall be granted in respect of household and personal effects including one motor vehicle per household imported by any person (including a citizen of Zambia) who arrives in, or returns to, Zambia to take up or resume employment or residence (in this regulation referred to as the "new resident") if the new resident proves to the satisfaction of the Customs Division:

(a) that the new resident has been resident outside Zambia for a period of not less than two years before the date of arrival in, or return to, Zambia;

(b) that the effects were the property of the new resident before the date of departure for Zambia from the previous country of residence; and

(c) that the effects were imported by the new resident at the time of arrival in Zambia, or, if there is any delay between the arrival and the importation of the goods, that the delay is not unreasonable and is due to circumstances beyond the control of the new resident;

Provided that the period of delay in the importation of personal effects and household goods referred to in this paragraph shall not exceed six months from the date of the arrival of the new resident in Zambia.

(2) Any person claiming a remission of duty in terms of sub-regulation (1) shall lodge a duly completed entry together with a declaration in Form CE 20 set out in the Eighth Schedule.

(3) The effects on which a rebate of customs duty has been granted under this regulation shall not be sold or otherwise disposed of in Zambia, except with the prior consent of the Commissioner-General and on payment of duty, if any, at the rate leviable at the date of sale or disposal.

(4) For the purpose of determining the amount of duty payable on any effects sold or disposed of in Zambia after use, the Commissioner-General may take into consideration the depreciation since importation, and the Commissioner-General shall remit the whole duty if the sale or disposal is effected more than five years after the date upon which the rebate was first granted.

Remission of duty on deceased Person's effects

85A. (1) Subject to the other provisions of this regulation, a remission of shall be granted in respect of household goods and personal effects including one motor vehicle duly registered in the name of the deceased person, imported by a duly appointed administrator of the estate of a deceased person whose remains are returned to Zambia for burial or are buried or cremated outside Zambia if the administrator proves to the satisfaction of the Commissioner-General-

(a) that the deceased person was a Zambia citizen by decent or nationalization;

(b) that the death of the deceased person was certified by a duly qualified medical practitioner;

(c) that the household goods and personal effects were the property of the deceased person before the date of death; and

(d) that the household goods and personal effects were imported by the administrator at the time of arrival of the remains in Zambia, or, if there is a delay between the arrival and the importation of the goods or where the remains were buried or cremated outside Zambia that the delay is not unreasonable and is due to circumstances beyond the control of the administrator:

Provided that the period of the delay in the importation of the household goods and personal effects referred to in this paragraph shall not exceed twelve months from the date of the burial or cremation of the deceased.

(2) Any person claiming a remission of duty under sub-regulation shall lodge a duly completed entry together with a declaration in form CE 20 as set out in the Eighth Schedule.

(3) The household goods and personal effects on which a rebate of customs duty has been granted under this regulation shall not be sold or otherwise disposed of in Zambia, except with the prior consent of the Commissioner-General and on payment of duty, if any, at the rate leviable at the date of sale or disposal.

(4) The Commissioner-General may, for the purpose of determining the amount of duty payable on any household goods and personal effects sold or disposed off in Zambia after use, take into consideration the depreciation since importation, and shall remit the whole duty if the sale or disposal is effected more than five years after the date upon which the rebate was first granted.

(As amended by SI 6 of 2015)

Remission of duty on traveller's effects

86. (1) A remission of duty shall be granted in respect of goods for the personal use of a traveler that are imported upon that person or in the baggage accompanying that person, on the same ship, aircraft or vehicle provided that the articles have been in use by the traveler prior to importation and are in such quantities as may be considered reasonable by the Commissioner-General.

(2) A remission of duty shall be granted on goods not exceeding in value the equivalent of one thousand United States Dollars for each traveler in respect of goods, other than goods for commercial use or the goods referred to in sub-regulation (1), imported by a traveler in the baggage accompanying that traveler or upon that person and declared to the Customs Division:

Provided that if the amount of duty payable by the traveler after the allowance of the remission does not exceed ten Kwacha, that amount shall also be remitted.

Remission of duty on goods used in occupational therapy or training

87. (1) Goods imported by organisations listed in the Second Schedule shall be admitted free of duty, on declaration made by the Chairman, Secretary or other responsible officer that the goods will be used exclusively for the purposes of occupational therapy for the treatment of patients suffering from any disease, deformity or physical incapacity or otherwise for the occupational training of the blind.

(2) The declaration referred to in sub-regulation (1) shall be made in Form CE 25 set out in the Eighth Schedule and shall include an undertaking that if any of the goods are used for any purpose other than the declared purpose, the duty thereon shall be paid.

87A. (1) A modified motor vehicle imported by a person with a disability who is registered with the Zambia Agency for Persons with Disabilities Act,2012, shall be admitted free of any import duty upon certification by the Ministry responsible for persons with disabilities.

(2) Any rebate, refund or remission approved pursuant to this regulation shall be granted

(a) on condition that the modified motor vehicle concerned shall not be sold, or otherwise disposed of, except with the prior consent of the Commissioner-General and upon payment of duty, if any at the rate leviable at the date of such sale or disposal: and

(b) on such other condition as the Commissioner General ay determine

(3) For the purpose of determining the amount of duty payable on an article in accordance with sub-regulation (2), the Commissioner General may take into consideration the depreciation of the article since it was imported, removed from bond or purchased from open stocks, and the Commissioner general 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

(4) In this regulation, "modified vehicle" means a nonconventional motor vehicle specifically altered or adapted prior to importation to suit the disability of the importer

(As amended by SI No 97 of 2012)

Rebate, refund or remission of duty on goods for scientific, relief or other programme

88. (1) An organisation engaged in 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 a 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 Commissioner-General, 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 Commissioner General 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

(As repealed and replaced by SI No 6 of 2015)

Rebate, refund or duty on goods for public benefit

88A. (1) A public benefit organization approved in accordance with the Customs and Excise (Public Benefit Organization) (Rebate, Refund or Remission) Regulations, 2009, shall, subject to the provisions of this regulation, 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 and are to be used in connection with providing a service for the benefit of the public.

(2) Any rebate, refund, or remission under sub regulation (1) shall be granted in accordance with terms and conditions of the Customs and Excise (Public Benefit Organizations) (Rebate, Refund or Remission) Regulations, 2009

(3) An organization granted a rebate, refund or remission under sub regulation (1) shall submit a declaration in Form CE 25 set out in the Eighth Schedule.

(4) A rebate, refund or remission granted under this regulation shall be granted on condition that the goods concerned shall not be sold, or otherwise disposed of, to any person not entitled to import them free of duty except with the approval of the Commissioner – General and on payment of duty, at the rate leviable at the date of such sale, use or disposal.

(5)For purposes of determining the amount of duty payable on an article in accordance with sub regulation (4), the Commissioner _General may take into consideration the depreciation of the article since it was imported or removed from bond as the case may be, and the Commissioner- General 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.

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 organization engaged in a scientific relief, agricultural, technical assistance or development programme or schemes 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 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 programme shall be limited to the goods which are specified in the bill of quantities, where applicable, for the programme that qualifies for a remission.

(4) Where an implementing agency contracts a third party to undertake a programme referred to in sub-regulation (3), the implementing agency shall notify the Commissioner-General in writing, of any amendments to the bill of quantities or any other part of the agreement with such documentation as the Commissioner-General may specify, and any remission granted in respect of the programme shall be limited to the goods which are specified in the amended bill of quantities, where applicable, for the programme that qualifies for a remission.

(5) The goods specified in a bill of quantities shall be solely for the purpose of the programme for which the funds were provided and shall not be sold or otherwise disposed of except with the prior consent of the Commissioner General and upon payment of duty, if any, at the rate leviable at the date of such sale or disposal.

(6) For the purpose of determining the amount of duty payable on an article in accordance with sub-regulation (5), the Commissioner General-

(a) may take into consideration the depreciation of the article since it was imported, removed from bond or purchased from open stocks: and

(b) shall remit the duty if the sale or disposal is to be effected more than five years from the date of the grant of the rebate, refund or remission of duty.

(7) Sub-regulation (1) does not apply to consumables, personal items, office equipment and other equipment and machinery owned by the contractor.

(8) In this regulation, unless the context otherwise requires –

"consumables" means items that are utilized by an organization and are depleted on a regular basis, and includes fuel, lubricants, spare parts and tyres: and

"implementing agency" means a Government Ministry or any other organization approved by Government to undertake a development programme on behalf of the Government.

(As amended by SI No 97 of 2012, SI No 6 of 2015)

Refund or remission of duty on goods for approved technical staff

90. (1) Subject to the other provisions of this regulation, a person recruited from outside Zambia to work in Zambia in connection with a scientific, relief, agricultural, technical assistance or development programme or scheme conducted or managed by an organisation that is approved by the Minister and listed in the Third Schedule, shall be granted a refund or remission of the whole of any duty paid or payable in respect of the importation of personal effects and household goods including one motor vehicle per household.

Provided that the importation of personal effects and household goods is made within six months of arrival in Zambia.

(2) Any rebate, refund or remission granted under this regulation shall be in accordance with the terms and conditions of an agreement or memorandum of understanding entered into between the Government of the Republic of Zambia and the organisation referred to in sub-regulation (1) or as the case may be, the supervising body of that organisation, and shall require the lodgment of a duly completed declaration made by a responsible member of that organisation attesting to the person's qualification for the refund or remission.

(3) The individual person referred to in sub-regulation (1) shall be required to make a declaration in Form CE 25 set out in the Eighth Schedule and the personal effects imported shall not be sold or otherwise disposed of in Zambia except with the prior consent of the Commissioner-General and upon payment of duty, if any, at the rate leviable at the date of such sale or disposal.

(4) For the purpose of determining the amount of duty payable on any effects sold or disposed of in Zambia after use, the Commissioner-General may take into account the depreciation thereof since its

importation and the Commissioner-General shall remit the duty if such sale or disposal is effected more than five years after the date on which goods were imported.

Refund or remission of duty on goods imported or purchased by Tazara

91. (1) Subject to the other provisions of this regulation a refund or remission of the whole of the duty paid or payable shall be granted on goods imported or purchased by the Tanzania/Zambia Railway Authority for its own use.

(2) Any entry or application made pursuant to this regulation shall be accompanied by a duly completed declaration in Form CE 25 set out in the Eighth Schedule made by a responsible officer of the company and attesting to the intended use of the goods.

(3) Any goods on which a refund or remission of duty has been granted under the provisions of this regulation shall not be sold or otherwise disposed of in Zambia without the prior consent of the Commissioner-General and on payment of the duty, if any, at the rate leviable at the date of such sale or disposal.

Refund or remission of duty on goods imported or purchased by Zambezi River

91A. (1) Subject to the provisions of this regulation, a refund or remission of the whole of the duty paid and payable shall be granted on goods imported or purchased by the Zambezi River Authority for its own use.

(9) Any entry or application made pursuant to this regulation shall be accompanied by a duly completed declaration in Form CE 25 set out in the Eighth schedule made by a responsible officer of the company and attesting to the intended use of the goods.

(5) Any goods on which a refund of duty has been granted under the provisions of this regulation shall not be sold or otherwise disposed of in Zambia without the prior consent of the Commissioner –General and on payment of the duty, if any, at the rate leviable at the date of such sale or disposal.

Refund or remission of duty on goods for construction or operation of pipeline

92. (1) Subject to the provisions of this regulation, a refund or remission of the whole of the duty paid or payable shall be granted in respect of all plant, machinery, equipment and other goods and materials imported or taken out of bond by persons engaged in the construction or operation of a pipeline:

Provided that all such plant, machinery, equipment and other goods and materials are to be built into or to form a part of a pipeline or they will be used solely for the operation, maintenance or repair of the pipeline.

(2) The person claiming a refund or remission under this Regulation shall complete a declaration in Form CE 25 set out in the Eighth Schedule and the goods shall not be sold or otherwise disposed of without the prior

consent of the Commissioner-General and payment of the duty thereon at the rate leviable on such goods as at the date of such sale or disposal.

(3) For the purposes of this Regulation "pipeline" means a pipeline for the transportation of refined petroleum products or crude oil as may be approved by the Minister for the purposes of this regulation and shall include storage tanks, pumping stations and ancillary works and buildings.

(4) For the purposes of determining the amount of duty payable on an article sold or disposed of in Zambia after use, the Commissioner-General may take into consideration the depreciation of such article since its importation or removal from bond and shall remit the duty if such sale or disposal is effected more than five years after the date on which the refund or remission was granted.

Refund of duty on fuel, lubricants and other technical supplies used in public transport aircraft

93. (1) Subject to the provisions of this regulation, a refund of the whole of the duty paid, shall be granted in respect of fuel, lubricants and other consumable technical supplies that are consumed during the business operation of any public transport aircraft, except aircraft owned or operated by a private club for the purpose of training or pleasure.

(2) An application for a refund under this regulation shall be made in writing to the Commissioner-General.

Cap. 444

(3) In this regulation the term "public transport aircraft" has the meaning assigned to it in Regulation 2 of the Air Navigation Regulations.

Refund or remission of duty on aircraft stores and equipment

94. (1) Subject to the other provisions of this regulation, a refund or remission of the whole of the duty paid or payable shall be granted in respect of-

(a) stores, aircraft equipment, ground equipment and spare parts imported or supplied for use in or for the maintenance of aircraft engaged in international air navigation;

(b) all aircraft, tools spare parts and equipment temporarily imported for use in the search, rescue, investigation, repair or salvage of lost or damaged aircraft, if the aircraft, tools, spare parts and equipment are exported within one month of the conclusion of the search, rescue, investigation, repair or salvage.

(2) Where articles are imported or purchased from in bond stock, in terms of paragraph *(a)* of sub-regulation (1), the owner of the aircraft or agent shall, on presentation of the relevant bill of entry, make a declaration in Form CE 25 set out in the Eighth Schedule and the goods shall not be sold or otherwise disposed of or used for any other purpose.

(3) Where articles are purchased in terms of sub-regulation (1) from duty paid stocks, application for refund of duty paid thereon shall be made

in writing to the Commissioner-General and shall be accompanied by a declaration in Form CE 25 set out in the Eighth Schedule and the goods shall not be sold or otherwise disposed of or used for any other purpose and the burden of proving the amount of duty paid on the articles shall be on the applicant.

(4) Aircraft tools, spare parts and equipment temporarily imported in terms of paragraph *(b)* of sub-regulation (1) shall be admitted under such conditions as the Commissioner-General may determine.

Remission of duty on airline and airline operator's documents

95. (1) Subject to sub-regulation (2) a remission of customs duty shall be granted on airline and airline operators' documents imported in pursuance of the Convention of International Civil Aviation, as defined in the Aviation Act.

Cap. 444

(2) The documents referred to in sub-regulation (1) are airway bills, consignment notes, passenger tickets and boarding passes, miscellaneous charges orders, damage and irregularity reports, baggage and cargo labels, timetables, and weight and balance documents, for use by airlines and airline operators.

Rebate, refund or remission of duty for mining right holder

Cap. 213

96. (1) Subject to the provisions of this regulation, a rebate, refund or remission of the whole or any part of the duty paid or payable shall be granted in respect of mining plant, mining machinery, mining equipment and other goods specially designed for mining activities, other than spare parts therefore, imported or taken out of bond by a holder of a mining right issued pursuant to the Mines and Minerals Development Act, 2008

(2) A holder of a mining right who intends to claim for a rebate, refund or remission of duty under sub-regulation (1) shall furnish the Commissioner-General with details of-

(a) the mining right,

(b) the activities carried out pursuant to the mining right; and

(c) the nature and quantity, substantive tariff description and classification in the customs tariff and customs value of the goods in respect of which the rebate, refund or remission is sought.

(3) A holder of a mining right shall, in addition to furnishing the details required under sub-regulation(2),complete a declaration in Form CE 25 set out in the Eighth Schedule.

(4) For the purposes of this regulation, other goods used in mining operations shall include –

(a) a transmission or conveyor belt of subheading 5910.00.00;

(b) off highway dump trucks of subheading 8704.10.00 conveyors of subheading 8428.31.00 to 8428.90.00 inclusive; and

(c) mine locomotives of sub-headings 8428.50.00

(5) he goods in respect of which a refund, rebate or remission is granted under this regulation, shall not be sold or otherwise disposed of without the prior consent of the Commissioner –General and payment of

the duty thereon at the rate leviable on such goods as at the date of such sale or disposal. .

(6) For the purpose of determining the amount of duty payable on an article sold or disposed of, the Commissioner-General may take into consideration the depreciation of such article since its importation or removal from bond and shall remit the duty if the sale or disposal is effected more than five years after the date on which the refund or remission was granted.

Remission Of excise duty on goods purchased in bond by Zambia Defence Force

97. (1) Subject to the provisions of this regulation, the Commissioner-General shall remit, the whole of the excise duty payable on the locally produced goods listed in the Sixth Schedule, when such goods are purchased in bond through the means of an official local purchase order, for sale to, and for the exclusive use of, and consumption by, Zambia Defence Force personnel.

(2) The goods referred to in sub-regulation (1) shall be purchased from, and supplied in bond directly, by the companies listed in the Sixth Schedule to these regulations.

Rebate or remission of duty on goods imported by the National Assembly

98. (1) Subject to the provisions of this regulation, a refund or remission of duty shall be granted on goods imported or purchased by the National Assembly for use by members of the National Assembly.

(2) The goods on which duty has been remitted under sub-regulation (1) shall not be sold or otherwise disposed of to any person not entitled to import or purchase them free of duty, except with the consent of the Commissioner-General and on payment of duty, if any, at the rate leviable on the date of such sale or disposal.

PART XA

TAX INCENTIVES FOR INVESTMENT

Interpretation

98A. In this Part, unless the context otherwise requires-

Cap 281

"assembly" means the fitting together of component parts of a motor vehicle or trailer where the local content value addition is not less than twenty five percent of ex-factory price:

S.I No 65 of 2007

"bill of quantity" means a bill of quantity approved under the Multi-facility Economic Zones (General) Regulations, 2007;

Act No 11 of 2006

"business enterprise" has the meaning assigned to it in the Zambia Development Agency Act, 2006;

Cap 281

"equipment and machinery" includes specialized motor vehicles as defined under the Act , but excludes motor vehicles for the transportation

of passengers and goods or goods whose unit cost, excluding insurance and freight, is equal to or less than United States Dollar 1,000

Act No 11 of 2006

"priority sector" has the meaning assigned to it by the Zambia Development Act, 2006;

Cap 281

"rural area" means an area that is not an area declared, or deemed to have been declared , an area of any city or municipality under the Local Government Act.

Act No 11 of 2006

"rural business enterprise" has the meaning assigned to it in the Zambia Development Agency Act 2006.

Act No 11 of 2006

"Zambia development Agency' means the Zambia Development Agency constituted under section twenty of the Zambia Development Agency Act, 2006**.**

(As amended by SI 6 of 2015)

Validity period of rebate**,** Refund or remission of duty

98B. (1) A business enterprises that creates employment in accordance with an employment schedule submitted under section *sixty –nine* of the Zambia Development Agency Act 2006, shall be entitled to a rebate, refund or remission of duty paid or payable on goods under this part.

(2) any rebate, refund or remission of duty paid or payable in this Part, shall be valid for a total period of five years.

(3) Notwithstanding sub-regulation (2), the Minister shall suspend the incentives under this part if a business enterprise does not meet the requirements in sub-regulation (1).

(4)Importation of comparable goods that are locally manufactured, produced or assembled does not qualify for rebate, refund or remission of duty paid or payable under this Part. Rebate, refund or remission of duty on goods for establishment, rehabilitation or expansion of business enterprise.

Rebate, refund or remission on machinery, equipmentand inputs for roofing materials

98C (1) The Minister may approve a rebate, refund or remission of the whole or any part of the duty paid or payable in respect of

(a) machinery, equipment and component parts required for the assembly of motor vehicles and trailers by a business enterprise registered by the Zambia Development Agency: and

(b) inputs used in the manufacture of roofing sheets and roofing tiles

(2) A rebate, remission or refund granted under sub - regulation (1) is effective from the date of approval by the Minister

(3) In this regulation, "component parts " excludes complete unassembled units of motor vehicles, trailers, motorcycles and bicycles.

Refund, rebate or remission on machinery , equipment, etc for use in muilti-facility economic zone or industrial park

98D (1) The Minister may, on the recommendation of the Director General of the Zambia Development Agency approve a rebate, refund or remission of the whole or any part of the duty paid or payable in respect of -----

(a) machinery and equipment, other than spares for the machinery or equipment , required for use in manufacturing activities located in a muilti-facility economic zone, an industrial park or rural area

Act No 11 of 2006

(b) machinery and equipment other than spares for the machinery or equipment, required for use by a business enterprises eligible under the Second Schedule to the Zambia Development Agency Act,2006: or

(c) machinery, equipment and other goods specified in the bill of quantities submitted with an application for approval required for the development of the multi-facility economic zone or an industrial park

(2) A rebate, remission or refund granted under sub regulation (1) is effective from the date of approval by the Minister.

(3) Where rebate, refund or remission is granted pursuant to sub-regulation (1), the goods or inputs concerned shall not be sold or otherwise disposed of except with the prior consent of the Commissioner General and upon payment of duty, if any, at the rate applicable at the date of sale or disposal and on such conditions as the Minister may determine.

(4) For the purpose of determining the amount of duty payable in accordance with sub-regulation (3) the Commissioner General---

(a) may take into consideration the depreciation of the Machinery and equipment from the time of importation, removal from bond or purchase from open stock: and

(b) 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.

(5) A business enterprise to which a rebate, refund or remission is granted under this Part shall, upon the grant of the rebate, refund or remission, be deemed to be listed in the appropriate place in the Fourth Schedule

(As amended by SI No 97 of 2012, SI No 6 of 2015)

PART XI

DRAWBACK OF DUTY

Interpretation

99. In this Part, unless the context otherwise requires-

"duty" means the duty payable in terms of the Customs and Excise Tariff set out in the First and Second Schedules to the Act;

"drawback" means a refund of duty payable under these regulations;

"inputs" means goods consumed in or used for the growth, production or manufacture of output, but does not include capital items;

Provided that "spare parts" shall be considered as inputs if they are "consumables" as agreed between the Commissioner-General and a registered claimant in advance of the calculation of the applicable co-efficient;

"outputs" means goods grown, produced or manufactured in Zambia, but does not include cobalt, copper, lead or zinc; and

"produce" means to grow, manufacture or process output, but does not include mining, and cognate expressions shall be construed accordingly.

Drawback of duty

100. (1) Subject to the provisions of this Part, goods produced in Zambia using inputs upon which duty has been paid shall, when exported to any country, or supplied to any organisation entitled to a rebate, refund or remission of duty on such goods be subject to a drawback of duty on such inputs.

(2) Any exporter or supplier who wishes to claim drawback of duty under sub-regulation (1) shall register with the Commissioner-General by the submission of an application for registration in Form CE 26 set out in the Eighth Schedule.

(3) The Commissioner-General may, after consultation with the person who has produced output-

(a) determine the quality and value of any inputs used in the production of any output and the quantity and value determined shall be presumed, in the absence of evidence to the contrary to have been used in the production of the output; and

(b) determine the amount of duty included in the value of any inputs to be used in the production of any output and the amount determined shall be presumed, in the absence of

evidence to the contrary, to have been used in the production of the output.

Duty drawback co-efficient

101. (1) The amount of duty included in the value of any inputs to be used in the production of any output calculated as a proportion of the sales value of such output shall be termed as the duty drawback co-efficient.

(2) The duty drawback co-efficient shall be determined in accordance with Form CE 26A set out in the Eighth Schedule.

(3) The amount of any drawback paid or payable to an exporter or supplier shall be calculated by multiplying the lower of the selling price, standard price, ex-factory or other place of production of the output by the duty drawback co-efficient.

Maintenance of records

102. A person who produces output shall maintain records in a form approved by the Commissioner-General showing the quantity and value of any inputs used for or consumed in the production of output and the quantity and value of the output, which has been exported or supplied.

Claim for drawback of duty-

103. (1) when a person who has produced output wishes to claim a drawback of duty on exports or supplies that person shall submit to the Commissioner-General-

(a) a duly completed application in Form CE 26B set out in the Eighth Schedule; and

(b) a duly completed information worksheet in Form CE 26A set out in the Eighth Schedule.

(2) A person who produced output and has exported or supplied goods liable to drawback of duty may elect to offset the amount of any drawback due as a credit against future payment of duty on goods subsequently imported by that person:

Provided that a person who has produced output and who wishes to exercise this option shall make an endorsement to this effect on the application form.

(3) An application for duty drawback shall be made within six months of the date of exportation or supply sale of the output on which the claim is based.

Drawback on unused goods

104. (1) Subject to the other provisions of this regulation, a drawback of the whole of the duty paid shall be granted on unused goods, which are exported within two years from the date on which such duty was paid.

Provided that, at the time of export or supply, the goods are in the same state and condition as they were in at the time when the duty was paid.

(2) An application for drawback under this Regulation shall be made to the Customs Division in Form CE 27 set out in the Eighth Schedule prior to the export of any such goods and shall be accompanied by evidence of the payment of duty thereon as may be required by the Commissioner-General.

(3) Payment of drawback shall not be made without producing evidence of exportation or supply to the satisfaction of the Commissioner-General.

(4) Goods to which drawback has been granted under this regulation shall not be re-imported except with the consent of the Commissioner-General and on payment of full duty thereon.

PART XII
EXCISE AND SURTAX MANAGEMENT

Application for licence to manufacture goods subject to excise duty or surtax

105. An application pursuant to section *ninety-seven* of the Act for a licence to manufacture goods subject to excise duty or surtax in specified premises shall be made in Form CE 28 set out in the Eighth Schedule.

Licence to manufacture goods subject to excise duty or surtax

106. A licence to manufacture goods subject to excise duty or surtax shall be issued in Form CE 29 set out in the Eighth Schedule subject to the payment of the prescribed fee as set out in the First Schedule.

Application for Cigarette tax stamp

106A. For the purposes of section *one hundred* and *eight* A of the Act, an application for a cigarette tax stamp shall be made to the Commissioner – General in Form CE 28B set out in the Eighth Schedule.

Requirement for registration of manufacturers and importers of cigarettes.

106B. (1) The Commissioner – General shall not grant an application for cigarette tax stamps to an applicant unless the Commissioner-General is satisfied-

(a) that the applicant is licensed under *section ninety- seven* of the Act; or

(b) in the case of an importer or distributor, that the importer or distributor is duly registered for that purpose**.**

(2) The Commissioner- General if satisfied that the applicant satisfies the requirements for the issue of cigarettes tax stamps under regulation *one hundred and six B* shall subject to payment of a prescribed cigarette tax stamp fee issue the cigarette tax stamps to the applicant.

Cigarettes stamps to be assigned codes.

106C. The cigarette tax stamps issued pursuant to these Regulations shall be assigned codes in accordance with such categories as the Commissioner - General may determine for purposes of enforcing these regulations.

Application for renewal of licence to manufacture goods subject to excise duty or surtax

107. An application pursuant to section *ninety-seven* of the Act for renewal of a previously issued licence to manufacture goods subject to excise duty or surtax in specified premises shall be made in Form CE 28 set out in the Eighth Schedule.

Entry for consumption by manufacturer

108. The entry of goods liable to excise duty or surtax that are removed for consumption from the premises where they have been manufactured pursuant to paragraph *(b)* of subsection (1) of section *one hundred and eight* of the Act shall be made in Form CE 20 set out in the Eighth Schedule.

Warehousing of goods subject to excise or surtax by manufacturer

109. If the manufacturer of goods subject to excise or surtax wishes to remove the goods in bond from licensed premises to a bonded warehouse the goods shall be so entered in the manner set out in Regulation 45 and for the purpose of this Regulation, the premises of the manufacturer shall be deemed to be a warehouse.

Cocks and valves to be approved and repairs and alterations to be supervised

110. (1) Only such cocks and valves as have been approved by the Commissioner-General shall be used in a distillery, refinery or winery.

(2) A distiller, manufacturer of wine or refiner shall not, other than in the presence of an officer and with the permission of that officer-

(a) remove or cause to be removed any lock or seal, or any flange, pipe or fitting giving access to hydrocarbon oils, spirits or wines for repair or any other purpose; or

(b) carry out any alteration to any pipeline, still, safe, receiver, tank or vessel through which hydrocarbon oils, spirits or wine are conveyed or in which hydrocarbon oils, spirits, or wine are contained.

Markings on rooms, places, vessels, utensils, stills and machinery

111. (1) A distiller, manufacturer of wine or refiner shall, when required to do so by the Customs Division, mark and number every room, place, vessel, utensil, still and piece of machinery on the premises to the satisfaction of the Customs Division.

(2) A distiller, manufacturer of wine or refiner shall, when required to do so by the Customs Division, mark its capacity on each vat, receiver, tank and vessel on those premises.

(3) No person shall obliterate or alter any markings on any room, place, vessel, utensil, still or piece of machinery without the authority of the Customs Division.

Sampling of hydrocarbon oils on premises licensed in terms of section 97

112. (1) An officer may on application made in Form CE 23 set out in the Eighth Schedule permit a person licensed in terms of section *ninety-seven* of the Act to take samples of any hydrocarbon oils which are

necessary for the proper conduct of business from any drum, tank or vessel on the licensed premises for the purposes of determining quality or specification and the samples shall be taken in the presence of an officer.

(2) The officer shall, where appropriate, record particulars of the samples taken in terms of sub-regulation (1), in the register in which the account of such oils is kept and shall deduct the amount of such samples from the quantity of oil shown therein.

(3) A refiner may take samples of hydrocarbon oils from any tank or utensil as may be necessary for the proper conduct of business in the production of hydrocarbon oils:

Provided that, where possible, any such samples taken shall be returned to the tank or utensil, which they were taken.

Summary entry on cessation of manufacture

113. The entry required to be lodged by a licensed manufacturer pursuant to paragraph *(b)* of sub-section (1) of section *one hundred and thirty-eight* of the Act shall be made in Form CE 20 set out in the Eighth Schedule.

PART XIIA

EXCISE MANAGEMENT ON SERVICES

113A. Repealed by S.I 86 of 2010

113B. Repealed by S.I 86 of 2010

Entry for consumption by service

113C. An entry of services liable to excise duty shall be made in Form CE 20 as set out in the Eighth Schedule.

Notice on cessation of provision of service

113D. The notice required to be lodged by a service provider who ceases to provide services liable to excise duty in terms of section *one hundred and thirty-nine I* of the Act shall be made in Form CE 20 as set out in Eighth Schedule.

PART XIIB

MANAGEMENT OF SURTAX ON CARBON EMISSIONS

Interpretation.

113E. in this part, unless the context otherwise requires-

Cap 321

"Authority" means the Zambia Revenue Authority established under the Zambia Revenue Authority Act; and

"motor vehicle" means any mechanically propelled motor vehicle which is intended for use, or is capable of being used, on roads and includes a motor cycle but does not include an ambulance, a prison van or hearse.

Motor Vehicles subject to payment of carbon emission tax

113F. (1) Except for a motor vehicle which is entered to be warehoused, removed in bond on a carrier or manufactured in Zambia, every motor vehicle which is imported, temporarily imported into, or in transit through Zambia shall be subject to a surtax on carbon emissions at the time of importation or when transiting through Zambia as the case may be, and the owner or person in charge of such motor vehicle shall be required to obtain a carbon emission tax certificate:
Provided that every motor vehicle which is-

Act No. 11 of 2002

(e) purchased in Zambia
(f) due for renewal of the motor vehicle road licence under the Road Traffic Act, 2002; or
(c) entered for consumption after warehousing or removal in bond, as a case maybe;

shall be subject to a surtax on carbon emissions at the time of purchase, renewal of road licence or entry for consumption as the case may be, and the owner or person in charge of such motor vehicle shall be required to obtain a carbon emission tax certificate.

(2)The rates for a carbon emission tax certificate shall be as set out in the Fourth Schedule to the Act.

Place of payment of surtax on carbon emissions

113G. The surtax on carbon emissions referred to in regulation 113F shall be payable at-

(a) any office of the authority; or
(b) any office of such Agent as may be designated by the Commissioner-General for the purposes of collecting surtax on carbon emissions.

Documents to be presented on payment of carbon emissions surtax Act No. 11 of 2002

113H. Any payment of surtax on carbon emissions shall be made upon presentation of the motor vehicle registration documents issued in respect of the motor vehicle under the Road Traffic Act, 2002, and in the case of motor vehicles in transit and those temporarily imported, upon the presentation of clearance or other relevant documentation.

Display of carbon emissions tax certificate

113I. A carbon emission tax certificate issued in respect of any motor vehicle shall be affixed in a conspicuous place on such motor vehicle.

Exemptions from payment of surtax on carbon emission

113J. Subject to the provisions of this part a refund or remission of surtax shall be granted in respect of carbon emissions, if a motor vehicle is imported into Zambia or, is for the exclusive use of an international organisation, a diplomatic mission or any person who is connected with that mission and enjoys the privileges and immunities provided under the Diplomatic Immunities and Privileges Act.

Cap 20

PART X11I

OFFENCES, PENAL PROVISIONS AND PROCEDURE

Notice of seizure

114. Notice of seizure pursuant to section *one hundred and sixty-two* of the Act shall be given in Form CE 30 set out in the Eighth Schedule.

Admission of offence

115. Admission of offence pursuant to section *one hundred and sixty-eight* of the Act shall be made in Form CE 31 set out in the Eighth Schedule.

Distress warrant

116. A warrant issued by the Commissioner-General pursuant to section *one hundred and seventy A* of the Act shall be in Form CE 32 set out in the Eighth Schedule.

Officer to show warrant and leave copy at premises

117. An officer executing a warrant issued pursuant to section *one hundred and seventy (A*) of the Act shall show such warrant on demand made by the owner or occupier of the premises and shall give a copy to such person or otherwise leave a copy on or at the premises.

Interest payable on late payment

118. Any interest to be charged pursuant to Subsections (2) of section *one hundred and seventy-one* of the Act shall be calculated at the prevailing discount rate determined by the Bank of Zambia plus two percent per annum for the period that the duty remains unpaid.

Recovery of debt from persons other than the principal debtor

119. Notice in writing pursuant to section *one hundred and seventy - one A* of the Act shall be given in Form CE 33 set out in the Eighth Schedule.

PART XIV
GENERAL

Requirement to be licensed as customs agent

120. (1) No person, company or body corporate shall do or offer to do for fee or reward for or on behalf of another, anything necessary for compliance with any requirement of the Act or any regulations or rules made hereunder in connection with the entry or clearance of imported goods, goods for export or locally manufactured goods subject to excise duty or surtax, unless that person or company or body corporate is-

(a) a person acting for the employer in the normal course of such employment in the entry of locally manufactured goods subject to excise duty or surtax or goods for export or the entry for consumption of imported goods at the port of first arrival; or

(b) a person acting for a diplomatic mission accredited to Zambia;

(c) a person acting for a manufacturer licensed under the Duty Drawback Scheme and Manufacturing under Bond Scheme; or; and

(d) the holder of a current Customs Agent's licence issued in accordance with this Act.

(2) Any person who contravenes this regulation commits an offence.

Application for Customs Agents licence

121. (1) Any company duly incorporated under the Companies Act may apply to be licensed as a Customs Agent by lodging with the Commissioner-General a completed application in Form CE 34 set out in the Eighth Schedule.

(2) Any individual person and any person, company or body corporate who in or with any such application gives any information or makes any representation to the Commissioner-General, knowing the same to be false or misleading in any material particular commits an offence under the Act.

Issue of Customs Agents licence

122. (1) On receipt of any completed application, the Commissioner-General may issue, subject to such terms and conditions as the Commissioner-General may impose, a Customs Agents licence and the licence unless sooner revoked shall remain in force until 31st December of the third year after the date on which it comes into force.

(2) Any such licence issued under this Regulation shall be issued in Form CE 35 set out in the Eighth Schedule subject to the payment of a fee set out in the First Schedule.

(3) Notwithstanding the generality of sub-regulation (1), the terms and conditions of licence to be issued by the Commissioner-General may include a requirement that the applicant complete a form of bond, guarantee or similar undertaking for such amount and of such duration as the Commissioner-General may require.

Renewal of Customs Agents licence

123. An application for renewal of a licence pursuant to paragraph *(d)* of sub-section (2) of section *one hundred and eighty-two (A)* shall be made in Form CE 34 set out in the Eighth Schedule.

Grounds for not licensing or not renewing licence

124. A Customs Agent's licence shall not be granted or renewed unless the Commissioner-General is satisfied that-

(a) the company and each director or manager of the company, is of good repute and will act with business integrity;

(b) the company will carry on its customs agency business by means of persons of good repute who will act with business

integrity and who are conversant with the provisions of the Act and any regulations or rules made under such Act; and

(c) at each office or place where the company intends to carry on its business there will, at all times, be at least one person who has a recognised industry qualification acceptable to the Commissioner-General.

Revocation of licence

125. The Commissioner-General may by notice in writing to the licensee at any time suspend or revoke a Customs Agent's licence if the Commissioner-General is satisfied that-

(a) the licence or its renewal was procured by fraud or misrepresentation or was otherwise irregularly obtained;

(b) the company, any director or manager or employee of the company has contravened any provisions of the Act or the regulations or rules under the Act, or has in connection with the customs agency business of the company committed any act of fraud or dishonesty; or

(c) the company, any director or manager of the company, has ceased to be of good repute or has acted in a manner inconsistent with business integrity.

Appeal against decision not to licence or renew licence

126. (1) Any applicant or licensee aggrieved by a decision of the Commissioner-General not to grant or renew its license may, within seven days after being informed of the Commissioner-General's decision, appeal to the Minister.

(2) The applicant or licensee, if dissatisfied with the decision of the Minister, may appeal to the Tribunal.

Transit Goods

127. (1) Subject to regulation 47, any goods which are conveyed in transit through Zambia shall be so removed by a licensed customs carrier.

(2) Except with the permission from the Commissioner-General, any carrier carrying transit goods through Zambia shall be required to exit from Zambia within five days from the date of entry;

Provided that rail carriers shall be required to exit from Zambia within thirty days from the date of entry.

(3) There shall be charged, levied, collected and paid in respect of any carrier that remain in Zambia in contravention of sub-regulation (2) a fee at the rate set out in the First Schedule.

(4)Any carrier of goods in transit that remain in Zambia beyond ten days after the authorized period shall be liable to seizure of the goods

(As amended by SI No 97 of 2012)

Storage of goods in customs warehouse

128. (1) The customs warehouse declared pursuant to subsection (1) of section *one hundred and ninety-five* of the Act shall be for the storage of detained goods until the requirements of the Act have been satisfied.

(2) Where any goods are lodged in a customs warehouse in terms of sub-regulation (1), the Government shall in no case be liable in respect of any loss or diminution of or accident to any goods; except that the officer shall issue a receipt for the goods for the purpose of showing that a certain number of packages have been received into the customs warehouse.

(3) The Storage fees to be paid on goods placed in the customs warehouse shall be as set out in the First Schedule.

(4) Storage fees shall be charged from the date on which goods are placed in a customs warehouse up to and including the date of final delivery thereof, or the date of sale, as the case may be:

Provided that the Commissioner-General may, having regard to the circumstances pertaining to the detention, remit the rent payable on any consignment of goods which have been placed in a customs warehouse.

(5) If an order for the removal of any goods from a customs warehouse has been given by the Commissioner-General and the person to whom such order has been granted does not, within such period as may be specified, comply with it, such goods may, notwithstanding any other provisions of the Act, at the discretion of the Commissioner-General, be dealt with as if they were goods in respect of which entry had not been made in terms of section *thirty-three* of the Act.

Storage fees payable for goods in customs premises after release from customs control

128A. The storage fees payable on goods that remain in customs premises beyond forty-eight hours after their release from customs control under the provisions of subsection (5) of section *thirty-four* of the Act shall be as set out in the First Schedule.

Written authority to act on behalf of another person

129. Where an officer requires the production of written authority for one person to act on behalf of another pursuant to section *one hundred and eighty-four* of the Act, such authority shall be provided in Form CE 36 set out in the Eighth Schedule.

Corrections to a bill of entry subsequent to lodgment

130. Any correction to a bill of entry that is required to be made subsequent to the lodgment of the entry with the Customs Division shall be notified in Form CE 120 set out in the Eighth Schedule and the correction shall pursuant to section *one hundred and ninety-eight* of the Act require payment of the fee set out in the First Schedule.

Search of persons

131. (1) Any person who is to be searched by an officer shall be searched by an officer of the same sex and such search shall be witnessed by an officer of the same sex.

(2) Subject to the provisions of sub-regulation (1) any search under this regulation shall be conducted in private.

Proof of identity

132. When exercising any powers of entry or search under the Act an officer shall, when requested to do so by the owner or occupier of the premises, produce evidence of identity and official status.

Care to be exercised in opening of packages

133. An officer shall exercise reasonable care when opening packages or parcels pursuant to any requirement of these regulations.

Fee to be paid on entry of goods

134. The fee to be paid on the entry of goods for consumption, warehousing, re-warehousing or removal from warehousing or exportation shall be as set out in the first schedule.

Working hours of Customs Division and fees for attendance

135. (1) The working hours of the Customs Division pursuant to section *one hundred and ninety-nine* of the Act shall be those hours advised from time to time for each port and place in the Ports and Routes Order issued under section *thirteen* of the Act and otherwise shall be from 08: 00 to 17: 00 hours.

(2) The fee which shall be payable in respect of the attendance of officers outside such hours and the fees which shall be payable for the attendance of officers at remote locations at any time, are as set out in the First Schedule.

Volume conversion

136. For the purposes of these regulations, any quantity of partially processed or finished motor spirit, power paraffin, illuminating or heating paraffin, distillate fuel or residual fuel oil shall be calculated at a temperature of twenty Degrees Celsius by means of such volume conversion tables as the Commissioner-General may from time to time approve:

Provided that the Commissioner-General may approve the use of a conversion meter.

Bonds

137. (1) Any bond required by the Commissioner-General in terms of sub-section (3) of section *forty-three*, subsection (1) of section *fifty-six*, subsection (3) of section *ninety-seven*, sections *one hundred and seventy-nine, one hundred and eighty-two* and *one hundred and eighty-two(A)* of the Act shall be in Form CE 121 set out in the Eight Schedule.

(2) Where a cash deposit is required as security for any obligation incurred under the laws relating to customs and excise, such deposit shall be made in Form CE 122 set out in the Eight Schedule.

Customs Bond Agreement

138. (1) The customs carriers' license issued pursuant to Regulation 30 may be issued in accordance with the terms and conditions set out in the treaty under which the goods are imported.

(2) No person shall be engaged in executing transit operations without a Customs Bond Certificate issued by the competent authority in the member state where that person is resident or established, except that the competent authority shall inform all member states of all persons so licensed.

(3) Pursuant to sub-section (3) of section *forty-three* of the Act, a Customs Bond Certificate shall be issued to principal sureties that fulfill the requirements as set out in the treaty under which the goods are imported and the customs bond agreement:

Provided that the Customs Services Division shall -

(a) determine the general bond amount for either single transit or multiple transit operations; and

(b) upon notification by the principal surety decide on the admission of the designated surety.

(4) The Customs Services Division shall issue a certificate of approval to the means of transport in accordance with the Act.

(5) For the purpose of this regulation-

"carrier" means the person actually transporting goods in transit or in charge of or responsible for the operation of the respective means of transport; and

"certificate of guarantee" means a customs transit guarantee certificate which is issued to the principal by the customs office of guarantee;

138A. The Commissioner-General may make rules to govern the administration of direct trader input.

Revocation of Statutory Instruments

139. The statutory instruments set out in the Seventh Schedule are hereby revoked.

FIRST SCHEDULE

(Regulation 16, 30, 41, 64, 69, 69D, 78, 83, 106, 122, 127, 130, 134 and 135)

PRESCRIBED FEES

Part 1: Annual fee for a customs carriers licence:

The annual fee for a customs carriers licence shall be a sum equal to 3000 fee units for each year or part thereof.

Part 2: Annual fee for a bonded warehouse licence:

The annual fee for a bonded warehouse licence shall be a sum equal to 3000 fee units for each year or part thereof.

Part 3: Fee to be paid in respect of any complaint made in respect of dumped or subsidised goods:

The fee to be paid in respect of any complaint made in respect of dumped or subsidised imports shall be a sum equal to 1000 fee units.

Part 4: Annual fee for a licence to manufacture goods subject to excise duty or surtax:

The annual fee for a licence to manufacture goods subject to excise duty or surtax shall be a sum equal to 5000 fee units for each year or part thereof.

Part 5: Fee for Customs Agent's Licence:

The fee for a customs agent's licence shall be a sum equal to 20,000 fee units or a part thereof for each licence period of three years.

Part 6: Fees to be paid on issue of Certificate of Origin:

	Type of Certificate	***Fees Units***
(a)	Common Market for Eastern and Southern Africa (COMESA) Certificate of Origin	25
(b)	Generalised System of Preferences (GSP) Certificate (Combined declaration and Certificate) Form A	25
(c)	Movement Certificate (EUR) (used in preferential trade between contracting 25 States)	25
(d)	Southern African development Community (SADC) Certificate of origin	25
(e)	*Zambia Certificate of Origin*	25
(f)	*Special preferential tariff treatment for least developed countries in Africa Form SPT (Africa)*	25
(g)	*COMESA Simplified certificate of origin*	25

Part 7: Fee to be paid for correction to a bill of entry:

The fee in respect of any correction required to be made to a bill of entry subsequent to the lodgment of such entry with the customs shall be a sum equal to *two hundred and seventy eighty* fee units for each corrected entry.

Part 7A: Fees to be paid for replacing Customs Documents:

The fee in respect of any replacement of a customs document shall be a sum equal to two hundred and seventy-eight fee units.

Part 7B: Fees to be paid for replacing Red Books:

The fee in respect of any replacement of a Red Book shall be a sum equal to two hundred and seventy-eight fee units.

Part 8: Fee to be paid on the entry of goods:

The fee to be paid on the entry for goods for consumption, warehousing, re-warehousing or removal from warehouse or exportation shall be four hundred and fifteen fee units for each entry.

Part 8A: Fee to be paid on the entry of goods for consumption under the simplified trade regime:

The fee to be paid on the entry of goods for consumption under the simplified trade Regime shall be a sum equal to thirty fee units for each entry.

Part 8B: Fees payable for Duplicated Entry

(i)The fee to be paid on an entry lodged more than once for the same transaction without authority from the Customs Services Division, shall be 5,000 fee units for each entry lodged after the first lodgment:

(ii) subject to subparagraph (1), the licence of a declarant that is fined three times shall be withdrawn for the reminder of the duration of the licence period held

Part 9: Fees for attendance of officers at any time outside of defined working hours:

(1) The fees payable by any person in respect of whom, or, in respect of whose business the attendance of any customs officer is, in the opinion of the Commissioner-General, necessary at any time outside of the working hours of the customs shall be a sum equal to one hundred and ninety five fee units per officer per hour or part thereof with a minimum charge of a sum equal to twenty fee units.

(2) The fees payable by any person in respect of whom, or in respect of whose business the attendance of any customs officer is, in the opinion of the Commissioner-General, necessary at a remote location at any time, shall be a sum equal to one hundred and ninety five fee units per officer per hour or part thereof, inclusive of time travelled, plus an additional fee of a sum equal to sixty fee units per kilometer to and from such location beyond the distance of twenty kilometers for each vehicle used; and

Part 10: Storage fee to be paid on goods placed in a customs warehouse:

(1) The storage fee to be paid on goods placed in a customs warehouse shall be one hundred fee units per ton per day or part thereof.

(2) For the purpose of this part, a ton shall be deemed to be 1000 kilograms, 1 cubic metre or 1000 litres whichever shall be applicable.

(3) The storage fee shall be computed on a pro-rata basis, where goods placed in a customs warehouse are not an exact number of a ton or tonnes.

Part 10A: Storage fees to be paid on goods that remain within customs premises after release from customs control.

The storage fee to be paid on goods that remain in customs premises beyond forty-eight hours after release from customs control shall be 100 fee units per day or part thereof.

Part 11: Fee to be paid on any vehicle and/or goods that remain in Zambia beyond the authorised period:

The fee to be paid on any vehicle and /or goods that remains in Zambia beyond the period sanctioned by the Customs Division shall be 3000 fee units per day or part thereof.

*P*art *11A: Fee payable on a vehicle or goods in transit diverted from the designated transit route:* Act No 12 of 2002

The fee payable on a vehicle or goods in transit that divert from the route designated by Customs Services Division shall be 5.000 fee units for any diversion from the route, except that the designated route shall not be inconsistent with the transit route defined in the Public Roads Act, 2002

Part 12: Annual fee for a Customs area licence:

The fee for a Customs area licence shall be a sum equal to 3000 fee units for each year or part thereof.

(As amended by SI No 97 of 2012, SI No 6 of 2015)

SECOND SCHEDULE

(Section 89: Regulation 87)

REMISSION OF DUTY ON GOODS USED IN OCCUPATIONAL THERAPY OR TRAINING

(*List of Approved Organisations*)

Organisation	Organisation

(1) Cheshire Homes (2) Dagama Home for children (3) Magwero School for the Blind (4) Mambilima School of the Blind (5) National Rehabilitation and Vocational Center for the Disabled	(6) Ndola School for the Blind (7) Sefula Secondary School for the Blind (8) Zambia National Association of the Disabled Women

THIRD SCHEDULE

(Section 89: Regulation 88B and 90)

REBATE, REFUND OR REMISSION OF DUTY ON GOODS FOR SCIENTIFIC, AGRICULTURAL, TECHNICAL ASSISTANCE OR DEVELOPMENT PROGRAMMES AND FOR ASSOCIATED TECHNICAL STAFF

(*List of Approved Organisations*)

Organisation

1. Action on Disability and Development
2. Adventist Development and Relief Agency of Austria
3. Africa Development Bank (ADB)
4. Africa Development Fund (ADF)
5. Africa Wildlife Foundation
6. African Development Foundation (ADF)
7. African Capacity Building Foundation (ACBF) (SI 15 of 2002)
8. Africare
9. Agip Mining Activities
10. Aquater/Tubi Sarplast
11. Arab Bank for Economic Development in Africa (BADEA)
12. Australia Staffing Assistance
13. Austria Technical Assistance
14. Belgian Technical Assistance
15. Brazil Technical Assistance
16. British Council
17. Brothers to All Men International
18. Bulgaria Technical Assistance
19. Bureau De Recherches Geologiquest et Miniers
20. Canadian International Development Agency
21. Canadian Technical Assistance
22. Canadian University Services Overseas
23. Care International (SI 15 of 2002)
24. Catholic Relief services (SI 17 of 2004)
25. CeLIM Italian Volunteers (SI 97 of 2012)
26. Centre for Disease Control and Prevention (CDC) (SI 97 of 2012)
27. Centre for Infectious Disease Research in Zambia (SI 11 of 2008)
28. Centre for International Forestry Research (SI 11 of 2008)
29. Centre for International Programs Zambia (SI 6 0f 2015)
30. Chain Technical Assistance
31. Child Fund (SI 97 of 2012)
32. China Africa Development Fund
33. China Technical Assistance (SI 97 of 2012)
34. Cogema Group CEA
35. Common Market for Eastern and Southern Africa (COMESA)
36. Commonwealth Development Corporation
37. Commonwealth Fund for Technical Co-operation
38. Commonwealth Secretariat
39. Commonwealth Youth Programme (Africa Center)
40. Concern World Wide Zambia (SI 11 of 2008)

41. Cospe
42. Cuban Technical Assistance
43. Czechoslovakia Technical Assistance
44. Dan Church Aid (SI 15 of 2005)
45. Danish International Development
46. Danish Volunteer Services
47. Department for International Development (DFID) SI 15 of 2003
48. Development Bank of South Africa (DBSA)
49. Development International Desjardins (SI 97 of 2012)
50. Diakonia
51. ERB Overseas Investment Ltd
52. European Development Fund (EDF)
53. European Economic Community
54. European Investment Bank (EIB)
55. European Union (EU) (SI 15 of 2003)
56. Exim Bank of China (SI 6 of 2015)
57. Exim Bank of India (SI 97 of 2012)
58. Finish International Development Agency
59. Finish Volunteer Services
60. Flemish Office for Development Cooperation and Technical Assistance (VVOB)
61. Foster Parents Plan International
62. France Technical Assistance
63. French Agency for Development (Agency Fransaise De Development- AFD)
64. Friedrichnaunnan Foundation
65. Friedrich-Elbert Foundation
66. German Agency for Technical Assistance
67. Germany Technical Co – operation (SI 15 of 2003)
68. German Volunteer Services
69. Giacomini Comm. Alberto SPA
70. Global 2000 Inc.
71. Global Fund
72. Gossner Services Mission
73. Habitat for Humanity – Zambia (SI 15 of 2005)
74. HIID
75. IBRD-World Bank
76. ICAP (SI 6 of 2015)
77. IDA
78. India Technical Assistance
79. International Council for Research in Agro-Forestry (ICRAF)
80. International Fund for Agricultural Development (IFAD)
81. International Monetary Fund (IMF)
82. International Institute of Tropical Agriculture
83. International Union for Conservation of Nature and Natural Resources (IUCN)
84. Investment Climate facility (ICD) (SI 97 of 2012)
85. Iraq Technical Assistance
86. Ireland Technical Assistance
87. Italy Technical Assistance
88. Japan International Co-operation Agency
89. Japan Overseas Co-operation Volunteers
90. Association for Aid and Relief Japan (SI 6 of 2015)

91. Kingdom of the Netherlands Technical Assistance
92. Korea Technical Assistance
93. Kreditanstal Fur Wieder Ufbau (KFW)
94. Kuwait Fund for Development
95. Lion Aid Norway (SI 97 of 2012)
96. Lutheran World Federation
97. Marie Stopes International Zambia (SI 11 of 2008)
98. Maryland Global Initiatives Corporation (MGIC) Zambia (SI 6 of 2015)
99. Medicines Sans Frontiers (SI 97 of 2012)
100. Mobil Exploration Zambia Inc
101. Niec Corporation of Japan
102. Nigeria Technical Aids Corps Scheme (SI 15 of 2002)
103. Nordic Development Fund (DNF)
104. Nordic/Sadc (Norsand) Agency
105. Norwegian Agency for Development
106. OPEC Special Economic Development Fund
107. SNV Netherlands Development Organisation (SI 6 of 2015)
108. Otto Benecke Foundation
109. Overseas Economic Co-operation Fund Japan
110. Oxfam
111. Pan African Institute for Development
112. Pestalozzi World
113. Plan International (SI 15 of 2002)
114. Portugal Technical Assistance
115. Power Reactor and Nuclear Fuel Development Corporation (PNC, Japan)
116. Provincial Forestry Action Programme (SI 15 of 2003)
117. Project Concern International
118. Rafiki Foundation incorporate
119. Romania Technical Co-operation
120. Room to Read
121. Saarberg Interplan
122. SADC Plant Genetic Resource Center
123. Saudi Arabia Technical Assistance
124. Self Help Africa
125. Secretariat on the international Conference on the Great Lakes (SI 97 of 2012)
126. Shelter Afrique (SI 15 of 2005)
127. SolidarMed (SI 6 of 2015)
128. Southern African Development Community (SADC)
129. Student Partnership Worldwide
130. Swedish Co-operation Center
131. Swedish International Development Agency
132. Switzerland Technical and Financial Assistance
133. Tikushima International Cooperation (TICO) (SI 15 of 2002)
134. United Kingdom of Great Britain Technical Co-operation
135. United Nations, all Specialised Agencies of
136. United States Agency for International Development
137. USSR Technical Assistance
138. Volunteer Service Overseas
139. Water Aid-Zambia

140. World Bicycle Relief, with respect only to bicycles and bicycle parts, for the period ending 31st December: Provided that the total number of bicycles does not exceed fifty thousand altogether.
141. World Vision International
142. World Wide Fund for Nature (WWF) (SI 15 of 2002)
143. Yugoslavia Technical Assistance
144. Department for International Development (SI 15 of 2003)
145. European Union (SI 15 of 2003)
146. Germany Technical Co-operation (SI 15 of 2003
147. Irish Aid (SI 15 of 2003)
148. Provincial Forestry Action Programme (SI 15 of 2003)
149. Save the Children International (S.I 6 of 2015)
150. World Fish Centre (S.I 17 of 2007)

FOURTH SCHEDULE

*(Regulations 98C and 98D) (**SI 97 of 2012**)*

REBATE, REFUND OR REMISSION OF DUTY ON GOODS

PART I

A REBATE, REFUND OR REMMISSION OF DUTY ON GOODS FOR ESTABLISHMENT, REHABILITATION OR EXPANSION OF A BUSINESS ENTERPRISE

Name of investor	*Approval Date*	*Licence No*
1. African foods Limited	13th Sep 2013	ZDA259/07/2008
2. Barrowdale Inn Limited	11th Feb 2013	ZDA1485/09/2012
3. Bandot Cement Zambia Limited	27th Mar 2014	ZDA1844/08/2013
4. Bubezi Investments limited	24th Mar 2014	ZDA1956/11/2013
5. Changsheng Mining Equipment Limited	17th Oct 2013	ZDA018/09/2013
6. Clay Disposal Zambia Limited	29th Sept 2014	ZDA2073/03/2014
7. Clicks Zambia Limited	3rd June 2014	ZDA1832/07/2013
8. C-ORE Industries Limited	20th Aug 2014	ZDA2188/07/2012
9. Crossroads Lodges (Solwezi) Ltd	19th Sept 2013	ZDA1438/04/2009
10. Down Town Hotels Limited	13th Sept 2013	ZDA438/04/2009
11. Dream Africa Investments Ltd	3rd April 2014	ZDA2032/01/2014
12. Eastern Comfort Limited	31st Oct 2014	ZDA2247/10/2014
13. Emerging Cooking Solutions (Z)	19th Feb 2013	ZDA1590/12/2012
14. Engine Centre Zambia Limited	6th June 2014	ZDA1922/09/2013
15. ESTIM Construction Limited	27th March 2014	ZDA 1805/07/2013
16. Falls Beverage Company Ltd	10th January 2014	ZDA 1898/09/2013
17. Farrukh Manufacturing Limited	24th July 2013	ZDA1662/03/2013
18. Fairly Bottling Zambia Limited	30th June 2009	
19. Fens Investment Limited Assembly of Trailers	8th January 2010	ZDA570/09/2009
20. Flame Building and Renovation Limited	22nd May 2014	ZDA/2088/03/2014
21. Francolet Investments Limited	22nd May 2014	ZDA2085/03/2014
22. Gemstone Marketing and Consultancy Limited	10th July 2013	ZDA1070/08/2011
23. Good Time Steel Company Ltd	18th December 2012	ZDA1435/07/2012
24. Gourock Industries Limited	23rd June, 2009	
25. GSY Construction Zambia Ltd	6th June 2014	ZDA2119/04/2014
26. Gypsum Zambia Limited	6th June 2012	ZDA1247/01/2012
27. Handyman's Paradise Lime Quarries Limited	7th April 2014	ZDA1872/09/2013
28. Handyman's Paradise Lime Manufacturing Company Ltd	7th April 2014	ZDA1903/10/2013
29. Hydro Electric Power Limited	3rd April 2014	ZDA1953/11/2014
30. Kaddoura Holdings Limited	19th February 2013	ZDA1603/01/2013
31. Kapiri glass Manufacturing Co (2008) limited	13th June 2013	ZDA1598/12/2012
33. Kariba Harvest	24th January	ZDA950/03/2011

34. Kawambwa Steel Works Ltd	24th July 2013	ZDA1720/04/2013
35. Kingphar Zambia Company Ltd	3rd October 2014	ZDA2135/09/2014
36. Likamba La luna limited	8th February 2013	ZDA1341/04/2012
37. LIMECO resources Limited	27th March 2014	ZDA1633/07/2013
38. Loukas Sand and Washing Ltd	28th April 2014	ZDA 2007/01/2014
39. Macaw Food Industries	21st July, 2009.	
40. Manjeet Cotton Zambia Limited	24th March 2014	ZDA1873/09/2013
41. Mattaniah Investments Limited	10th January 2014	ZDA1471/09/2013
42. Medicare International Limited	21st July, 2009	
43. Mogal Cuisine Limited	18th December 2012	ZDA1474/09/2012
44. Mukambi Safari Lodge Limited	24th July 2013	ZDA1296/03/2012
45. Mukuba Mall Limited	11th February 2013	ZDA/1589/08/2012
46. Muna Aqua and beverages Ltd	6th June 2014	ZDA/2021/04/2014
47. Neelkanth Cables Limited	24th July 2013	ZDA1664/03/2013
48. Neelkanth Group Limited	25th April 2014	ZDA/1663/03/2013
49. Northern Coffee Corporation Ltd	10th July 2013	ZDA1487/09/2012
50. NRB Pharma Zambia Limited	4th October 2013	ZDA1423/07/2012
51. Olibul Investments Limited	7th March 2013	ZDA1502/10/2012
52. Petronics Limited	14th December 2012	ZDA1503/10/2012
53. Redo Concrete	24th July 2013	ZDA1410/06/2012
54. Royal Zambia Wildlife Conservation and safaris Limited	24th July 2013	ZDA1410/06/2012
55. S.B Plastics Limited	11th February 2013	ZDA1279/02/2012
56. Saro Agro Industries Limited	8th February 2013	ZDA994/04/2011
57. Scimitar Farming Limited	19th September 2013	ZDA 1817/07/2013
58. Shadong Power Zambia Limited	29th November 2012	ZDA 1517/10/2012
59. Soft Silver Investment Company Limited	14th December 2012	ZDA1525/10/2012
60. Solar Explochem Zambia Ltd	18th December 2012	ZDA1335/04/2012
61. The Real Meat Company	3rd June 2013	ZDa1559/11/2012
62. Unity Garments Limited	26th June 2013	ZDA1462/08/2012
63. Value Share Investments Ltd	25th August 2014	ZDA1779/06/2013
64. Varun Food and Beverages (z) Ltd	3rd June 2013	ZDA 1472/09/2012
64. White Gold Milling Limited	3rd June 2013	ZDA1651/02/2013
65. Wideway international Zambia Limited	7th April 2014	ZDA1933/10/
66. World wide investments Ltd	24th March 2014	ZDA2069/03/2014
67. Zam Fertilizer Limited	24th March 2014	ZDA2069/03/2014
68. ZM and P (B.V.I) Holdings Ltd	11th February 2013	ZDA 1225/12/2011

(As amended by SI 97 of 2012, SI 6 of 2015)

B. REBATE, REFUND OR REMISSION OF DUTY ON GOODS FOR THE ESTABLISHMENT, REHABILITATION OR EXPANSION OF BUSINESS ENTERPRISES IN A MUILTI-FACILITY ECONOMIC ZONE OR INDUSTRIAL PARK

Name of Investor	Date of Approval	Licence Number
1. Bolo Mining	2nd September 2012	MFEZ ZDA/03/005
2. Bolo Mining Investments Limited	6th June 2011	ZDA/MFEZ/11/04
3. Chambeshi Copper smelter	29th October 2010	MFEZ 01
4. China Chemical Engineering Ltd	3rd June 2011	MFEZ/11/0311/08
5. Cod Properties ltd	16th March 2011	ZDA/MFEZ/02/0610
6. Sino Metals Leach Zambia ltd	7th February 2011	MFEZ PERMIT no ZDA 02
7. Zambia China Cooperation Zone	8th June 2010	ZDA MFEZ.PER 1

PART II

A.REBATE, REFUND OR REMISSION OF DUTY ON GOODS FOR THE ASSEMBLY OF MOTOR VEHICLES, MOTOR CYCLES AND BICYCLES

A. Motor Vehicles

Name of Investor	*Approval Date*
1. Multi Industry Limited	21st July, 2009.
2. Prestige Motors Limited	7th November 2012

B. Trailers

Name of Investor	*Approval date*
1. Saro Agro Industries Limited	1st April 2009.
2. Fens Investments Ltd	8th January 2010

B.REBATE, REFUND OR REMISSION OF DUTY ON INPUTS USED IN THE MANUFACTURE OF ROOFING SHEETS

Name of Investor	*Approval date*
1. Safintra Zambia Limited	3rd September, 2009.
2. Macsteel Zambia Limited	30th June, 2009.
3. Kitshenware industries Limited	1st November 2012

C.REBATE, REFUND OF DUTY ON GOODS FOR THE REMISSION OF DUTY FOR USE IN PRIORITY SECTORS OR RURAL BUSINESS ENTERPRISES

Name of Investor	Date	Licence Number
1. ACASH Investment Ltd	2nd February 2010	ZDA/527/07/2009
2. African Bush Company Ltd	6th June 2012	ZDA/1332/04/2012

3. Afil Engineering limited	2nd February 2009	ZDA/0124/08/08
4. African Gases and Eqpmt Ltd	6th Janauary2012	ZDA/1036/06/2011
5. African Needs Ltd	8th January 2010	ZDA/0209/04/08
6. Afrizam Timber Ltd	2nd February 2010	ZDA/07/11/2009
7. AGGO Zambia Limited	15th November 2012	ZDA/1514/10/2012
8. Agri Options Limited	6th February 2009	ZDA/310/10/10/08
9. Alashon Lodge Ltd	13th June 2012	ZDA/1211/12/2011
10. Alliance Ginneries Ltd	16th August 2012	ZDA/996/04/2011
11. Almagamated Steel Engineering Company Ltd	20th October 2009	ZDA/0129/02/2008
12. Apogee Investment Limited	24th September 2010	ZDA/755/06/2010
13. Astrea Investments Ltd	29th April 2011	ZDA/304/10/2008
14. Attahir Manufacturer Ltd	30th March 2011	ZDA/936/02/2011
15. Aupie Milling Ltd	9th March 2012	ZDA/895/01/2011
16. Bahtimray limited	20th August 2012	ZDA/1388/06/2012
17. Bake serve Zambia Ltd	14th March 2011	ZDA/267/22/08
18. Baxy Pharmaceutical Manufacturing Company Ltd	12th September 2012	ZDA/1375/06/2012
19. Birchand Cotton Zambia Ltd	20th June 2008	ZDA/0157/02/08
20. Boleyn International (Z) Ltd	2nd December 2008	ZDA/258/07/08
21. Calcite Ltd	6th June 2012	ZDA/596/11/2009
22. Calcite Ltd	21st June 2012	ZDA/1322/04/2012
23. Californian beverages Ltd	2nd September 2010	ZDA/366/11/2008
24. Canaanland Millers Ltd	22nd October 2012	ZDA/1164/11/2011
25. Capellaro investmts Ltd	20th August 2012	ZDA/884/12/2010
26. Casino Diamond Ltd	8th June 2012	ZDA/1336/04/2012
27. Castle Lead Works Ltd	8th June 2010	ZDA/0046/07/07
28. Cavendish University	6th June 2011	ZDA/724/05/2010
29. Cemre Ltd	13th September 2012	ZDA/1228/01/2012
30. Chaka Builders and Manufacturing Company Ltd	18th November 2011	ZDA/0203/04/08
31. Chimo Wood Star Ltd	1st November 2012	ZDARC/105/04/09
32. China Copper Mines Ltd	8th June 2011	ZDA/800/10/2010
33. China Nanjing Cooperation Zambia Ltd	29th October 2010	ZDA/633/01/2010
34. Chipaya Zambia Ltd	28th November 2012	ZDA/1146/01/2011
35. Chiphembele Trust ltd	24th September 2010	ZDA/746/08/2010
36. Chobe Agrivision Company Ltd	8th June 2012	ZDA/519/07/2009
37. Choma Milling Company Ltd	8th January 2009	ZDA/0151/02/08
38, Classecon Roofing Africa Ltd	12th January 2011	ZDA/878/12/2010
39. Classic Lie Ltd	15th September 2009	ZDA/0536/07/2009
40. Classic Lodges Ltd	1st March 2012	ZDA/1151/10/2011
41. Consolidated Milling Co Ltd	20th June 2008	ZDA/0094/11/07
42. Continet Holding Ltd	20th June 2008	ZDA/667/03/2010
43. Continental Steel Industries Ltd	17th October 2011	ZDA/1040/06/2011
44. CPD Investments Ltd	9th May 2012	ZDA/466/05/2009
45. Creamline Industries Ltd	22nd October 2012	ZDA/1236/01/2012
46. Crest Golfview Hotel Limited	15th November 2012	ZDA/1521/10/2012
47. Crest Investments Ltd	12th September 2012	ZDA/1453/08/2012
48. Crown Metals Limited	20th August 2012	ZDA/1377/06/2012
49. Cylinder Repairs Engineering ltd	30th June 2010	ZDA/615/12/2009
50. Dangote Industries Zambia Ltd	17th October 2011	ZDA/0133/02/08
51. Danma Corporation Ltd	17th October 2011	ZDA/903/01/2011
52. Datong Industry Corporation Ltd	9th June 2011	ZDA/903/01/2011

53. Dolomite Aggregate ltd	7th February 2012	ZDA/1018/06/2011
54. Dream valley Park and Lodge Ltd	7th March 2012	ZDA/1079/08/2011
55. Dulux Zambia (2005) Ltd	16th December 2012	ZDA/1470/09/2012
56. El-Shaddai Fisheries liited	27th January 2009	ZDA/227/05/08
57. Elegant Foods ltd	20th June 2008	ZDA/0094/11/07
58. El-Sewedy Electric Zambia Ltd	20th July 2009	ZDA/0098/11/07
59. Emman Farming Enterprises	9th September 2009	ZDA/256/07/2008
60. Environmental Biofuels ltd	15th June 2010	ZDA/314/10/2008
61. Etc Bio energy Ltd	13th May 2011	ZDA/0043/07/07
62. Fairy investments Ltd	9th September 2009	ZDA/407/06/2009
63. Falcon Foods ltd	16th July 2010	ZDA/494/06/09
64. Fallsway Timbers Ltd	12th January 2011	ZDA/890/12/2010
65. Ferro Alloys Corporation	21st July 2009	ZDA/321/10/2008
66. Fly Dragon wood Lumber Ltd	29th October 2010	ZDA/0132/02/2008
67. Fullsum Investments company Ltd	5th June 2012	ZDA/1337/04/2012
68. Global Products ltd	17th October 2011	ZDA//902/01/2011
69. Global Wheat Ltd	17th October 2011	ZDA/833/11/2010
70. Golden Honesty Africa Ltd	2nd September 2010	ZDA/04/11/2008
71. Goldsand Development ltd	5th April 2012	ZDA/1090/08/2011
72. Gourock Plastics and packaging Ltd	18th January 2012	ZDA/1178/11/2011
73. Grace Furniture Ltd	20th April 2009	ZDA/368/11/2008
74. Grafax Cotton Zambia Ltd	22nd November	ZDA/1340/04/2012
75 Gaints logistics Ltd	15th June 2010	ZDA/1637/01/2010
76. Grand Plaza Hotel	22nd October 2010	ZDA/766/08/10
77. GreenForest Development Ltd	31st May 2011	ZDA/702/04/2010
78. Guo Shun Company ltd	15th December 2010	ZDA/798/10/2010
79. Gwabi River lodge Ltd	25th October 2011	ZDA/1109/09/2011
80. Gwaza Holdings ltd	20th July 2010	ZDA/722/05/10
81. Hai Tian investments Ltd	9th May 2012	ZDA/1037/06/2011
82. Hang Tang Timber Company ltd	13th February 2013	ZDA/894/01/2011
83. Herocean enterprises Zambia Ltd	8th June 2012	ZDA/1328/04/2012
84. High Protein Foods Ltd	10th April 2012	ZDA/1196/12/2011
85. Highlands Investments limited	5th October 2008	ZDA/0160/02/2008
86. Hitachi Construction Machinery Zambia Corporation Ltd	23rd May 2011	ZDA/
87. Horizon Foods ltd	4th November 2011	ZDA/1050/07/2011
88. horizon Hotel Development Ltd	11th May 2011	ZDA/453/04/2009
89. Hotellier ltd	20th July 2010	ZDA/400/12/08
90. Huiyu Paper plant ltd	13th June 2011	ZDA/966/03/2011
91. Industrial Lining Zambia ltd	17th October 2011	ZDA/066/07/2011
92. Itezhi Tezhi Power Corporation Ltd	12th September 2012	ZDA/304/10/008
93. Itezhi Tezhi Power Corporation Ltd	16th December 2011	ZDA/304/10/2008
94. Jayhind Packages ltd	22nd March 2010	ZDA/323/10/2008
95. Jchx Mining construction Zambia Ltd	8th February 2012	ZDA/015/12/2011
96. Jet Supermarket Zambia Ltd	18th November 2011	ZDA/918/02/2011
97. Jungle Beat Ltd	16th July 2010	ZDA/658/03/10
98. K&K property Development ltd	25th October 2011	ZDA/102/04/2009
99. Kafubu Limestone Ltd	3rd February 2011	ZDA/914/01/2010
100. Kafubu Mall Limited	29th November 2012	ZDA/1405/06/2012
101. Kapfish ltd	2nd September 2009	ZDARC/464/03/10
102. Kechas General Dealers ltd	12th April 2010	ZDA/476/05/2009
103. Kennix Ltd	27th July 2010	ZDARC/464/03/10
104. Khal-Amazi game Farm	20th October 2009	ZDA/566/09/09
105. Khal Amazi Ltd	13th May 2011	ZDA/564/09/2009

106. Kingdom Properties Ltd	13th July 2011	ZDA/636/01/2010
107. Kitchenware industries	1st November 2012	ZDA/0075/08/07
108. Koza telecoms Ltd	12th November 2012	ZDA/12/119/2007
109. Kudu Textiles ltd	12th January 2009	ZDA/315/10/08
110. Lake Kariba Inns Ltd	8th February 2012	ZDA/1040/07/07
111. Le Club Zambezi ltd	18th October 2011	ZDA/1032/06/2011
112. Leading Century Building Materials Ltd	8th April 2010	ZDA/638/01/2010
113. Lee Yeast Zambia Ltd	8th September 2010	ZDA/569/09/09
114. Livonia Invest Ltd	6th June 2012	ZDA/1307/03/2012
115. Longgan Investments Ltd	16th July 2010	ZDA/743/05/2010
116. Mamba Collieries Ltd	11th January 2012	ZDA/639/01/2010
117. Maamba Collieries	4th September 2012	ZDA/996/04/2011
118. Macsteel Zambia Limited	21st October 2009	ZDA/0106/11/07
119. Master Farer (Z) Ltd	8th January 2008	ZDA/233/05/08
120. Match Corporation Ltd	12th October 2012	ZDA/812/10/2010
121. MBC construction Zambia Ltd	12th November 2012	ZDA/1512/10/2012
122. Mei Mei Solwezi ltd	22nd October 2012	ZDA/1476/09/2012
123. Metalco Industries Ltd	29th October 2010	ZDA/789/102010
124. Mfuwe Trails Zambia Ltd	12th June 2009	ZDA/458/04/09
125. Mika Hotels Ltd	9th September 2009	ZDA/465/05/2009
126. Minewato tours Ltd	24th June 2011	ZDA/930/02/2011
127. MM Integrated Steel mills Ltd	29th June 2011	ZDA/375/12/2008
128 MMobile Telecounications Zambia ltd	15th December	ZDA/0057/08/07
129. Mongu Joinery Ltd	11th march 2011	ZDA/908/01/2011
130. Mount Meru Millers Zambia Ltd	23rd May 2011	ZDA/925/02/2011
131. Mpende Fisheries Ltd	30th June 2011	ZDA/025/02/2011
132. Mushe Milling Ltd	8th January	ZDA/251/07/08
133. Mushingashi Lodge Ltd	15th June 2010	ZDA/681/03/2010
134. Muilti-Industry Ltd	7th May 2010	ZDA/334/10/2008
135. Muvi Television Ltd	9th March 2010	ZDA/548/08/09
136. Mwachokumba Investments Limited	12th January 2011	ZDA/742/06/22010
137. Mwiza corporate lodge	22nd March 2010	ZDA/228/05/2008
138. NASLA cement Ltd	27th November 2008	ZDA/0125/12/08
139. National Ice Plant Ltd	18th November 2011	ZDA/591/20/2009
140. Ndola Energy Company Ltd	8th June 2012	ZDA/822/10/2010
141. Neelkanth lime Ltd	21st November 2011	ZDA/816/10/2010
142. Neelkanth Printing and Packaging Ltd	24th June 2011	ZDA/949/03/2011
143. Nice Products Limited	12th January 2009	ZDA/336/08/08
144. Nitorgen Chemicals of Zambia	2nd September 2010	ZDA/594/11/2009
145. North Western Energy Corporation Ltd	2nd February 2010	ZDA/574/10/2009
146. Olam Zambia Limited	20th April 2009	ZDA/0060/08/07
147. Omar's Investments Ltd	3rd February 2011	ZDA/889/12/2010
148. Ozay Investments	12th November 2012	ZDA/1514/10/2012
149. Pamodzi Hotel Plc	15th December 2010	ZDA/311/10/08
150. Paribas Industries Ltd	5th August 2010	ZDA/678/03/2010
151. Patco Milling ltd	7th March 2012	ZDA/1247/01/2012
152. Pembe Flour Mills	16th August	ZDA/389/12/2008
153. Perrogate Ginners ltd	31st January 2012	ZDA/0089/11/2007
154. Petronicks Ltd	12th December 2012	ZDA/1503/10/2012
155. Phizo investments Ltd	17th October 2011	ZDA/1067/08/2011
156. Puggott Maskew limited	27th August 2009	ZDA/454/04/2009
157. Plamwood Lodge and able's		

Nursery	4th September 2012	ZDA/1431/07/2012
158. PLR Projects Zambia ltd	22nd October 2012	ZDA/1457/08/2012
159. Polythene products Zambia ltd	25th October 2011	ZDA/1132/09/11
160. Power Zambia ltd	28th November 2012	ZDA/1517/10/2012
161. Powerflex Zambia ltd	16th February 2011	ZDA/790/10/2010
162. Powerflex Zambia Ltd	17th ay 2011	ZDA/972/03/2011
163. Prestige Motors limited	7th November 2012	ZDA/921/02/2011
164. Proffer Zambia ltd	19th July 2012	ZDA/763/08/2010
165. Progressive Poultry Limited	7th May 2009	ZDA/0199/04/08
166. Protean Hotels Zambia Ltd	16th July 2010	ZDA/675/04/2009
167. Quick Space Zambia Ltd	17th October 2011	ZDA/677/03/2010
168. Rainlands Timber limited	8th January 2010	ZDA/528/07/2009
169. Reba Industrial Organisation Limited	27th June 2011	ZDA/014/11/2011
170. Roan Antelope Milling merchant Ltd	30th June 2010	ZDA/524/07/09
171. Royal Brick Ltd	28th July 2008	ZDA/236/05/08
172. S.A Lime and Gypsum Zambia ltd	6th June 2012	ZDA/247/01/2012
173. Sack and Twine (MFG) Ltd	6th June 2012	ZDA/922/02/2011
174. Safari into Africa	7th November 2012	ZDA/1292/03/2012
175. Safari metals Ltd	18th November 2011	ZDA/1105/09/2011
176. Scirrocco enterprise Limited	25th January 2008	ZDA/0113/11/07
177. Scrollex investments Ltd	22nd January 2009	ZDA//261/07/08
178. SEBA Foods Zambia Ltd	13th May 2011	ZDA/917/01/2011
179. Sepco Zambia ltd	16th August 2012	ZDA/1367/05/2012
180. Shameem investments Ltd	9th May 2012	ZDA/799/10/2010
181. Shanta Sugar Estaes limited	15th November 2012	ZDA/1530/10/2012
182. Shepco industrial supplies Ltd	8th June2012	ZDA/1086/2011
183. Sherwood greene properties Limited	27th November 2012	ZDA/1513/10/2012
184. Siavonga Enterprise ltd	13th may 2011	ZDA/954/03/2011
185. Sibnet Ltd	8th September 2010	ZDA/732/05/2010
186. Sikale Wood Manufacturing	10th August 2007	ZDA/004/07/2007
187. Sinozam Building materials Ltd	31st March 2009	ZDA/319/10/2008
188. Society House Development Company	26th October 2011	ZDA/1330/04/2012
189. Sogecao Zambia Ltd	17th August 2012	ZDA/438/07/2012
190. Solar Explochem Zambia limited	1st February 2010	ZDA/582/10/09
191. Southern Africa Ferro Alloys Ltd	27th January 2012	ZDA/975/04/2012
192. Suhuru Solutions limited	8th June 2012	ZDA/1170/12/2011
193. Sulzer Zambia limited	30th November 2012	ZDA/1203/12/2011
194. Sun Family Express Ltd	7th September 2012	ZDA/1386/06/2012
195. Sun International Zambia	17th October 2011	ZDA/969/03/2011
196. Sun Share investments Ltd	2nd February 2012	ZDA/446/04/2009
197. Superdoll Zambia limited	16th November 2012	ZDA/1162/11/2011
198. Supersonic Timber	21st November 2011	ZDA/1023/06/2011
199. Slyvia Food Solutions Ltd	30th January 2012	ZDA/597/11/2009
200. Synite Quarries Ltd	22nd March 2010	ZDA/597/11/2009
201. Tanchindo Ltd	16th December 2011	ZDA/1161/11/2011
202. Tatos Investment ltd	17th October 2011	ZDA/586/10/2009
203. Taurian Manganese Ltd	25th October 2011	ZDA/743/06/2010
204. Technical Engineering Company ltd	3rd February 2011	ZDA/676/03/2010
205. Techpack Zambia Ltd	17th December 2010	ZDA/737/05/2010
206. The Court Yard Hotel	20th October 2009	ZDA/445/04/2009
207. The lodge at Sunset Villas ltd	7th August 2012	ZDA/1015/06/2011
208. Thinkcheng Engineering Ltd	29th October 2010	ZDA/807/10/2010
209. Tian Yu Paper Company ltd	2nd September 2010	ZDA/730/05/10
210. Tongabezi Ltd	20th December 2010	ZDA/803/10/2010

211. Tongyi ferro-Manganese Zambia Ltd	14th December 2012	ZDA/1229/01/2012
212, top Floor Ltd	27th November 2012	ZDA/1111/09/11
213. tyreport limited	15th November 2012	ZDA/1528/10/2012
214. Ukudiku Trails Ltd	22nd November 2011	ZDA/1097/08/2011
215. Union Packaging ltd	16th December 2012	ZDA/843/11/2010
216. United Chemolide industries Ltd	2nd February 2010	ZDA/479/05/2009
217. Unity Packaging Ltd	26h January 2011	ZDA/752/08/2010
218. Universal Grain Ltd	8th January 2010	ZDA/416/03/2009
219. Universal mining and Chemical Industries Ltd	16th January 2010	ZDA/875/12/2010
220. University of Zambia	1st March 2011	ZDA/325/10/2008
221. Varun Beverages Zambia Ltd	15th November 2012	ZDA/1362/05/2012
222. Victoria Hospital Ltd	21st July 2010	ZDA/541/07/09
223. Violas enterprise Zambia Ltd	15th November 2012	ZDA/1362/05/2012
224. Vision care appasamy Eye	24th March 2009	ZDA/401/01/2009
225. Wah Kong Enterprises	11th January 2012	ZDA/1056/07/2011
226. Wenter limited	14th December 2012	ZDA/1353/05/2012
227. Wilderness Tours	17th December 2011	ZDA/001/05/2007
228. Wise Focus Mining Ltd	28th January 2009	ZDA/376/12/08
229. Yalelo Limited	28th June 2012	ZDA/1234/01/2012
230. Vasmeera Investments Ltd	12th June 2011	ZDA/991/04/2011
231. York Farm ltd	30th June 2011	ZDA/1633/07/2007
232. Yoyo Food Ltd	19th October 2011	ZDA/876/12/2010
232. Yoyo Foods Ltd	19th October 2011	ZDA/476/12/2010
233. Zaika Catering Services	5th April 2012	ZDA/1214/12/2011
234. Zam Properties Limited	15th November 2012	ZDA/1529/10/1012
235. Zambia Products Plc	20th October 2009	ZDA/301/10/2008
236. Zambezi Portland Cement Ltd	15th December 2010	ZDA/772/28/2010
237. Zambia Breweries Group Ltd	4th September 2012	ZDA/344/11/08
238. Zambia Huiyu paper plant Ltd	18th November 2011	ZDA/966/03/2011
239. Zambia International hotels Ltd	9th September 2009	ZDA/262/08/08
240. Zambia Telecommunications Company ltd	26th January 2011	ZDA/0064/08/07
241. Zambian Route Solutions	6th March 2009	ZDA/350/11/08
242. ZAMTEL	24th December 2010	ZDA/841/11/2010
243. Zhonghui Mining Group Ltd	3rd December 2010	ZDA/262/08/08

(As amended by SI 97 of 2012)

PART III
REBATE, REFUND OR REMISSION OF DUTY ON GOODS FOR USE IN DEVELOPMENT OF A MULTI FACILITY ECONOMIC ZONE OR AN INDUSTRIAL PARK

Name of Investor	Name of Zone	Date
1. Zambia China Economic and Trade co-operation Zone	Chambeshi Multi Facility Economic Zone	24/8/08

Development Ltd		
2. CPD Investments limited	Roma Park Industrial Park	28/6/10
3. Government of the Republic Of Zambia through Public Private-Partnership	Lusaka South Multi Facility Economic Zone	28/6/10
4. Subsahara gemstone Exchange Limited	Subsahara Gemstone Exchange Industrial Park	28/6/10
5. Zambia China Economic and Trade Cooperation Zone Development (ZCCZ Limited)	Lusaka East Multi Facility Economic Zone	28/6/10
6. Lumwana Properties Development Company Limited	Lumwana Multi-Facility Economic Zone	25/6/10

(As amended by SI 97 of 2012, SI No 6 of 2015)

FIFTH SCHEDULE

(Section 89: Regulation 96)

REBATE, REFUND OR REMISSION OF DUTY ON GOODS FOR MINING RIGHT HOLDERS

[Revoked by SI. No. 78 of 2009]

SIXTH SCHEDULE

(Section 89: Regulation 97)

REMISSION OF EXCISE DUTY ON GOODS PURCHASED IN BOND BY ZAMBIA DEFENCE FORCE

Specified goods	Specified Suppliers
Clear beer Opaque beer Non-Alcoholic related beverages Cigarettes Manufactured Tobacco Potable Spirits	Zambia Breweries Limited Northern Breweries (1995) Plc Zambia Bottlers Limited National Breweries Limited Central Cigarettes Manufactures Limited Duncan Gilbey and Matheson (Z) Limited Cadbury Schweppes (Z) Limited INVESCO (Z) Limited Central Breweries Limited Golden Breweries Limited

SEVENTH SCHEDULE

REPEALS AND SAVINGS

The following Statutory Instruments and Regulations are hereby repealed:

S.I. No 48 of 1998: The Customs and Excise (Export Drawback) (Output) Regulations, 1998

S.I. No 91 of 1997: The Customs and Excise (Tariff Court) Rules, 1997

S.I. No 180 of 1996: The Customs and Excise (Prescribed Fees) (Certificates of Origin) Regulations, 1996

S.I. No 16 of 1996: The Customs and Excise (Rebates, Refunds and Remissions) (General) Regulations, 1998

S.I. No 13 of 1996: The Customs and Excise (Suspension) (Common Market for Eastern and Southern Africa) Regulations, 1996

S.I. No 74 of 1994: The Customs and Excise (Clearing and Forwarding Agents) Regulations, 1994

S.I. No 59 of 1994: The Customs and Excise (Countervailing Duty) (Investigations) Regulations, 1994

S.I. No 16 of 1993: The Customs and Excise (Suspension) (Excise Duties) (Vehicles Imported in a Completely Knocked Down Condition) Regulations, 1993

S.I. No 93 of 1972: The Customs and Excise (Refunds and Remissions) (Surtax) Regulations, 1972

S.I. No 145 of 1968: The Customs and Excise (Intoxicating Liquor Drawback) (International Aerodromes) Regulations, 1968

S.I. No 275 of 1966: The Customs and Excise (Dumping Duties) (Investigations) Regulations, 1966

S.I. No 4 of 1966: The Customs and Excise (General) Regulations, 1966

EIGHTH SCHEDULE

PRESCRIBED FORMS

PART I

Forms Relating to Importation, Exportation and Payment of Duty

Reference No.	*Title*
CE 1	Custom and Excise Inward Report
CE 2	Custom and Excise Report by operator of a pipeline
CE 3	Custom and Excise Assessment notice
CE 4	Custom and Excise Release order
CE 5	Custom Import Permit For Visitors Motor Vehicles
CE 6	Custom Declarations
CE 7	Customs and Excise Entry of Passengers Baggage and Certain Small Value Importations
CE 8	Custom and Excise Account of small value importation by Post
CE 9	Custom and Excise Return of duty free consignment for which a Bill of entry is not required
CE 10	Custom and Excise Currency declaration
CE 11	Custom and Excise Application for a Customs carriers licence
CE 12	Custom carriers licence
CE 13	Custom and Excise declaration of small value Export by Post or Airfreight
CE 14	Customs and Excise Temporary Exportation Permit For Motor Vehicles
CE 15	Custom and Excise Outward report
CE 16	Customs and Excise General Registration Certificate
CE 17	Custom and Excise Application for Bonded warehouse licence
CE 18	Custom and Excise Licence on a Bonded warehouse
CE 19	Custom and Excise receipt of warehoused goods
CE 21	Custom and Excise Application for permission to process or manipulate wet goods within a warehouse
CE 21A	Custom and Excise Application for permission to process or manipulate goods within a warehouse
CE 20	Customs and Excise Entry and Declaration
CE 22	Custom and Excise Application for permission to export goods as ship's stores from bonded stocks
CE 23	Custom and Excise Application to take a sample of warehoused goods
CE 24	Custom and Excise Complaint against dumped or subsidised goods
CE 25	Custom and Excise Rebates, Refunds and Remission Declaration
CE 26	Customs and Excise Duty Drawback Registration Form
CE 26A	Custom and Excise Information worksheet for calculating duty drawback on locally produced goods exported from Zambia
CE 26B	Custom and Excise Duty Drawback claim form
CE 27	Custom and Excise Duty Drawback on unused goods
CE 28	Custom and Excise Application for a licence to manufacture goods subject to excise or surtax
CE 29	Custom and Excise licence to manufacture goods subject to excise duty or surtax
CE 30	Custom and Excise Notice of seizure
CE 31	Custom and Excise Admission of offence
CE 32	Custom and Excise Distress warrant
CE 33	Custom and Excise recovery of debt from persons other than the principle debtor
CE 34	Custom and Excise application for clearing agent's licence
CE 35	Custom and Excise clearing agent's licence
CE 36	Custom and Excise Authority to act on behalf of another person
CE 37	Application for Advance Tariff Ruling

CE 120 Custom and Excise query notification and request to amend an entry

PART II

BONDS

CE 121 Customs and Excise Bond
CE 122 Lodgment of monitory deposit

PART III

OTHER FORMS NOT BEING PRESCRIBED FORMS

1 Customs Transit Guarantee
2 Certificate of Guarantee
3 Certificate of Approval of Means of Transport
4. Zambia certificate of Origin

NINTH SCHEDULE

(Regulation 69B)

SADC PROTOCOL ON TRADE: ZAMBIA'S OFFER TO ALL MEMBER STATES EXCEPT SOUTH AFRICA

[Refer to S.I. 103 of 2007]

TENTH SCHEDULE

(Regulation 69B)

SADC PROTOCOL ON TRADE: ZAMBIA'S OFFER TO SOUTH AFRICA ONLY

[Refer to S.I. 103 of 2007]

ELEVENTH SCHEDULE

(Regulation 69C)

[**Revoked by SI No. 78 of 2009**]

TWELFTH SCHEDULE

(Regulation 69E)

LIST OF PRODUCTS APPROVED FOR CHINA'S SPECIAL PREFERENTIAL TARIFF TREATMENT

Tariff NO.	**Description of goods**
01063990	Birds, not elsewhere specified
01069090	Other live animals, not edible
03033300	Frozen sole
03033900	Frozen flat fish (excl. halibut, plaice & sole)
03035000	Frozen herrings (excl. livers & roes)
03037100	Frozen sardines, brisling or sprats
03037910	Frozen scabber fish (trichurius)

03037990	Frozen fish, not elsewhere specified
03038000	Frozen fish livers & roes
03049000	Frozen fish meat (excl. fillets)
03055920	Dried sharks' fins, not smoked
03055990	Other dried fish, not smoked
03061319	Frozen shrimps in shell
03061329	Frozen prawns in shell
03061490	Other frozen crabs, not elsewhere specified
03074900	Cuttle fish & squid, frozen, dried, salted or in brine
03075900	Octopus, frozen, dried, salted or in brine
03079920	Sea cucumbers, frozen, dried, salted or in brine
05071000	Ivory, its powder & waste, unworked
05080090	Coral; shells of molluscs, crustaceans, etc, not cut to shape
05119100	Products of fish, etc; dead animals of Chapter 3
06049900	Parts of plants, without flowers or buds, for ornamental purposes
08013100	Cashew nuts, in shell, fresh or dried
09011100	Coffee, not roasted or decaffeinated
09011200	Decaffeinated coffee, not roasted
09050000	Vanilla
09070000	Cloves (whole fruit, cloves & stems)
12074090	Sesamum seeds excl for sowing
12119050	Plants and parts of plants, used in perfumery
12122090	Edible seaweeds and other algae, fresh chilled frozen or dried not elsewhere specified
13012000	Gum Arabic
13019020	Olibanum, myrrh and dragon's blood
14019090	Other vegetable plaiting materials, not elsewhere specified
14049000	Vegetable products, not elsewhere specified
15131900	Coconut copra oil (excl. crude) & fractions thereof
16041990	Prepared or preserved fish (excl. minced), not elsewhere specified
18010000	Cocoa beans, whole or broken, raw or roasted
18040000	Cocoa butter, fat & oil
20041000	Potatoes, preserved o/t by vinegar or acetic acid, frozen
25061000	Quartz
25062100	Crude or roughly trimmed quartzite
25062900	Quartzite cut into blocks or slabs of a rectangular shape
25084000	Other clays, not elsewhere specified, whether or not calcined
25085000	Andalusite, kyanite & sillimanite, whether or not calcined
25140000	Slate, whether or not roughly trimmed or cut into blocks or slabs of a rectangular (incl. square) shape

25151100	Marble & travertine crude or roughly trimmed
25161100	Granite, crude or roughly trimmed
25162100	Sandstone, crude or roughly trimmed
25171000	Pebbles, gravel, broken or crushed stone, commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle & flint, whether or not heat-treated
25174900	Granules, chippings & powder, of stones (excl. marble) of heading 25.15 & 25.16, whether or not heat-treated
25309090	Mineral substances, not elsewhere specified
26203000	Ash & residues containing mainly copper & compound thereof
27101991	Lubricating oils
27141000	Bituminous or oil shale & tar sands
29071990	Monophenols and their salts, not elsewhere specified
29095000	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives
29157090	Palmitic acid, its salts and esters; salts and esters of stearic acid
29392100	Quinine and its salts
33011300	Essential oils of lemon (incl. concretes & absolutes)
33012990	Essential oils other than of citrus fruit, (incl. concretes & absolutes), not elsewhere specified
33019090	Concentrates of essential oils in fats, in fixed oils, in waxes or the like; terpenic by-products of the deterpenation of essential oils (excl. citrus fruits); aqueous distillates & aqueous solutions of essential oils
33029000	Odoriferous substances used as raw materials in other industry
34031900	Lubricating preparations, containing petroleum oils or oils obtained from bituminous minerals and their weight <70%
39152000	Waste, parings & scrap, of polymers of styrene
39159000	Waste, parings & scrap, of other plastics, not elsewhere specified
39191099	Self-adhesive tape, plates, strip, sheet, film, foil & other flat shapes, of plastics, in rolls, width≤20cm, not elsewhere specified
39219090	Other plates, strips, sheet, film of plastics, not elsewhere specified
39229000	Bidets, lavatory pans & other sanitary ware of plastics, not elsewhere specified
39269010	Machine or instruments parts of plastics
39269090	Articles of plastics, not elsewhere specified
40111000	New pneumatic tyres, of rubber of a kind used on motor cars
40169310	Gaskets, washers/seals of vulcanized rubber for machines

41041111	Chrome-tanned bovine leather (wet blue skin leather), full grains, unsplit, or grain splits, not further prepared
41041911	Wet blue bovine leather, not further prepared, not elsewhere specified
41051010	Wet-blue sheep or lamb skin leather, without wool on, but not further prepared, whether or not split
41051090	Sheep or lamb skin leather, in the wet state other than wet-blue, without wool on, but not further prepared, whether or not split
41053000	Sheep or lamb skin leather, in the dry state (crust), without wool on, but not further prepared, whether or not split
41062100	Goat or kid skin leather, in the wet state (incl. wet-blue), without hair on, but not further prepared, whether or not split
41064000	Leather of reptiles, tanned or crust, without hair on, but not further prepared, whether or not split
41079200	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14, other than whole hides and skins, grains
41120000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14
41131000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of goats or kids, without wool or hair on, whether or not split, other than leather of heading 41.14
41133000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of reptiles, without wool or hair on, whether or not split, other than leather of heading 41.14
42022200	Handbags, whether or not with shoulder strap, incl. those without handle, with outer surface of plastic sheeting or of textile materials
42023100	Articles of a kind normally carried in the pocket or handbag, with outer surface of leather, of composition leather or of patent leather
42023200	Articles of a kind normally carried in the pocket or handbag, with outer surface of plastic sheeting or of textile materials

42029200	Tool bags, cutlery cases and containers not elsewhere specified, with outer surface of plastic sheeting or of textile materials
44201010	Wood or bamboo carvings
44201090	Statuettes and other ornaments, of wood, not elsewhere specified
44209090	Caskets and cases for jewellery or cutlery, and similar articles, of wood; wooden articles or furniture not falling in Chapter 94
46012029	Mats, matting and screens of grass or straw (other than rushes)
46019199	Plaits materials, plaits and similar products of plaiting materials, bond together in parallel strands or woven, in sheet form, whether or not being finished articles, of other vegetable plaiting material, not elsewhere specified
46021020	Basketwork, wickerwork and other articles, of grass or straw
49100000	Calendars of any kind, printed, including calendar blocks
51081000	Carded yarn of fine animal hair, not put up for retail sale
52052100	Combed single cotton yarn, with≥85% cotton, nprs, ≤14mn
52052100	Combed single cotton yarn, with≥85% cotton, nprs, ≤14mn
52053200	Uncombed cabled cotton yarn, with≥85% cotton, nprs, >14mn but≤43mn
52054200	Combed cabled cotton yarn, with≥85% cotton, nprs, >14mn but≤43mn
52083200	Dyed plain cotton weave, with≥85% cotton, >100g/m2, ≤200g/m2
52085200	Printed plain cotton weave, with≥85% cotton, >100g/m2, ≤200g/m2
52091100	Unbleached plain cotton weave, with≥85% cotton, >200g/m2
52105900	Printed woven cotton fabrics, not elsewhere specified, with<85% cotton, ≤200g/m2
53041000	Sisal & other textile fibres of the genus Agave, raw
53049000	Sisal, etc (excl. raw), not spun; tow & waste of these fibres
53082000	True hemp yarn
54076100	Other woven fabrics of synthetic yarn, ≥85% non-textured polyester
54079200	Dyed woven fabrics of synthetic filament yarn, not elsewhere specified
55081000	Sewing thread of synthetic staple fibres
58012200	Cut corduroy of cotton
58071000	Labels, badges and similar articles of textiles, woven, in piece, in strips or cut to shape or size, not embroidered

61033200	Men's or boys' jackets & blazers of cotton, knitted or crocheted
61043200	Women's or girls' jackets, of cotton, knitted or crocheted
61061000	Women's or girls' blouses, etc, of cotton, knitted or crocheted
61091000	T-shirts, singlets & other vests, of cotton, knitted or crocheted
61099090	T-shirts, singlets, etc, of other textiles, not elsewhere specified, knitted/crocheted
61101100	Jerseys, pullovers, etc, of wool, knitted or crocheted
61102000	Jerseys, pullovers, etc, of cotton, knitted or crocheted
61178000	Other clothing accessories, knitted or crocheted, not elsewhere specified
62031100	Men's or boys' suits of wool or fine animal hair
62033200	Men's or boys' jackets & blazers of cotton
62033300	Men's or boys' jackets & blazers of synthetic fibres
62033990	Men's or boys' jackets & blazers of other textile materials, not elsewhere specified
62034990	Men's or boys' trousers, breeches, not elsewhere specified, of other textile fibres
62043100	Women's or girls' jackets & blazers of wool or fine animal hair
62045990	Women's or girls' skirts of other textile materials, not elsewhere specified
62046200	Women's or girls' trousers, breeches, etc, of cotton
62052000	Men's or boys' shirts of cotton
62053000	Men's or boys' shirts of man-made fibres
62069000	Women's or girls' blouses, shirts, etc, of other textiles, not elsewhere specified
62079100	Men's or boys' singlets, dressing gowns, etc, of cotton
62159000	Ties, bow ties & cravats of other textiles, not elsewhere specified
62179000	Parts of garments or of clothing accessories, not elsewhere specified
68021010	Tiles etc of marble, side<7cm; artificial colored granules, powder
68029990	Worked building stone and articles thereof, not elsewhere specified
68159900	Articles of stone or of other mineral substances not elsewhere specified
71023100	Diamonds non-industrial unworked or simply sawn, cleaved or bruted
71031000	Precious or semi-precious stones (other than diamonds), unworked or simply sawn or rough shaped
71049099	Synthetic/reconstructed precious/semi-precious stones, further worked, not for technical use

71162000	Articles of precious or semi-precious stones (natural, synthetic or reconstructed)
71171900	Imitation jewellery not elsewhere specified of base metal
72022900	Ferro-silicon, not elsewhere specified
73089000	Structure/parts not elsewhere specified, plates, rods etc prepared for use in structures, of iron/steel
73181500	Bolts and screws not elsewhere specified, whether or not with their nuts or washers, of iron/steel
74011000	Copper mattes
74020000	Unrefined copper, Copper anodes for electrolytic refining
74031100	Refined copper, cathodes & sections of cathodes, unwrought
74040000	Copper Waste & scrap
74199990	Articles of Copper, not elsewhere specified, not for technical use
75022000	Nickel unwrought, alloyed
76011000	Aluminium unwrought, not alloyed
76020000	Waste & scrap, Aluminium
81052000	Cobalt mattes and other intermediate products of cobalt metallurgy, unwrought cobalt, powders
81059000	Wrought cobalt & articles thereof
83024900	Mountings, fittings & similar articles of base metal, not elsewhere specified
83081000	Hooks, eyes & eyelets of base metal
83089000	Claps, buckles & like, beads & spangles of base metal
84139100	Parts of pumps for liquids
84314310	Parts of oil/gas boring machinery
84339090	Parts of other machines of heading 84.33
84701000	Electronic calculators, operating without external source of power
84821000	Bearings, ball
84829900	Bearing parts, not elsewhere specified
84831090	Transmission shafts not for ships; cranks
84834090	Gears/gearing, ball screws, gear boxes, speed changers, etc
84839000	Parts of appliances of heading 84.83
84849000	Gasket sets consisting of gaskets of different materials
85011099	Electric motors of an output≤37.5 W, not elsewhere specified
85021100	Generating sets, diesel or semi-diesel engines, output≤75 KVA
85139010	Parts of torches of subheading 8513.1010
85189000	Parts of microphones, loudspeakers, headphones, earphones and electrical sound amplifier sets
85245390	Other recorded magnetic tapes, width>6.5 mm, not elsewhere specified

85389000	Parts for switches, fuses, panels and etc of headings 85.35,85.36, not elsewhere specified
87120041	Cross-country bicycles, 16", 18", 20"
90183100	Syringes, with or without needles
90229090	Parts & accessories of apparatus of heading 90.22, not elsewhere specified
90230000	Instruments/apparatus/models, for demonstrational purposes
90328900	Automatic regulating or controlling instruments & apparatus, not elsewhere specified
91051100	Electric alarm clocks
92099200	Parts & accessories for musical instruments of heading 92.02
94016900	Seats with wooden frames, not elsewhere specified
94035099	Bedroom furniture, wooden, not elsewhere specified
94036099	Furniture, wooden, not elsewhere specified
96020090	Worked vegetable/mineral carving material/articles, etc
96071100	Slide fasteners fitted with chain scoops of base metal
96081000	Ball point pens
97030000	Original sculptures & statuary, in any material

THIRTEEN SCHEDULE
(Regulation 69F)

Rules of Origin for Goods under the Special Preferential Tariff Treatment Granted by the People's Republic of China to the Least Developed Countries of Africa

Rule 1. In accordance with the Official Letters thereinafter referred to as

"Exchange Letters" exchanged between the Government of the People's Republic of China (thereinafter referred to as "China) and the Beneficiary Country on the Partial Goods Exported by the Beneficiary Country under the Special Preferential Tariff Treatment Program (thereinafter referred to as SPT Program), these rules shall be applied in the determination of goods exported under the SPT Program from the beneficially country to China.

Rule 2. For the purposes of the present rules-

"Beneficiary Country" means the least developed country of Africa with which China signed the Exchange Letters under the SPT Program.
"Materials" shall include ingredients, parts, components, subassembly "and/or goods that are physically incorporated into another good or are subject to a process in the production of another good.
"production "means methods of obtaining goods including growing, mining, harvesting, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing or assembling of a good.
"Ports of entry in China" refer to the ports located in the customs territory of China not including those in Hong Kong, Macao and Taiwan.

Rule 3. The origin of goods under the product list of SPT Program, imported directly to China from the beneficiary country shall be determined in accordance with the following requirements:

(a) products wholly obtained in the beneficiary country shall be regarded as being originated in that country;
(b) products not wholly obtained in the beneficiary country shall be only regarded as originating provided that the last substantial transformation has been preformed in that country.

Rule 4. Within the meaning of Rule3 (a), the term "products wholly obtained in the beneficiary country", which is defined as wholly obtained criteria refers to-

(a) mineral products mined or extracted in the country;
(b) Plants or plant products harvested or collected in the country;
(c) Live animals born and raised in the country;
(d) Products obtained in the country from live animals specified in paragraph (c) of this Rule;
(e) Products obtained from hunting or fishing in the country
(f) Fish and other marine products obtained by fishing conducted in the high seas by vessels holding a license issued by the country or flying the national flag of the country.;
(g) Products obtained from the processing of products set out in paragraph (f) of this rule aboard vessels holding a license issued by the country or flying the national flag of the country.
(h) Used Rules collected in the country which are produced from consumption in the country and fit only for the recovery of raw materials;
(i) Waste and scrap which are which are produced from processing or manufacturing operations in the country and fit only for the recovery of raw materials;
(j) Products obtained through processing in the country of products set out in paragraphs (a) to (i) of this rule.

Rule 5.Operations or process undertaken individually or in combination with each other for the purposes listed below, shall be regarded as minimal processing treatment. Such treatment will not be taken into account in determining whether the products are wholly obtained or not:

(a) processing or treatment for transportation or storage of goods;
(b) Processing or treatment such as packaging or presenting for distribution and sale of goods.

Rule 6. The criteria for "substantial transformation" under rule 3 (b) of the present rules shall be "change of tariff heading" or "value added percentage".

(a) the criteria of "change of tariff heading" means that the processing and manufacturing operations on non-originating materials of the beneficiary country carried out in the territory of that country result in a product of a different four-digit tariff heading under the "Harmonized Commodity Description and Coding System". Moreover, no production, processing or manufacturing operations will be carried out in other countries or regions other than the above beneficiary country, which will result in a change in the four-digit tariff heading.

(b) the criteria of "value added percentage" means that the total value of non-originating materials, part or produce of the beneficiary country does not exceed 60% of the FOB value of the product so produced or obtained provided that the

final process of the manufacture is performed within the territory of the beneficiary country.

The formula is calculated as follows:

Value of materials obtained outside the territory of the beneficiary country + Value of materials of undetermined origin. = FOB x 100% > 60%

(i) the value of materials obtained outside the beneficiary country refers to the CIF;
(ii) value at the time of importation of the materials;
(iii) the value of materials of undetermined origin refers to the earliest ascertained price paid for the materials of undetermined origin in the territory of the beneficiary;
(iv) country where the manufacturing or processing takes place.

The calculation of the above "value added percentage" shall be consistent with the generally accepted accounting principles and the "Agreement on Implementation of Rule VII of the General Agreement on Tariffs and Trade 1994".

Rule 7. Simple diluting, mixing, packaging, bottling, drying, assembling, sorting, or decorating shall not be regarded as substantial transformation. Any production or pricing practices undertaken by the commercial operator with the intent to circumvent the legal provisions of the present rules shall not be regarded as substantial transformation.

Rule 8. In determination the origin of the goods, the origin of energy, factory premises, equipment, machines and tools for production of the goods, or the materials used in the production process but constituting the composition or the component parts of the goods shall not be taken into account.

Rule 9. The following factors shall not be taken into account in determining origin:

(a) package, packaging materials and repository presented for customs declaration and classified with the goods in the "Import and Export Tariff of the People's Republic of China"
(b) parts, spare parts, tools and explanatory materials presented for customs declaration and classified with the goods in the "Tariff of the People's Republic of China"

Rule 10. Goods qualified for SPT Program under the Exchange Letters shall comply with the direct consignment rule. "Direct consignment' means:

(a) that the goods are transported directly from the beneficiary country to the ports of entry in China: or
(b) that the goods whose transport involves transit through a third country or region, provided that:
    (i) the transit is justified for geographical reasons or by consideration related exclusively to transport requirements:
    (ii) the goods have not entered into trade or consumption in the third country or region:
    (iii) the goods have not undergone any operation in the third country or region other than unloading and reloading or any operation required to keep them in good condition.

(c) Whereas the transportation of the imported goods is effected through the territory of a third country or region, the following documents shall be lodged for customs declaration:

(i) Bill of Lading issued in the reporting country:
(ii) Certificate of Origin issued by the issuing authorities of the exporting country.
(iii) The original commercial invoice in respect of the product
(iv) Any other supporting documents to prove that the 3 conditions as laid down under Rule 10(b) of the present Rules are satisfied

Rule 11. Certificate of Origin (whose layout key attached as appendix I) issued by the designated government authorities of the exporting country shall be submitted to the customs authorities for Declaration of the Goods Qualified for SPT Program at the time of importation and Exportation.

Rule12. The present rules are subject to the periodic review of the General Administration of Customs of the People's Republic of China. If there is any modification on the present rules. It will be notified to the relevant country in the form of "Exchange Letters" 60 days of the modified rules in advance.

Rule 13 the interpretation of the present rules shall rest with the General Administration of Customs of the People's Republic of China.

Rule 14. The present rules shall come into effect on 1st January 2005.

FOURTEENTH SCHEDULE
(Regulation 69G)

Certificate of Origin

<table>
<tr><td>1. Exporter (full name, address and country)

Date of Issue</td><td colspan="2">2. Certificate No</td></tr>
<tr><td>Valid up to</td><td colspan="2"></td></tr>
<tr><td>3.Consignee (full name,address and country)
FOR LDC AFRICA
CERTIFICATE OF ORIGIN
(Combined declaration and Certificate)
AFRICA SPT PROGRAM
Issued in
……</td><td colspan="2">SPECIAL PREFERENTIAL TARIFF TREATMENT</td></tr>
<tr><td>4.Manuafactory (full name, address and country)
(country))</td><td colspan="2"></td></tr>
<tr><td>5.Departure date

see instructions overleaf</td><td colspan="2"></td></tr>
<tr><td>6. Vessel/Flight/Train/Vehicle No</td><td>.7. Place of Loading</td><td>8. For Official use by China Customs</td></tr>
<tr><td>9.Port of Discharge</td><td colspan="2"></td></tr>
</table>

10. Item number & on packages quantity (Quantity unit) and value(FOB)	11. Marks & numbers	12.Container No.; and Kind of packages; Description of Goods(including quantity where appropriate and HSC code of China)	13. Gross weight or other	14. Number
		15. Please select the following origin criteria where appropriate: Wholly obtained ☐ CTH ☐ Value Added ☐		

16. Declaration by the exporter	17.Certification	18. Customs Verification
The undersigned hereby declares the above details and statements are correct, that all the goods were produced in ……. is correct (country) and that they comply with the origin requirements specified for these goods under the Africa SPT Program exported to China	It is hereby certified on the basis of control carried out, that the declaration by the exporter …….	This is to certify that the g oods declared for export -ation correspond to what is stated under this certificate
…… Place and date, signature of authority Signatory. Customs authority	…….. Place & date, signature & stamp Of certifying authority	…… Place,date,signature & stamp of exporting

INSTRUCTIONS FOR FILLING IN THE FORM

1. The main conditions for admission to preference are that goods sent to the People's Republic of China:
   a) shall fall within a description of goods eligible for preference under the Agreement; and
   b) Shall comply with the origin criteria specified in the Standard Rules of Origin.

2. If the goods qualify under the origin criteria, the exporter shall indicate in Box 12 of the form as below:

Classification of goods by types of origin criteria	Indication to be made Box 12 of the form
Goods wholly produced in one or more beneficiary countries	P for goods wholly produced in one or more beneficiary countries
Goods not wholly produced in one or more beneficiary countries	Y for goods not wholly produced in one or more beneficiary countries

3. A declaration on the certificate of origin form shall be performed by the exporter of the goods and submitted in duplicate to the certifying authority of the country of exportation, which will, if satisfied, certify the original copy of the certificate of origin and return it to the exporter for transmission to the importer in the country of destination. The certifying authority will keep the duplicate duly completed and signed by the exporters.

4. Any unused space in the certificate of origin form should be struck through in such a manner as to make any later addition impossible. Any alterations shall be endorsed by certifying authority. The description of goods should be sufficiently detailed to enable the goods to be identified by the customs officer examining them at port of importation.

FIFTEENTH SCHEDULE

(*Regulation 69J*)

LIST OF PRODUCTS NOT APPROVED FOR INDIA'S DUTY FREE PREFERENCE SCHEME

S.No.	*HS Code*	*Description*
1	020712	Meat and edible offal, of poultry not cut in pieces, frozen
2	020713	Cuts and offal, Fresh and chilled
3	020714	Cuts and offal, Frozen
4	020734	Fatty livers, fresh or chilled
5	040130	Milk & Cream , not concentrated nor containing added sugar or other sweetening matter of a fat
6	040210	Milk & Cream , concentrated or containing added sugar or other sweetening matter In
7	040221	Milk & Cream , concentrated In powder, granules or other solid forms, of a fat content, by weight exceeding
8	040229	Whole Milk Powder
9	040291	Other Milk & Cream Not containing added sugar or other sweetening matter
10	040410	Whey powder
11	040510	Butter
12	040520	Ex(Dairy spreads with milk for content of atleast 75% but less than 80 % by weight
13	040590	Ex: Butter Oil
14	040590	Ex: Ghee or melted butter
15	040610	Fresh cheese(including whey cheese), not fermented and curd
16	040620	Grated or powdered cheese of all kinds
17	040630	Processed cheese, not grated or powdered
18	040640	Blue-veined cheese
19	040690	Other cheese
20	040900	Natural Honey
21	050610	Ex: Crushed bone

22	070110	Potatoes seeds
23	070200	Tomatoes, Fresh or chilled.
24	070310	Onions (fresh)
25	070320	Garlic
26	070410	Cauliflowers and headed broccoli
27	070420	Brussels sprouts
28	070490	Others
29	070511	Cabbage lettuce (head lettuce)
30	070519	Others
31	070610	Carrots and turnips
32	070690	Others
33	070700	Cucumbers and Gherkins, fresh or chilled.
34	070930	Aubergines (egg plants)
35	070960	Fruits of the Genus Capsicum or of the genus Pimenta
36	070970	Spinach, New Zealand Spinach and orache spinach (garden spinach)
37	070990	Other Spinach
38	071010	Potatoes
39	071021	Peas
40	071022	Beans (Vigna spp., Phaseolus spp.)
41	071029	Other
42	071030	Spinach, New Zealand Spinach and orache spinach (garden spinach)
43	071040	Sweet Corn
44	071080	Other Vegetables
45	071090	Mixtures of Vegetables
46	071140	Cucumbers and Gherkins
47	071151	Mushrooms
48	071190	Preserved Vegetables
49	071220	Dried Onions
50	071231	Dried Mushrooms
51	071290	Dried Vegetables
52	071410	Manioc (Cassava)

53	071420	Sweet Potato
54	080119	Coconuts, other
55	080132	Cashew Nuts
56	080211	Almonds fresh or dried in shell
57	080212	Almonds fresh or dried shelled
58	080231	Walnuts in shell
59	080232	Walnuts Shelled
60	080250	Pistachios
61	080290	Ex: Other nuts fresh or dried (other than arecanuts)
62	080300	Bananas, including plantains, fresh or dried
63	080420	Figs fresh or dried
64	080440	Avocados
65	080540	Grape fruits
66	080550	Lemons
67	080719	Other
68	080810	Apples
69	080820	Pears and quinces
70	080920	Cherries (fresh)
71	080930	Peaches including nectarines
72	080940	Plums and Sloes
73	081210	Cherries (provisionally preserved)
74	081330	Apples
75	081350	Mixture of nuts or dry fruits of this Chapter
76	090111	Coffee, not roasted, Not decaffeinated
77	090112	Coffee, not roasted, Decaffeinated
78	090121	Coffee, roasted, Not decaffeinated
79	090122	Coffee, roasted, Decaffeinated
80	090190	Other Coffee
81	090210	Green Tea (not fermented) in minimum packing of a content not exceeding 3 kgs
82	090220	Other Green Tea (not fermented)
83	090230	Black Tea (fermented) and partly fermented in minimum packing of a content not exceeding 3 kgs.

84	090240	Other Black Tea (fermented) and other partly fermented tea
85	090410	Pepper
86	090500	Vanilla
87	090830	Cardamom
88	090920	Seeds of coriander
89	090930	Cumin
90	090940	Seeds of Caraway
91	091020	Saffron
92	091040	Thyme; bay leaves
93	100110	Durum Wheat
94	100190	Wheat
95	100510	Maize seeds
96	100590	Others
97	100610	Rice, in husk
98	100620	Husked Rice , brown
99	100630	Semi-milled or wholly milled basmati rice, whether or not polished or glazed
100	100640	Broken rice
101	100700	Grain Sorghum
102	100820	Millet
103	100890	Other cereals
104	110100	Wheat or meslin flour
105	110210	Rye flour
106	110220	Maize (com) flour
107	110230	Rice flour
108	110290	Other cereal flours
109	110311	Groats and meal Of wheat
110	110313	Groats and meal Of maize (corn)
111	110319	Groats and meal of other cereals
112	110320	Pellets
113	110412	Rolled or flaked grains Of oats
114	110419	Rolled or flaked grains Of other cereals

115	110422	Rolled or flaked grains Of oats
116	110423	Rolled or flaked grains Of maize (corn)
117	110429	Rolled or flaked grains Of other cereals
118	110430	Germ of cereals, whole, rolled, flaked or ground
119	110510	Flour, meal and powder
120	110610	Flour, meal or powder Of the dried leguminous vegetables of heading No. 0713
121	110620	Flour and meal of sago, roots or tubers of heading No. 714
122	110710	Not roasted (Malt)
123	110720	Malt Roasted
124	110811	Wheat starch
125	110812	Maize (corn) starch
126	110813	Potato starch
127	110814	Manioc (cassava) starch
128	110819	Other starches
129	110820	Inulin
130	110900	Wheat gluten, whether or not dried
131	120100	Soya Beans of seed quality
132	120210	Groundnut seeds
133	120220	Shelled whether or not broken
134	120300	Copra
135	120400	Linseed
136	120510	Rape Seeds
137	120590	Other
138	120600	Sunflower seeds
139	120710	Palm nuts of seed quality
140	120720	Cotton seeds
141	120730	Castor Oil Seeds
142	120740	Sesasum Seeds
143	120750	Mustard Seeds
144	120760	Safflower Seeds
145	120791	Poppy Seeds

146	120799	Other Oil Seeds (Ajams, Mango kernel, niger seed, kokam and others)
147	120810	Flours and meals Of Soyabeans
148	120890	Flours and meals of Other oilseeds or oleagineous fruits
149	121010	Hop cones, neither ground nor powdered nor in the form of pellets
150	121020	Hop cones, ground powdered or in the form of pellets; lupulin
151	130120	Gum Arabic
152	130190	Other natural gums, resins balsams
153	130211	Opium
154	140110	Bamboo
155	151499	Other (colza/mustard/rapeseed), refined varieties
156	180200	Cocoa shells, husks, skins and other cocoa waste
157	180310	Not defatted cocoa paste
158	180320	Wholly or partly defatted cocoa paste
159	180400	Cocoa butter, fat and oil
160	180500	Cocoa powder, not containing added sugar or other
161	180610	Cocoa powder, containing added sugar or sweetening matter
162	190110	Preparations for infant use, put up for retail sale
163	200912	Not frozen, of a Brix valie not exceeding 20 (orange)
164	220300	Beer made from malt
165	220410	-Sparkling wine
166	220421	Other wine; Grape must with fermentation prevented or arrested by the addition of
167	220429	Other wine of fresh grapes
168	220430	Other grape must
169	220510	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.: In containers holding
170	220590	Other Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances
171	220600	Other fermented beverages (for example, cider, perry mead); mixtures of fermented
172	220710	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher
173	220820	Spirits obtained by distilling grape wine or grape marc
174	220830	Whiskies

175	220840	Rum and tafia
176	220850	Gin and Geneva
177	220860	Vodka
178	220870	Liqueurs and cordials
179	220890	Other Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol
180	230210	Of maize (corn)
181	230220	of rice
182	230230	Of wheat
183	230240	Of other cereals
184	230250	Of leguminous plants
185	230310	Residues of starch manufacture and similar residues
186	230320	Beet-pulp, bagasse and other waste of sugar manufacture
187	230330	Brewing or distilling dregs and waste
188	230400	Oil-cake and other solid residues, whether or not
189	230500	Oil cake and oil cake meal of groundnut expeller variety
190	230610	Of cotton seeds
191	230620	Of linseed
192	230630	Of sunflower seeds
193	230641	Of low erucic acid rape or colza seeds
194	230649	Other
195	230650	Of coconut or copra
196	230660	Of palm nuts or kernels
197	230670	Of maize (corn) germ
198	230690	Other
199	230990	Other
200	240110	Unmanufactured tobacco not stemmed or stripped
201	240120	Tobacco partly or wholly stemmed or stripped
202	240130	Tobacco refuse
203	240210	Cigars, cheroots and cigarillos containing tobacco
204	240220	Cigarettes containing tobacco
205	240290	Other cigarettes/cigarillos of tobacco substitutes

206	240310	Smoking tobacco whether or not containing tobacco substitutes in any proportion
207	240391	Homogenised or reconstituted tobacco
208	240399	Other tobacco
209	251020	Ground natural calcium phosphates, natural aluminium calcium phosphate and phosphatic chalk
210	251511	Crude or roughly trimmed Marble
211	251512	Merely cut into blocks, slabs in rectangular or other shapes
212	251520	Other calcareous monumental or building stone, Alabaster
213	252210	Quick Lime
214	253090	Other mineral substances not elsewhere specified or included
215	271000	Naphtha
216	271019	Aviation Turbine Fuel and Fuel Oil
217	271111	LPG
218	280920	Phosphoric Acid & Polyphosphoric acids
219	281410	Anhydrous Ammonia
220	350691	Adhesive based on rubber / plastic
221	360500	Matches/Safety Matches
222	380610	Gum
223	381220	Plasticisers
224	400130	Balata, gutta-percha, guayule, chicle and similar natural gums
225	400300	Reclaimed rubber in primary forms or in plates sheets or strip
226	400400	Waste, parings and scrap of rubber (other than hard rubber) and powder and granules
227	400510	Compound rubber, unvulcanized, in primary forms or in plates, sheets or strips: Compounded with
228	400520	Solutions; dispersions other than those of sub heading No. 4005.10
229	400591	Plates, sheets and strip
230	401210	Retreaded tyres
231	401220	Used pneumatic tyres
232	401290	Other
233	401610	Other articles of vulcanized rubber other than hard rubber -Of cellular rubber
234	401692	Erasers
235	401700	Hard rubber (for example, ebonite) in all forms, including wastes and scrap; articles of hard rubber

236	460110	Plaits and similar products of plaiting materials, whether or not assembles into strips
237	460120	Mats, matting and screens of vegetable materials.
238	460191	Of vegetable materials
239	460199	Other
240	460210	Basket work, Wicker work and other articles, made directly to shape from plaiting materials or
241	460290	Other
242	480300	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose
243	480910	Carbon or similar copying papers
244	481110	Tarred, bituminized or asphalted paper and paperboard
245	481121	Gummed or adhesive paper and paperboard : Self-adhesive
246	481129	Other
247	481710	Envelopes
248	481720	Letter cards, plain postcards and correspondence cards
249	481730	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment
250	482110	Paper or paperboard labels of all kinds, whether or not printed -Printed
251	482190	Other labels
252	482360	Trays, dishes, plates, cups and the like, of paper or paperboard
253	500200	Raw silk (not thrown).
254	500310	Not carded or combed
255	500390	Other
256	500400	Silk yarn (other than yarn spun from silk waste) not put up for retail sale
257	500500	Yarn spun from silk waste, not put up for retail sale.
258	500600	Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut
259	500710	Fabrics of noil silk
260	500720	Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk
261	500790	Other fabrics
262	720211	Containing by weight more than 2% of carbon
263	720219	Other – Ferro-Silicon
264	720230	Ferro-silico-managanese –Ferro-chromium:

265	720241	Containing by weight more than 4 % of carbon
266	720249	Other
267	720250	Ferro-silico-chromium
268	720260	Ferro-nickel
269	720270	Ferro-molybdenum
270	720280	Ferro-tungsten and ferro-silico-tungsten – Other
271	720291	Ferro-titanium and ferro-silicon-titanium
272	720292	Ferro-vanadium
273	720293	Ferro-niobium
274	720299	Other
275	720410	Waste and scrap of cast iron/ alloy steel
276	720421	Waste and scrap of stainless steel
277	720429	Other Ferrous waste and scrap
278	720430	Waste and scrap of tinned iron/ steel
279	720441	Other waste and scrap (tunrings, shavings, chips, milling waste, saw dust, fillings, trimmings &
280	720449	Other waste and scrap
281	720450	Remelting scrap ingots
282	720918	Of a thickness of less than 0.5 mm
283	720928	Of a thickness of less than 0.5 mm
284	721030	Electrolytically plated or coated with zinc
285	721041	Corrugated
286	721049	Other
287	721061	Plated or coated with aluminium-zinc alloys
288	721070	Painted, varnished or coated with plastics:
289	721220	Electrolytically plated or coated with zinc
290	721230	Otherwise plated or coated with zinc
291	721240	Painted, varnished or coated with plastics
292	721250	Otherwise plated or coated
293	721499	Other
294	721720	Plated or coated with zinc
295	722220	Bars and rods, not further worked than cold-formed or cold-finished

296	722240	Angles, shapes and sections
297	722710	Of high speed steel
298	722720	Of silico-manganese steel
299	722790	Other
300	722810	Bars and rods, of high speed steel
301	722820	Bars and rods, of silico-manganese steel:
302	722830	Other bars and rods, not further worked than hot-rolled, hot-drawn or
303	722840	Other bars rods, not further worked than forged
304	722850	Other bars and rods, not further worked than cold-formed or cold-finished
305	722860	Other bars and rods
306	722870	Angles, shapes and sections
307	722880	Hollow drill bars and rods
308	740311	Copper Cathodes and sections of Cathodes
309	740312	Copper wire bars
310	740313	Copper Billets
311	740400	Copper waste and scrap
312	740710	Copper Bars ,Rods and Profiles
313	740811	Refined Copper Wires of 34adia sectional area exceeding 6mm
314	740819	Other Refined Copper Wire
315	760200	Aluminium waste and scrap
316	760810	TUBES & PIPES OF NON-ALLOYED ALUMINIUM
317	780200	Lead Waste and Scrap
318	841430	COMPRESSORS USD IN REFRIGERATING EQUIPMENT
319	841821	COMPRESSION-TYPE REFRIGERATORS, HOUSEHOLD
320	842810	LIFTS AND SKIP HOISTS
321	845011	Fully automatic Domestic and laundry washing machine
322	870110	Pedestrian controlled tractors
323	870120	Road tractors for semi-trailers
324	870130	Track-laying tractors : Garden tractors
325	870190	Others
326	890590	Other vessels, fire floats etc

SIXTEENTH SCHEDULE

(*Regulation 69I*)

RULES OF ORIGIN

Title

These Rules shall be called the Rules for determination of the origin of products for availing tariff preferences under the DFTPI- LDC Scheme.

Rule 1: Determination of Origin

No product shall be deemed to be originating in the Beneficiary Country unless the conditions specified in these Rules are complied with in relation to such products, to the satisfaction of the Government Authority Certificate of Origin of the beneficiary country authorised to issue the DFTPI – LDC.

Rule 2: Claim at the time of importation

The importer of the product shall, at the time of importation:-

a) make a claim that the products are the produce or manufacture of the beneficiary country from where they are imported and such products are eligible for tariff preferences, and

b) produce the evidence specified in these rules.

Rule 3: Originating Products

Products, covered by the DFTPI-LDC Scheme, imported into India from a beneficiary country, which are consigned directly within the meaning of Rule 7 hereof, shall be eligible for tariff preferences if they conform to the origin requirement under any one of the following conditions:-

a) products wholly produced or obtained in the exporting beneficiary country as defined in Rule 4;

or

b) products not wholly produced or obtained in the exporting beneficiary country, provided it fulfills the conditions prescribed under Rule 5.

Rule 4: Products wholly produced or obtained

Within the meaning of Rule 3(a), the following shall be considered as wholly produced or obtained in the exporting beneficiary country, namely:

a) Raw or mineral products[1] extracted from its territory;
b) Plant and plant products, including agriculture, vegetable and forestry products grown or harvested there;
c) Live animals born and raised there;
d) Products obtained from animals referred to in clause (c) above;
e) Products obtained by hunting, trapping, fishing or aquaculture conducted there;
f) Products of sea fishing and other marine products taken from outside its Territorial Waters and Exclusive Economic Zone (EEZ) by vessels registered and flying the flag of the beneficiary country;
g) Products processed and/or made on board its factory ships exclusively from products referred to in clause (f) above;
h) Scrap and waste derived from manufacturing or processing operations conducted there and fit only for disposal or for the recovery of raw materials;
i) Used articles collected there which can no longer perform their original purpose nor are capable of being restored or repaired and which are fit only for disposal or for the recovery of parts or raw materials;
j) Products taken from the seabed, subsoil or ocean floor thereof beyond its territory, provided the beneficiary country has the rights to exploit that sea bed, subsoil or ocean floor thereof in accordance with the provisions of the UNCLOS;
k) Products produced there exclusively from the products referred to in clauses (a) to (j) above.

Rule 5: Products not wholly produced or obtained

(a) Within the meaning of Rule 3(b) and subject to the provisions of Rule 6, products not wholly produced or obtained shall be considered as originating in the exporting beneficiary country if they fulfill the following conditions:-

(i) The total value of the non-originating materials, parts, or produce used in the manufacture of the export product does not exceed 70% of the f.o.b. value of the product so produced or obtained (i.e. the local value added content in the Beneficiary Country is at least 30%);

(ii) the product so produced or obtained is classified in a Heading, (at 4-digit level of the Harmonised System) which is different from those in which all the non-originating materials used in its manufacture are classified (CTH or Change in Tariff Heading Rule); and

(iii) the final process of manufacture is performed within the territory of the exporting beneficiary country.

[1] Includes mineral fuels, lubricants and related materials as well as mineral or metal ores.

(b) For the purposes of calculating the local value added content, the following formula shall be applied:-

$$\text{Local Value Added Content (X\%)} = \frac{\text{FOB Price -Value of non- originating materials X 100}}{\text{FOB Price}}$$

(In order for a product to qualify as originating $\mathbf{X} \geq 30\%$)

(c) The value of the non-originating materials, parts, or produce or of undetermined origin shall be:

(i) the CIF value, at the time of importation of the materials, parts, or produce where this can be proven; or

(ii) the earliest ascertainable price paid for the materials, parts or produce of undetermined origin in the territory of the beneficiary where the working or processing takes place.

(d) If in the manufacturing of the final export product, the originating material from India is used as input, the value of such input shall be included in the calculation of the local value added content as it would be deemed to be originating in the exporting beneficiary country

Rule 6: Insufficient Operations

The following operations shall in any event be considered insufficient working or processing to confer the originating status:-

(a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine, ventilation, spreading out, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

(b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting;

(c) changes of packing and breaking up and assembly of consignments;

(d) simple cutting, slicing and repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards, and all other simple packing

operations;

(e) affixing of marks, labels or other like distinguishing signs on products or their packaging;

(f) simple mixing of products whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in these Rules to enable them to be considered as originating products;

(g) simple assembly of parts of products to constitute a complete product and or disassembly of products into parts and/or packing thereof;

(h) slaughter of animals;

(i) mere dilution or mixing of products with water or another substance that does not materially alter the characteristics of the products so obtained; and

(j) a combination of two or more operations referred to in paragraphs (a) to (i).

Rule 7: Direct consignment

Products, in respect of which tariff preferences are claimed, shall be considered as directly consigned from the exporting beneficiary country:

(a) if these are transported without passing through the territory of any other country;

(b) if these products, where their transport involves transit through one or more intermediate countries with or without trans-shipment or temporary storage in such countries provided that:

i) their transit entry is justified for geographical reasons or by considerations related exclusively to transport requirements;

ii) the products have not entered into trade or consumption there;

iii) the products have not undergone any operation other than unloading and reloading or any operation required to keep them in good condition; and

iv) the products have remained under the customs control in the country of transit.

Rule 8: Treatment of packing

(a) **Packages and Packing Materials, cases or containers presented with the products for retail sale:**

(i) The packages and packing materials/cases/ containers for retail sale, when classified together with the packaged products, according to General Rule 5 of the Harmonised System, shall not be taken into account for considering whether packages and packing materials/cases/ containers fulfill the criterion corresponding to a change of tariff classification of the said products.

(ii) If the product is subject to an ad-valorem percentage criterion, the value of the packages and packing materials/cases/container for retail sale shall be taken into account in its origin assessment, in case they are treated as being one for customs purposes with the products in question.

(b) Containers and packing materials for transport

The containers and packing materials exclusively used for the transport of a product shall not be taken into account for determining the origin of any products.

Rule 9: Certification of Origin

Products eligible for preferential concessions shall be supported by a DFTPI-LDC Certificate of Origin as per the format in **Attachment-A** issued by a Government authority designated by the exporting beneficiary country and notified to the Government of India in accordance with the Operational Certification Procedures as set out in **Attachment – B**.

Rule 10: Mutual Cooperation

The beneficiary countries shall co-operate with Government of India in order to specify the origin of inputs in the Certificate of Origin after carrying necessary verification of the declaration made by the exporter and also assist the Government of India in post- importation verification, should a request for the same is made.

Rule 11: Review and Modification

These Rules and the Operational Certification Procedures may be reviewed and modified by the Government of India as and when considered necessary.

SEVENTEENTH SCHEDULE

Regulation 69J)

CERTIFICATE OF ORIGIN

<table>
<tr><td colspan="3">1. Goods consigned from (Exporters' Business Name, Address, Country)</td><td colspan="3">Reference No.

DFTPI-LDC Scheme

(Combined declaration and certificate)

Issued in……. (Country)

(See notes overleaf)</td></tr>
<tr><td colspan="3">2. Goods consigned to (Consignee's Name, Address, Country)</td><td colspan="3" rowspan="2">4. For Official use</td></tr>
<tr><td colspan="3">3. Means of transport and route (as far as known)</td></tr>
<tr><td>5. HS Code</td><td>6. Marks and numbers of packages</td><td>7. Number and kind of packages: description of goods</td><td>8.Origin criterion (See Notes overleaf)</td><td>9.Gross weight or other quantity</td><td>10. Number and date of invoice</td></tr>
<tr><td colspan="3">11. Declaration by the Exporter

The undersigned hereby declares that the above details and statements are correct: That all the goods were produced in

……
(Country)
and that they comply with the origin requirements specified for those goods in DFTPI-LDC Scheme.

……
(Importing Country)

……
Place and date, signature of the authorised signatory</td><td colspan="3">12. Certificate:

It is hereby certified on the basis of control carried out that the declaration by the exporter is correct.

……
Place and date, signature and stamp of certifying authority.</td></tr>
</table>

(As amended by SI 80 of 2012)