

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

THE CUSTOMS AND EXCISE (GENERAL) REGULATIONS, 2000

ARRANGEMENT OF THE
REGULATION

PART I
PRELIMINARY

1. Title
2. Interpretation

PART II

FORMS

3. Prescribed forms
4. Forms to be completed in legible manner

PART III
IMPORTATION OF GOODS

- | | |
|--|---|
| <ol style="list-style-type: none"> 5. Operation of pipeline 6. Application for appointment of customs area 7. Storage charges for goods in customs area 8. Inward report of ships, aircraft, trains and vehicles other than railway trains 9. Sealing of unconsumed stores and other sealable goods 10. Discharge of cargo from aircraft 11. Discharge of cargo from ships 12. Report of goods imported or exported through pipeline 13. Retention on board of goods consigned to particular port or aerodrome 14. Entry of goods imported into Zambia 14A Entry of good prior to importation | <ol style="list-style-type: none"> 15. Authority to deliver goods from customs area 16. Entry of ships, aircraft, trains and vehicles other than railway trains imported into Zambia otherwise than as cargo 17. Entry of military ships, aircraft and vehicles 18. Entry of ships, aircraft and vehicles engaged in disaster relief 19. Payment of Additional Duty 20. Entry of visitor's motor vehicle when imported temporarily 21. Control of passenger's baggage 22. Declaration by persons entering Zambia and entry of goods accompanying such persons 23. Entry of passengers baggage and certain small value importations 24. Customs control on goods imported by post 25. Entry of small value Importations by post or air freight 26. Accounting for small value importations by post 27. Return of duty free consignment for which Bill of Entry is not required 28. Declaration by persons importing or exporting currency |
|--|---|

[SUBSIDIARY]

Customs and Excise (General) Regulations

PART IV

CUSTOMS CARRIERS

29. Application for issue of a customs carriers licence
30. Customs carriers licences

PART V

EXPORTATION OF GOODS

31. Entry of goods for exportation
32. Permission to load goods for export
33. Permission to load goods into pipeline for export
34. Sealing of non duty paid stores on ships, aircraft, trains and vehicles other than railway trains
35. Application for clearance of train or other vehicle
36. Application for clearance of ship
37. Application for clearance of aircraft
38. Failure of ship or aircraft to leave in accordance with clearance
39. Form of Customs and Excise General Registration Certificate

PART VI

WAREHOUSING OF GOODS

40. Application for bonded warehouse licence
41. Bonded warehouse licence
42. Application for renewal of bonded warehouse licence
43. Management of bonded warehouse
44. Procedure for warehousing of excisable goods
45. Procedure for re-warehousing of goods or for removal in bond to another port
46. Procedure for exportation in bond of warehoused goods
47. Responsibility for duty on goods removed or exported in bond
48. Marking of goods to be removed or exported in bond
49. Procedure for removal of goods from warehouse for consumption
50. Procedure for clearance of goods from warehouse for use as ship, aircraft, train or vehicle stores

51. Procedure for operation of duty free shop
52. Payment of duty on locally manufactured oil products stored in bonded warehouse
53. Removal of wet goods from warehouse for processing
54. Allowable deficiencies in quantity of warehoused goods
55. Application for permission to export goods as ship, aircraft or vehicle stores
56. Processing or manipulation of goods within warehouse
57. Samples of warehoused goods
58. Abandonment of warehoused goods
59. Missing goods or deficiencies in warehoused stock
60. Goods unaccounted for in warehouse

PART VII

ORDINARY DUTIES, DUMPING AND COUNTERVAILING DUTIES

61. Interpretation
62. Determination of normal value
63. Determination of subsidy
64. Complaint against dumped or subsidised imports
65. Initial investigation of alleged dumped or subsidised goods

PART VIII

AGREEMENTS

66. Interpretation of terms under COMESA Agreements
67. Suspension and reduction of duties under COMESA Agreements
68. Determination of origin of goods under COMESA
69. Certificates of origin and fees thereto

PART VIII A

AGREEMENTS UNDER SADC

- 69A. Interpretation

[SUBSIDIARY]

Customs and Excise (General) Regulations

- 69B. Suspension and reduction of duties under SADC Treaty
 69C. Determination of origin of goods under SADC
 69D. Certificate of origin and fees

PART VIII B**SPECIAL PREFERENTIAL TARIFF TREATMENT AGREEMENT**

- 69E. Interpretation
 69F. Determination of origin of goods under agreement
 69G. Certification of origin and fees in respect thereof

PART IX**VALUE FOR DUTY PURPOSES**

70. Goods under hire or lease contract and record of customs valuation assessments
 71. Notification of rates of exchange in respect of foreign currency

PART X**REBATES, REFUNDS AND REMISSIONS OF DUTY**

72. Interpretation
 73. Application for refund of duty overpaid
 74. Refund or remission of duty on goods destroyed or lost by accident while under Customs Division control
 75. Remission of duty on warehoused goods not worth duty
 76. Refund of duty paid on goods found to be of defective or faulty manufacture after release from Customs Division control
 77. Refund or remission of excise duty or surtax on destroyed or defective goods or destroyed wet goods
 78. Rebate of duty on goods temporarily imported
 79. Remission or rebate of duty on goods re-imported
 80. Remission or rebate of duty on Petty consignments

81. Refund or remission of duty on goods for diplomatic personnel
 82. Remission of duty on goods imported temporarily by visitors and tourists
 83. Remission of duty on motor vehicles imported by visitors and tourists
 84. Remission of duty on commercial traveller's samples
 85. Remission of duty on new residents effects
 86. Remission of duty on traveller's effects
 87. Remission of duty on goods used in occupational therapy or training
 88. Rebate, refund or remission of duty on goods for scientific, relief or other programmes
 89. Rebate, refund or remission of duty on goods for establishment, rehabilitation, or expansion of business enterprise
 89A. Rebate, refund or remission of duty on goods for the assembly of motor vehicles, motor cycles and bicycles.
 89B. Rebate, refund or remission of duty inputs used in the manufacture of roofing sheets.
 90. Refund or remission of duty on goods for approved technical staff
 91. Refund or remission of duty on goods imported or purchased by Tazara
 91A. Refund or remission of duty on goods imported or purchased by Zambezi River
 92. Refund or remission of duty on goods for construction or operation of pipeline
 93. Refund of duty on fuel, lubricants and other technical supplies used in public transport aircraft
 94. Refund or remission of duty on aircraft stores and equipment

[SUBSIDIARY]

Customs and Excise (General) Regulations

95. Remission of duty on airline and airline operator's documents
96. Rebates, refund or remission of duty for mining right holder
97. Remission of excise duty on goods purchased in bond by Zambia Defence Force.
98. Rebate or remission of duty on goods imported by the National Assembly

PART XI**DRAWBACK OF DUTY**

99. Interpretation
100. Drawback of duty
101. Duty drawback co-efficient
102. Maintenance of records
103. Claim for drawback of duty
104. Drawback on unused goods

PART XII**EXCISE AND SURTAX
MANAGEMENT**

105. Application for licence to manufacture goods subject to excise duty or surtax
106. Licence to manufacture goods subject to excise duty or surtax
- 106A. Application for Cigarette tax stamp
- 106B. Requirement for registration of manufacturers and importers of cigarettes.
- 106C. Cigarettes stamps to be assigned codes.
107. Application for renewal of licence to manufacture goods subject to excise duty or surtax
108. Entry for consumption by manufacturer
109. Warehousing of goods subject to excise or surtax by manufacturer
110. Cocks and valves to be approved and repairs and alterations to be supervised
111. Markings on rooms, places, vessels, utensils, stills and machinery
112. Sampling of hydrocarbon oils on premises licensed in terms of section 97 of the Act

113. Summary entry on cessation of manufacture

PART XIII**EXCISE
MANAGEMENT ON SERVICES**

- 113A. Application for licence or renewal of a licence to render service.
- 113B. Licence to render service liable to excise duty
- 113C. Entry for consumption by service
- 113D. Notice on cessation of provision of service

PART XIIB**MANAGEMENT OF SURTAX
ON CARBON EMISSIONS**

- 113E. Interpretation
- 113F. Motor Vehicles subject to payment of carbon emission tax
- 113G. Place of payment of surtax on carbon emissions
- 113H. Documents to be presented on payment of carbon emissions surtax Act No. 11 of 2002
- 113I. Display of carbon carbon emissions tax
- 113J. Exemptions from payment of surtax on carbon emission

PART XIII**OFFENCES, PENAL PROVISIONS,
AND PROCEDURE**

114. Notice of seizure
115. Admission of offence
116. Distress warrant
117. Officer to show warrant and leave copy at premises
118. Interest payable on late payment
119. Recovery of debt from persons other than principal debtor

[SUBSIDIARY]

Customs and Excise (General) Regulations

PART XIV**GENERAL**

- 120. Requirement to be licensed as Customs Agent
- 121. Application for Customs Agents licence
- 122. Issue of Customs Agents licence
- 123. Renewal of Customs Agents licence
- 124. Grounds for not licensing or not renewing licence
- 125. Revocation of licence
- 126. Appeal against a decision not to licence or renew licence
- 127. Transit Goods
- 128. Storage of goods in customs warehouse
- 129. Written authority to act on behalf of another person
- 130. Corrections to bill of entry subsequent to lodgment
- 131. Searching of persons
- 132. Proof of identity
- 133. Care to be exercised in opening of packages
- 134. Fee to be paid on entry of goods
- 135. Working hours of Customs Division and fees for attendance
- 136. Volume conversion
- 137. Bonds
- 138. COMESA Customs Bond Agreement
- 138A. Direct Trader Input
- 139. Revocation of Statutory Instruments

SCHEDULES

- First Schedule - Prescribed Fees
- Second Schedule - Remission of duty on goods used in occupational therapy or training.
(List of approved organisations)
- Third Schedule - 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)

- Fourth Schedule - Rebate, Refund or Remission of duty on goods for the establishment, rehabilitation or expansion of a business enterprise.

(List of Approvals)

- Fifth Schedule - Rebate, Refund or Remission of duty on goods for mining right holders

(List of Approvals)

- Sixth Schedule - Remission of excise duty on goods purchased in bond by Zambia Defence Force

- Seventh Schedule - Revoked Statutory Instruments

- Eighth Schedule - Forms relating to importation, exportation and payment of duty

- Ninth Schedule - SADC Protocol on trade: Zambia's offer to all member states except South Africa

(List of offer)

[SUBSIDIARY]*Customs and Excise (General) Regulations*

Tenth Schedule - **SADC Protocol on trade: Zambia's offer to South Africa only**

(List of offer)

Eleventh Schedule - **Rules of origin of SADC, stating what processing non-SADC inputs must undergo for products to qualify for preferential treatment**

(List of rules)

THE CUSTOMS AND EXCISE (GENERAL) REGULATIONS, 2000

Statutory
Instruments
54 of 2000
69 of 2000
14 of 2001
8 of 2002
15 of 2002
15 of 2003
17 of 2004
15 of 2005
9 of 2006

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;

“carrier” includes the operator of a pipeline, the master of a ship and a person in charge of a vehicle;

“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.

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

“rewarehousing” 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;

[SUBSIDIARY]

*Customs and Excise (General) Regulations*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.

[SUBSIDIARY]

Customs and Excise (General) Regulations

(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.

[SUBSIDIARY]

*Customs and Excise (General) Regulations*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 within five days (exclusive of Saturdays and Sundays and any public holiday) of the issue of an assessment notice.

Entry of goods
prior to
importation

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

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

(3) 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.

(4) 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.

(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 a request made in Form CE 120, set out in the Eighth Schedule to amend the entry.

(6) 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:

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.

[SUBSIDIARY]

Customs and Excise (General) Regulations

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) There shall be charged, levied, collected and paid in respect of any motor vehicle that remains in Zambia in contravention of subregulation (1) a fee at the rate set out in 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.

[SUBSIDIARY]

Customs and Excise (General) Regulations

(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 travellers 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 three thousand fee units, 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:

[SUBSIDIARY]

Customs and Excise (General) Regulations

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 three thousand fee units, 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) in the case of goods other than-

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

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

(d) in the case of-

- (i) visitors vehicles being exported;
- (ii) travellers samples;
- (iii) passengers baggage and effects, other than vehicles, not being goods for commercial use-

in such manner as the Commissioner-General may direct.

(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 or the registration of the entry on the Customs Computer System.

(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 exported, which in the opinion of the Commissioner – General, constitutes a separate consignment.

[SUBSIDIARY]

Customs and Excise (General) Regulations

(5) If an exporter is unable when effecting entry of goods to present an invoice or other documents required to be produced in terms of subsection (5) of section forty-seven 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) 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 the date of entry.

(7) 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 (2) a fee at the rate set out in the First Schedule.

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

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.

[SUBSIDIARY]

Customs and Excise (General) Regulations

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 Act 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 duty on the goods until evidence of safe removal or export is produced to the satisfaction of the Customs Division.

[SUBSIDIARY]

Customs and Excise (General) Regulations

(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.

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-

[SUBSIDIARY]

Customs and Excise (General) Regulations

- (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 subsection (1) in each accounting period of ten days, 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.

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-

[SUBSIDIARY]

Customs and Excise (General) Regulations

- (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-

<u>Operation allowance</u>	Maximum %	<u>loss</u>
(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.

[SUBSIDIARY]

Customs and Excise (General) Regulations

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 arms 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 arms 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

[SUBSIDIARY]

Customs and Excise (General) Regulations

- (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 realised 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 VIII

AGREEMENTS UNDER COMESA

Interpretation
of terms under
COMESA
Agreements

- 66.** In this Part unless the context otherwise requires-
- “Common Market” means the Common Market for Eastern and Southern Africa established by Article 1 of the Treaty;
- “commodity” means goods described in the Harmonised Commodity Description and Coding System published by the World Customs Organisation;
- “Member State” means a member of the Common Market for Eastern and Southern Africa;
- “Originated in a Member State” when used with reference to commodities, means commodities which are accepted as originating in the Member State in accordance with the Protocol on the Rules of Origin set out in Article 15 of Annex 111 of the Treaty;
- “Producer” has the meaning assigned to it in Rule 1 of Annex 111 of the Treaty;
- “produced” includes the application of any operation or process as set out in Rule 5 of Annex 111 to the Treaty; and
- “Treaty” means the Treaty for the establishment of the Common Market for Eastern and Southern Africa.

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 Division may, where in accordance with the terms and

[SUBSIDIARY]

Customs and Excise (General) Regulations

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 VIII**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 origin Member State has implemented the SADC Trade Protocol; and

(b) the goods satisfy the applicable rules of origin as set out in the Eleventh Schedule.

(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 Eleventh Schedule, 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

Determination of origin of goods under SADC

69C. The origin of goods shall be determined in accordance with the Protocol on Rules of Origin set out in the Eleventh Schedule and an importer of qualifying goods who wishes to claim such suspended duty rates shall lodge, with the entry, a certificate of origin.

[SUBSIDIARY]

Customs and Excise (General) Regulations

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 VIII B**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 Tawain.

“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 subregulation (1) shall be issued upon payment of the fee set out in the First Schedule.

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

[SUBSIDIARY]

Customs and Excise (General) Regulations

“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 wilful 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

[SUBSIDIARY]

Customs and Excise (General) Regulations

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.

[SUBSIDIARY]

Customs and Excise (General) Regulations

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.

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.

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

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 hundred 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.

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.

81. A (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

[SUBSIDIARY]

Customs and Excise (General) Regulations

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.

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 talk 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.

Refunds and remissions of duty on talk time for diplomatic personal

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.

Remission of duty on goods imported temporarily by visitors and tourists

(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.

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.

Remission of duty on motor vehicles imported by visitors and tourists

(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.

[SUBSIDIARY]

Customs and Excise (General) Regulations

(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.

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 traveller'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

[SUBSIDIARY]

Customs and Excise (General) Regulations

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
traveller's effects

86. (1) A remission of duty shall be granted in respect of goods for the personal use of a traveller 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 traveller 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 two hundred and fifty United States Dollars for each traveller in respect of goods, other than goods for commercial use or the goods referred to in sub-regulation (1), imported by a traveller in the baggage accompanying that traveller or upon that person and declared to the Customs Division:

[SUBSIDIARY]

Customs and Excise (General) Regulations

Provided that if the amount of duty payable by the traveller after the allowance of the remission does not exceed ten thousand 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.

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

88. (1) Subject to the provisions of this regulation, an organisation engaged in scientific, relief, agricultural, technical assistance or development programmes or schemes 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 such programmes.

(2) Any rebate, refund or remission shall be granted 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 in question 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 that the goods concerned will be solely for the purpose specified in the agreement or memoranda of understanding and will 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 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, 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.

Rebate, refund or remission of duty on goods for the establishment, rehabilitation, or expansion of business enterprise

89. (1) The Minister may, on the recommendation of the Director-General of the Investment Centre approve a rebate, refund or remission of the whole or any part of the duty, paid or payable in respect of machinery and equipment and capital goods other than

[SUBSIDIARY]

Customs and Excise (General) Regulations

spare parts therefor required for the establishment, rehabilitation or expansion of a business enterprise to holders of an investment certificate issued on or before 26 January 1996 under Part III of the Investment Act.

Cap. 385

(2) Any rebate, refund or remission approved pursuant to this regulation shall be listed in the Fourth Schedule-

(a) on condition that the goods concerned will 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 conditions as the Minister may determine.

(3) For the purpose of determining the amount of duty payable on an article in accordance with paragraph (a) of 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, 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.

(4) In this regulation-

Cap. 385

“business enterprise” has the meaning assigned to it in the Investment Act.

Cap. 385

“Investment Centre” means the Investment Centre constituted under section four of the Investment Centre Act.

89A (1) The Minister may, on the recommendation of the Director

Rebate, refund or remission of duty on goods for the assembly of motor vehicles,

General

of the Investment Centre approve a rebate, refund or remission of the whole or any part of the duty, paid or payable in respect of machinery, equipment and capital goods and parts therefore required for use in the assembly of-

- (a) motor vehicles
- (b) motor cycles
- (c) bicycles

(2) A rebate, remission or refund granted under subregulation (1) shall be for a period of up to five years and the effective date of such rebate remission or refund shall be the date on which the Minister issues the Minister's approval.

(3) Where any rebate, refund or remission is granted pursuant to subregulation (1), the goods 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 such sale or disposal and on such conditions as the Minister May determine.

(4) For the purposes of determining the amount of duty payable in

[SUBSIDIARY]

Customs and Excise (General) Regulations

accordance with sub regulation (3) the Commissioner - General may take into consideration the depreciation of the machinery, equipment or capital goods from the time of importation, removal from bond or purchase from open stocks, 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.

Rebate, refund or remission of duty inputs used in the manufacture of roofing sheets.

89B. (1) The Minister may, on the recommendation of the Director-General of the Investment Centre approve a rebate, refund or remission of the whole or any part of the duty, paid or payable in respect of inputs used in the manufacture of roofing sheets

(2) The rebate, remission or refund shall be for a period of up to five years and the effective date shall be the date upon which the Minister issues the Minister's approval.

(3) Where such rebate, refund or remission has been granted pursuant to subregulation (1), the 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 such sale or disposal and upon such conditions as the Minister may determine

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.

[SUBSIDIARY]

Customs and Excise (General) Regulations

(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.

(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 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.

[SUBSIDIARY]

Customs and Excise (General) Regulations

(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.

[SUBSIDIARY]

Customs and Excise (General) Regulations

(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) A holder of a mining right issued pursuant to the Mines and Minerals Act may apply to the Minister for a rebate, refund or remission of the whole or any part of the duty paid or payable in respect of plant, machinery or equipment including special purpose motor vehicles other than spare parts therefor as provided under section *ninety-seven* of the Mines and Minerals Act furnishing details of the-

- (a) mining right;
- (b) activities carried out pursuant to the mining right; and
- (c) 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.

(2) Any rebate, refund or remission approved pursuant to this regulation shall be listed in the Fifth Schedule and shall be-

- (a) on condition that the goods concerned will 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 sale or disposal; and
- (b) on such other conditions as the Minister may determine.

(3) For the purpose of determining the amount of duty payable on an article in accordance with paragraph (a) of 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

[SUBSIDIARY]

Customs and Excise (General) Regulations

open stocks, 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 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 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

[SUBSIDIARY]

Customs and Excise (General) Regulations

“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 selling 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-

[SUBSIDIARY]

Customs and Excise (General) Regulations

- (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.

[SUBSIDIARY]

Customs and Excise (General) Regulations

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 eightA 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 sixB* 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.

[SUBSIDIARY]

Customs and Excise (General) Regulations

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

Application for licence or renewal of a licence to render service.

113A. An application for a license to render services liable to excise duty or to renew such licence, made pursuant to section *one hundred and thirty-nine* C of the Act shall be made in Form CE 28A, as set out in the Eighth Schedule.

Licence to render service liable to excise duty

113B. A license to render services liable to excise duty shall be issued in the Form CE 29A as set out in the Eighth Schedule upon payment of the fee set out in the First Schedule.

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* M 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-

[SUBSIDIARY]

Customs and Excise (General) Regulations

- (a) purchased in Zambia
- (b) 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 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.

[SUBSIDIARY]

Customs and Excise (General) Regulations

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 paragraph *(b)* of subsections (1) and paragraph *(b)* of subsection (2) of section *one hundred and seventy* shall be compounded daily on any such unpaid sum.

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.

[SUBSIDIARY]

*Customs and Excise (General) Regulations*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.

[SUBSIDIARY]

*Customs and Excise (General) Regulations*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 licence 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.

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.

[SUBSIDIARY]

Customs and Excise (General) Regulations

(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.

[SUBSIDIARY]

Customs and Excise (General) 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 under regulation 20.

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.

COMESA Customs Bond Agreement

138. (1) The customs carriers' licence issued pursuant to Regulation 30 may be issued in accordance with the terms and conditions set out in Article 3 of Annex 1 to the COMESA Treaty.

(2) No person shall be engaged in executing transit operations without a COMESA Customs Bond Certificate issued by Customs Authorities in the member states 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 COMESA Customs Bond Certificate shall be issued to principal sureties that fulfill the requirements of Annex 1 to the COMESA Treaty and Customs Bond Agreement.

Provided that-

- (a) the Customs Division shall 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 Division shall issue a certificate of approval to means of transport in accordance with Article 5 of Annex 1 to the COMESA Treaty.

(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;

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

“COMESA transit document” means a customs declaration document approved by the Council of Ministers to be utilised within COMESA for customs transit traffic control in accordance with this agreement;

“COMESA Treaty” means the Common Market for Eastern and Southern African States established by Article 2 of the COMESA Treaty.

“customs office of commencement” means any port, inland or frontier customs office of a member State where the provisions of this Agreement begin to apply;

“customs office en route” means any customs office of a member State where goods are imported or exported in the course of a customs transit operation;

“customs office of destination” means any port, inland or frontier customs office of a member State where the provisions of this Agreement cease to apply;

“customs office of guarantee” means a customs office where a customs guarantee is lodged;

“designated surety” means any person in a transit member State designated by the principal surety to be collaterally responsible for the payment of import duties and taxes that may be levied by Customs Authorities of the transit member State in the event the transit goods go into home consumption or have not been accounted to the satisfaction of the Customs Authorities;

“goods in transit” means goods being conveyed between two member States or between State and a third country and passing through another member State or member States;

[SUBSIDIARY]

Customs and Excise (General) Regulations

“means of transport” includes:

- (a) any railway stock, containers, coastal vessels not leaving the territorial waters of members States, lake and river vessels, road vehicles and aircraft; and
- (b) pipe line and gas lines.

“principal” means the person who, or through an authorised representative, requests permission, in accordance with the required customs formalities, to carry out a transit operation and thereby makes oneself responsible to the competent authorities for the execution of a COMESA transit operation;

“principal surety” means any person who gives an undertaking to the Customs Authorities of the transitor’s member State to be responsible for the payment to the transit member States of import duties and taxes that may be levied by Customs Authorities in the event the transit goods go into home consumption or have not been accounted for to the satisfaction of the Customs Authorities;

“transit traffic” means the passage of goods including unaccompanied baggage, persons and their means of transport through the territories of the member States when coming from-

- (a) or bond for other member States; or
- (b) third countries and bound for other member States; or
- (c) other member States and bound for third countries; and

“witness” means any person in whose presence the customs transit guarantee certificate is signed by the principal and the principal surety, who by signing on the same document certifies the authenticity of the document and the signature.

Direct trader
input

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, 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 1000 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 or services 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: Annual fee for a customs agents licence:

The annual fee for a customs agents licence shall be a sum equal to 20,000 fee units for each year or part thereof.

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

	Fees
(a) Common Market for Eastern and Southern Africa (COMESA) Units	
Certificate of Origin	10
(b) Generalised System Of Preferences (GSP) Certificate (Combined declaration and Certificate) Form A	10
(c) Movement Certificate (EUR)(used in preferential trade between contracting States)	10
(d) Southern African development Community (SADC) Certificate of origin	10
(e) Zambia Certificate of Origin	10
(f) Special preferential tariff treatment for least developed countries in Africa Form SPT (Africa)	10

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 10

[SUBSIDIARY]

Customs and Excise (General) Regulations

fee units except that at ports where facilities are provided for the electronic submission of entries, a fee of one hundred and eighty two fee units shall be paid.

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 a sum equal to 10 fee units for such entry except that at ports where facilities are provided for the electronic submission of entries the fee to be paid shall be a sum equal to one hundred and eighty two fee units for each entry.

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 twenty 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 twenty fee units per officer per hour or part thereof, inclusive of time travelled, plus an additional fee of a sum equal to five fee units per kilometre travelled to and from such location beyond the distance of twenty kilometres for each vehicle used.

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 50 units per tonne per day or part thereof.

(2) For the purpose of this part, a tonne 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 tonne 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.

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.

[SUBSIDIARY]

Customs and Excise (General) Regulations

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

[SUBSIDIARY]

*Customs and Excise (General) Regulations***THIRD SCHEDULE***(Section 89: Regulation 88 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. African Development Foundation (ADF)
6. African Capacity Building Foundation (ACBF) (SI 15 of 2002)
7. Africare
8. Agip Mining Activities
9. Aquater/Tubi Sarplast
10. Arab Bank for Economic Development in Africa (BADEA)
11. Australia Staffing Assistance
12. Austria Technical Assistance
13. Belgian Technical Assistance
14. Brazil Technical Assistance
15. British Council
16. Brothers to All Men International
17. Bulgaria Technical Assistance
18. Bureau De Recherches Geologiques et Miniers
19. Canadian International Development Agency
20. Canadian University Services Overseas
21. Care International (SI 15 of 2002)
22. Catholic Relief services (SI 17 of 2004)
23. Chain Technical Assistance
24. The Christian Children's Fund (CCF) (SI 15 of 2002)
25. Cogema Group CEA
26. Common Market for Eastern and Southern Africa (COMESA)
27. Commonwealth Development Corporation
28. Commonwealth Fund for Technical Co-operation
29. Commonwealth Secretariat
30. Commonwealth Youth Programme (Africa Center)
31. Cospe
32. Cuban Technical Assistance
33. Czechoslovakia Technical Assistance
34. Dan Church Aid (SI 15 of 2005)
35. Danish International Development
36. Danish Volunteer Services
37. Department for International Development (DFID) SI 15 of 2003
38. Development Bank of South Africa (DBSA)
39. ERB Overseas Investment Ltd
40. European Development Fund (EDF)

[SUBSIDIARY]*Customs and Excise (General) Regulations*

41. European Economic Community
42. European Investment Bank (EIB)
- 43. European Union (EU) SI 15 of 2003**
44. Finish International Development Agency
45. Finish Volunteer Services
46. Foster Parents Plan International
47. France Technical Assistance
48. French Agency for Development (Agency Fransaise De Development- AFD)
49. Friedrichnaunna Foundation
50. Friedrich-Elbert Foundation
51. German Agency for Technical Assistance
52. Germany Technical Co – operation **SI 15 of 2003**
53. German Volunteer Services
54. Giacomini Comm. Alberto SPA
55. Global 2000 Inc.
56. Global Fund
57. Gossner Services Mission
58. Habitat for Humanity – Zambia (SI 15 of 2005)
59. Harvest Help
60. HIID
61. IBRD-World Bank
62. IDA
63. India Technical Assistance
64. International Council for Research in Agro-Forestry (ICRAF)
65. International Fund for Agricultural Development (IFAD)
66. International Monetary Fund (IMF)
67. International Union for Conservation of Nature and Natural Resources (IUCN)
68. Iraq Technical Assistance
69. Ireland Technical Assistance
70. Italy Technical Assistance
71. Japan International Co-operation Agency
72. Japan Overseas Co-operation Volunteers
73. Japan Association to Aid the Refugees
74. Kingdom of the Netherlands Technical Assistance
75. Korea Technical Assistance
76. Kreditanstal Fur Wieder Ufbau (KFW)
77. Kuwait Fund for Development
78. Lutheran World Federation
79. Mobil Exploration Zambia Inc
80. Niec Corporation of Japan
81. Nigeria Technical Aids Corps Scheme (**SI 15 of 2002**)
82. Nordic Development Fund (DNF)
83. Nordic/Sadc (Norsand) Agency
84. Norwegian Agency for Development
85. OPEC Special Economic Development Fund
86. Organisation of Netherlands Volunteers
87. Otto Benecke Foundation
88. Overseas Economic Co-operation Fund Japan
89. Oxfam
90. Pan African Institute for Development

[SUBSIDIARY]

Customs and Excise (General) Regulations

91. Plan International (**SI 15 of 2002**)
92. Portugal Technical Assistance
93. Power Reactor and Nuclear Fuel Development Corporation (PNC, Japan)
94. Provincial Forestry Action Programme **SI 15 of 2003**
95. Rafiki Foundation incorporate
96. Romania Technical Co-operation
97. Saarberg Interplan
98. SADC Plant Genetic Resource Center
99. Saudi Arabia Technical Assistance
100. Shelter Afrique (SI 15 of 2005)
101. Southern African Development Community (SADC)
102. Student Partnership Worldwide
103. Swedish Co-operation Center
104. Swedish International Development Agency
105. Switzerland Technical and Financial Assistance
106. Tikushima International Cooperation (TICO) (**SI 15 of 2002**)
107. United Kingdom of Great Britain Technical Co-operation
108. United Nations, all Specialised Agencies of
109. United States Agency for International Development
110. USSR Technical Assistance
111. Volunteer Service Overseas
112. Water Aid-Zambia
113. World Vision International
114. World Wide Fund for Nature (WWF) (**SI 15 of 2002**)
115. Yugoslavia Technical Assistance
116. Department for International Development; (**SI 15 of 2003**)
117. European Union; (**SI 15 of 2003**)
118. Germany Technical Co-operation; (**SI 15 of 2003**)
119. Irish Aid; and (**SI 15 of 2003**)
120. Provincial Forestry Action Programme. (**SI 15 of 2003**)

[SUBSIDIARY]

Customs and Excise (General) Regulations

FOURTH SCHEDULE*(Section 89: Regulation 89)***REBATE, REFUND OR REMISSION OF DUTY ON GOODS FOR THE
ESTABLISHMENT, REHABILITATION OR EXPANSION
OF BUSINESS ENTERPRISE*****(List of Approvals)***

0.	<i>Name of Investor</i>	<i>License No.</i>	<i>Sector</i>
1.	A & R Investments	1352/01/96	Agriculture
2.	A C Fisher Ltd	198/01/08/92	Tourism
3.	A J Patel Farm Ltd	904/05/94	Agriculture
4.	A Diakite Investment Ltd	998/07/94	Agriculture
5.	A J Nyman	680/10/93	Agriculture
6.	A P Collect Manjengele Enterprises	364/01/93	Agriculture
7.	A A F Zam Wines Ltd	693/11/93	Manufacturing
8.	Abfiian Investment	591/07/93	Manufacturing
9.	Able Brick Manufacutring	343/12/92	Manufacturing
10.	Abwino Guided Tours	210/08/92	Tourism
11.	Aby Investment Ltd	1006/08/94	Manufacturing
12.	Acacia Safaris	464/08/94	Manufacturing
13.	Actiza Investment	739/12/93	Manufacturing
14.	Adima Plant Hire (Z) Ltd	453/04/93	Transport
15.	Adriatic Transport Ltd	621/08/93	Transport
16.	Africa Consol. Gems	541/06/93	Manufacturing
17.	Africa Hardwood	1508/03/96	Manufacturing
18.	Africa Original Expeditions (Z) Ltd	498/05/93	Tourism
19.	African Experince Ltd	47/05/92	Tourism
20.	African Extreme Ltd	1096/11/94	Tourism
21.	Africa Original Expeditions	498/05/93	Tourism
22.	Agair (Z) Ltd	356/01/93	Agriculture
23.	Agri-Business Development	674/10/93	Manufacturing
24.	Agriflora Ltd	62/08/93	Agriculture
25.	Agigro (Z) Ltd	523/06/93	Agriculture
26.	Aritech (Z) Ltd	714/12/93	Manufacturing
27.	Agro supplies Ltd	1345/01/96	Agriculture
28.	Agro- fuel Investments Ltd	226/09/92	Transport
29.	Akaal Engineering Ltd	698/11/93	Manufacturing
30.	Alex Beef Production Ltd	934/05/94	Agriculture
31.	Alex Beef Production Ltd	587/07/93	Mining
32.	Alexis International Ltd	515/05/93	Transport
33.	Alex Will Farms	400/02/93	Agriculture

[SUBSIDIARY]

Customs and Excise (General) Regulations

	<i>Name of Investor</i>	<i>License No.</i>	<i>Sector</i>
34.	Alloy Metal Products Ltd	080/05/94	Manufacturing
35.	Alasasi Ltd	21/05/92	Manufacturing
36.	Amabesaka Enterprises Ltd	237/09/92	Transport
37.	Amanita Milling	1153/02/95	Manufacturing
38.	Amanita Zambiana	001/01/92	Manufacturing
39.	Ambrost Expor Ltd	262/10/92	Agriculture
40.	Amish Indust Prod	397/02/93	Manufacturing
41.	Andreas Fisheries Ltd	326//12/93	Fisheries
42.	Anglo American Croporation	601/08/93	Mining
43.	A P G Motors	611/08/94	Transport
44.	Apollo Farms Ltd	1059/09/94	Agriculture
45.	Aquanova Ltd	707/11/93	Construction
46.	Aquarings Ltd	808/02/94	Construction
47.	Arduini Farm Ltd	702/11/93	Agriculture
48.	Art Engineering (1971)	579/07/93	Manufacturing
49.	Arulussa Ltd	806//02/94	Agriculture
50.	Associated Printers	1315/11/95	Manufacturing
51.	Astro Holdings	749/01/94	Agriculture
52.	Astro Works Ltd	1341/01/96	Manufacturing
53.	Atelo Amazi (Z) Ltd	1343/01/96	Tourism
54.	Avgan Farming (Pvt) Ltd	1244/08/94	Agriculture
55.	Avilion Farm	1016/08/94	Agriculture
56.	Azeeb Farm Ltd	1393/02/96	Agriculture
57.	B & H Natural Oil Ext	606/08/96	Manufacturing
58.	B & H Natural Oil Extraction Ltd	606/08/96	Agriculture
59.	B J Kirkwood Ltd	310/11/92	Agriculture
60.	B S Ice Plant	1057/09/94	Manufacturing
61.	Baba Investment	970/06/94	Agriculture
62.	Badger Expeditions	1465/06/95	Tourism
63.	Bahati Fishing Safaris	688/10/93	Tourism
64.	Baluba Company	810/02/93	Agriculture
65.	Bank of China	1521/04/93	Health
66.	Baobob Safaris	452/04/93	Tourism
67.	Barlow Equipment Co. Ltd	1103/12/94	Services
68.	Barostseland Fishing, Tours & Safaris Ltd	634/09/93	Tourism
69.	Basildon International Ltd	826/02/94	Manufacturing
70.	Basildon International Ltd	787/02/94	Agriculture
71.	Batoka Sky Ltd	314/11/92	Tourism
72.	Batul Investments Ltd	995/02/94	Manufacturing
73.	B S Ice Plant	1057/09/94	Manufacturing
74.	Baba Investment	970/06/94	Agriculture
75.	Badger Expeditions	1465/06/95	Tourism
76.	Bahati Fishing Safaris	688/10/93	Tourism
77.	Baluba Company	810/02/93	Agriculture

[SUBSIDIARY]

Customs and Excise (General) Regulations

	<i>Name of Investor</i>	<i>License No.</i>	<i>Sector</i>
78.	B S Ice Plant	1057/09/94	Manufacturing
79.	Baba Investment	970/06/94	Agriculture
80.	Badger Expeditions	1465/06/95	Tourism
81.	Bahati Fishing Safaris	688/10/93	Tourism
82.	Baluba Company	810/02/93	Agriculture
83.	Bank of China	1521/04/93	Health
84.	Baobob Safaris	452/04/93	Tourism
85.	Barlow Equipment Co. Ltd	1103/12/94	Services
86.	Barostseland Fishing, Tours & Safaris Ltd	634/09/93	Tourism
87.	Basildon International Ltd	826/02/94	Manufacturing
88.	Basildon International Ltd	787/02/94	Agriculture
89.	Batoka Sky Ltd	314/11/92	Tourism
90.	Batul Investments Ltd	995/02/94	Manufacturing
91.	Baya Baya Farm Ltd	1360/02/96	Agriculture
92.	Beckers Estates Ltd	657/09/93	Agriculture
93.	Bella Industries Ltd	833/03/94	Manufacturing
94.	Bella Industries Ltd	625/08/93	Manufacturing
95.	Bshoy Co. Ltd	432/03/93	Manufacturing
96.	Bspoke Trailers	387/02/93	Manufacturing
97.	Big Five Car Hire (Z) Ltd (closed)	578/07/93	Tourism
98.	Billiton Dev. (Z) Ltd	128/07/95	Mining
99.	Bimhold Copper	1388/02/96	Manufacturing
100.	Bimzi Ltd	850/03/94	Manufacturing
101.	Bindi Meadows Farms	1438/12/95	Agriculture
102.	Boart (Z) Ltd	477/05/93	Manufacturing
103.	Bonanza Tobacco Company Ltd	1131/01/95	Agriculture
104.	Bonn Detergents Ltd	767/02/96	Manufacturing
105.	Brand Alice Farm	1364/02/96	Agriculture
106.	Brendale	313/11/92	Agriculture
107.	Bretherton Brothers	622/08/93	Agriculture
108.	Bromes limited	42/05/93	Agriculture
109.	Bronk Horst Ltd	709/12/93	Agriculture
110.	Bhuda Farm Ltd	1250/08/95	Agriculture
111.	Buffalo Brush Ltd	838/03/94	Tourism
112.	Buildelect Farms	1119/03/94	Agriculture
113.	Bunde Farms Ltd	1437/08/95	Agriculture
114.	Burcha Investment Ltd	474/04/93	Agriculture
115.	Busanga Trails	148/07/92	Tourism
116.	Busiku Farms Ltd	501/05/93	Agriculture
	<i>Name of Investor</i>	<i>License No.</i>	<i>Sector</i>
117.	Bwingi Farms Ltd	415/03/93	Agriculture

[SUBSIDIARY]

Customs and Excise (General) Regulations

118	C and M Malachite	624/08/94	Manufacturing
119	C and M Malachite	1196/05/95	Manufacturing
120	C M R Farm	106/06/92	Agriculture
121	C P L Ltd	671/01/93	Agriculture
122	C R and H Safaris	713/12/93	Tourism
123	C R Kapenta Fishing, Import & Export	256/09/92	Fisheries
124	Cable Style Ltd	1157/02/95	Services
125	Caltex Farms Ltd	1382/02/96	Agriculture
126	Cameo EstatesLtd	628/08/93	Agriculture
127	Canary Mills	1166/03/95	Manufacturing
128	Candu Industries	149/07/92	Manufacturing
129	Cargill Zambia Ltd	517/05/93	Manufacturing
130	Cargo Lines Ltd	379/03/93	Transport
131	Cargo Lines Ltd	379/01/93	Transport
132	Caster Oil Extraction Enterprises Ltd	1086/10/94	Manufacturing
133	Cavmont InvestmentsCompany	331/12/92	Health
134	Cedrics Farm Ltd	900/04/94	Agriculture
135	Central cigarette	1140/02/95	Manufacturing
136	Ceres Farms Ltd	1097/11/94	Agriculture
137	Chakwakwa Farms	620/08/93	Agriculture
138	Chamba Valley Rose Garden Ltd	1496/11/95	Agriculture
139	Chang Investments	311/11/92	Manufacturing
140	Changeange Company Ltd	1084/10/94	Manufacturing
141	Chani Enterprises Limited	649/09/93	Fisheries
142	Chanyanya Ranching Ltd	951/09/93	Tourism
143	Cheetah Zambia Ltd	1179/03/95	Agriculture
144	Chemec Ltd	1249/08/95	Engineering
145	Chemical & Engineers	075/03/92	Manufacturing
146	Cherokee Roses Ltd	1134/01/95	Agriculture
147	Chibeende Estates	870/03/94	Agriculture
148	Chbenge Farms Ltd	1358/02/96	Agriculture
149	Chibote Ltd	76/08/92	Manufacturing
150	Chibuli Guide & Tours Ltd	089/05/92	Tourism
151	Chidegy Investments	793/02/93	Agriculture
152	Chobwe Air Charter and Safaris Ltd	861/06/93	Agriculture
153	Chikouit Co. Ltd	1154/02/95	Manufacturing
154	Chilamba Vale Farms Ltd	961/06/94	Agriculture
155	Chilanga Estate, Farming Ltd	636/09/93	Agriculture
156	Chilumbe Farm	1085/10/94	Agriculture
157	Chimpakasa Enterprises	1232/07/95	Services
158	Chimpundu Mining Co. Ltd	1386/02/96	Mining
159	Chimsoro Farms	155/07/95	Agriculture
160	Chimsoro Farms	1353/01/96	Agriculture

[SUBSIDIARY]

Customs and Excise (General) Regulations

	<i>Name of Investor</i>	<i>License No.</i>	<i>Sector</i>
161	Chimunbwa Farms Ltd	1088/11/94	Agriculture
162	China Zambia Friendship Farm Ltd	1054/09/94	Agriculture
163	Chipadagera Agricultural Investment Ltd	1074/0/94	Agriculture
164	Chirundu Zambezi Resort	1390/02/96	Tourism
165	Chisamba Farm	641/09/93	Agriculture
166	Chishinka Corperation Ltd	975/06/94	Mining
167	Chisoba Farms Ltd	1108/12/94	Agriculture
168	Chisowi General Dealers	1042/09/94	Services
169	Chivas Ltd	915/05/94	Manufacturing
170	Chizombo Safaris	559/06/93	Fisheries
171	Chloride (Z) Ltd	1030/09/94	Manufacturing
172	Chop A Tree (Z) Ltd	594/07/93	Mining
173	Chistobac	140/07/92	Agriculture
174	Chrita line Co. Ltd	901/05/94	Manufacturing
175	Chula Lodge	1450/10/95	Tourism
176	Chunno Investments	319/11/92	Tourism
177	Cisera Farms	720/05/94	Agriculture
178	Cishinka Corp. Ltd	975/06/94	Manufacturing
179	City Investments Ltd	473/04/93	Agriculture
180	Clear Waters Ltd	284/10/92	Agriculture
181	C M R Farm	105/06/92	Agriculture
182	Coba Chemicals Ltd	991/07/94	Manufacturing
183	Coin Zambia Ltd	1474/09/95	Manufacturing
184	Colossus Castle	1040/09/94	Tourism
185	Comet Enterprises	1149/02/95	Agriculture
186	Conan Farming	845/03/94	Agriculture
187	Conan Investment Ltd	663/09/93	Transport
188	Conforzi (Tea & Tobacco) Ltd	840/03/94	Agriculture
189	Consolidated Lighting	1248/08/95	Manufacturing
190	Continental Textle	127/06/92	Manufacturing
191	Cook Produce Limited	1337/12/95	Services
192	Copacabana Trasport	531/06/93	Transport
193	Copperbelt Fastners Ind	494/05/93	Manufacturing
194	Copperbelt Mining and Agric.	1110/12/94	Manufacturing
195	Copul International	1520/03/93	Tourism/Fisheries
196	Coratom Company Ltd	1070/1094	Construction
197	Cornelius Carriers Ltd	9960/07/94	Transport
198	Cotton River Farm	660/09/93	Agriculture
199	County Basket Farm Shop	929/05/94	Manufacturing
200	Cropex Ltd	1399/12/95	Agriculture

	<i>Name of Investor</i>	<i>License No.</i>	<i>Sector</i>
201	Crossroads Car Hire	396/02/93	Tourism
202	Cunag Investment	701/11/93	Agriculture

[SUBSIDIARY]

Customs and Excise (General) Regulations

203	D G Ganner Ltd	894/04/94	Agriculture
204	D K Agricultural Services	1286/10/95	Agriculture
205	D Tembo Health Complex	1235/07/95	Health
206	D V W Dutoit Estates Ltd	288/10/92	Agriculture
207	Dabula Safaris	1411/05/96	Tourism
208	Dadu Investment	429/03/93	Manufacturing
209	Daka Jim farms	1270/09/95	Agriculture
210	Daniel Enterprises Ltd	670/10/93	Tourism
211	Danio Enterprises Ltd	856/ 03/94	Agriculture
212	Darine Investment	1281/10/95	Manufacturing
213	Day Trippers Ltd	1045/09/94	Tourism
214	Dee Drilling Exploration Equipment Ltd	545/06/93	Mining
215	Deep Six Co. Ltd	965/06/94	Tourism
216	Dendera Farm Ltd	291/11/92	Agriculture
217	Denro Park Farm	935/05/94	Agriculture
218	Deby Farms Ltd	471/05/93	Agriculture
219	Desaloniki Investment	711/12/93	Manufacturing
220	Densons Mining	476/05/93	Mining
221	Diplomat Hotel Ltd	1202/05/95	Tourism
222	Djam Investments	884/04/94	Agriculture
223	D L W Investment	353/12/92	Manufacturing
224	Dorvic Farms Ltd	629/08/93	Agriculture
225	Dorvic Farms Ltd	629/08/93	Agriculture
226	Drifers Safaris	332/12/92	Tourism
227	Drill Africa Co.Ltd	965/06/94	Construction/ Mining
228	Drill Africa Co. Ltd	965/06/94	Mining
229	Drilling Exploration	1167/03/95	Construction
230	Dumela Farms Ltd	1055/09/94	Agriculture
231	Dunelm Estates Ltd	1395/03/96	Agriculture
232	Dupro Farming	372/06/94	Agriculture
233	Dwinch Wood Tech	1321/11/95	Manufacturing
234	E B Jones Mechinists	752/01/94	Manufacturing
235	Eagle Charalambus Transport Ltd	104/06/92	Transport
236	Eagle Wholesale (Z) Ltd	912/05/94	Manufacturing
237	Eagle Wholesales	912/05/94	Manufacturing
238	Eastern Hotel Ltd	511/05/93	Tourism
239	Eastern Safaris Ltd	240/09/92	Tourism
240	Ebony Farm Ltd	525/06/93	Agriculture

	<i>Name of Investor</i>	<i>License Agriculture No.</i>	<i>Sector</i>
241	Eden Farm Ltd	875/03/94	Agriculture
242	Edgtech Investment	118/06/92	Fisheries
243	E L Salaam Farming Enterprise	973/06/94	Agriculture

[SUBSIDIARY]

Customs and Excise (General) Regulations

244	Elcon Electrical Enterprises Ltd	800/02/094	Agriculture
245	Electrochemical Met	716/12/93	Manufacturing
246	Elmar Engineering	50/06/93	Engineering
247	Elsayed Enterprises Ltd	741/12/93	Tourism
248	E M L Ltd	1456/07/95	Manufacturing
249	Emmanuel Farms Ltd	269/012/92	Agriculture
250	E N K Trading Ltd	842/03/94	Agriculture
251	Enscha Coffee Growers	989/03/94	Agriculture
252	Enviro- Oils and Colourants Ltd	478/05/93	Agriculture
253	Enviroflor Ltd	1063/10/94	Agriculture
254	Era Import & Export	937/05/94	Manufacturing
255	E R Z (Holdings) Ltd	1069/10/94	Manufacturing
256	Eureka Chicken	1187/04/95	Agriculture
257	Eureka Joinery Ltd	1020/08/94	Manufacturing
258	Evergreen Farm	062/03/92	Agriculture
259	Evergreen Farm	1141/02/95	Agriculture
260	ExcelTextile Nills	261/10/92	Manufacturing
261	Fabricator Ltd	350/12/92	Manufacturing
262	Farmpro Ltd	1316/11/96	Agriculture
263	Farhart Laboratory	604/08/93	Manufacturing
264	Farmline Ltd	513/05/93	Agriculture
265	Fast Enterprises	947/06/94	Agriculture
266	Funa Africa Ltd	1251/08/95	Tourism
267	Faurie Milling	598/08/93	Manufacturing
268	Fazarum H/ware	130/06/92	Manufacturing
269	Fazmac Agency	567/07/93	Manufacturing
270	F D R Investment	1468/07/94	Manufacturing
271	Fargan Ltd	789/02/94	Service industry
272	Ferodo (Z) Ltd	597/08/93	Manufacturing
273	F G S Timbers Industries	395/07/92	Manufacturing
274	Finta Farms Ltd	163/07/92	Agriculture
275	Finta Farms Ltd	1025/08/94	Agriculture
276	Fishanga Ltd	1300/10/95	Agriculture
277	Flamingo Farm Ltd	377/01/93	Agriculture
278	Fiorida Farms Ltd	1344/01/96	Agriculture
279	Fodya Investment Ltd	1044/01/94	Agriculture
280	Forgian Engineering	1392/02/96	Manufacturing
281	Foundary & Engineerg Co. Ltd	909/05/94	Manufacturing
282	Foxdale Enterprises	084/03/92	Agriculture

	<i>Name of Investor</i>	<i>License No.</i>	<i>Sector</i>
283	Framkos Ltd	784/02/94	Manufacturing
284	Fright and Passengers Services Ltd	349/12/92	Transport
285	Fube Capentry and Joinery Ltd	1038/09/94	Manufacturing
286	Funji Safaris Ltd	115/06/92	Fisheries
287	Furniture Corperation of Zambia	890/04/94	Manufacturing

[SUBSIDIARY]

Customs and Excise (General) Regulations

288	G and D Farming	271/10/92	Agriculture
289	G and G Safaris	1101/94	Tourism
290	G and R Investors (Z) Ltd	792/02/94	Agriculture
291	Galamuka Consevation Ltd	1462/11/95	Tourism
292	Galaunia Holding Ltd	1073/10/94	Transport
293	Galaunia Farms (Pvt) Ltd	040/05/92	Agriculture
294	Galaunia Farm (Pvt) Ltd	029/05/92	Agriculture
295	Galaunia Farms Ltd	1236/07/95	Manufacturing
296	Galaunia Farms Ltd	021/02/92	Manufacturing
297	GameTruckers Ltd	1330/12/95	Tourism
298	Game Co. Ltd	348/12/92	Manufacturing
299	Gamma Pharmaceuticals Ltd	049/04/93	Manufacturing
300	Garden Enterprises	388/02/93	Tourism
301	Gardens Enterprises	235/09/92	Tourism
302	G D C Hauliers Ltd	003/01/92	Transport
303	Gemcraft (Z) Ltd	747/01/94	Mining
304	Gemstone Marketing	593/07/93	Manufacturing
305	General Electrical	1241/08/95	Services
306	General Pharmaceuticals	648/01/94	Manufacturing
307	Genwell G'nd Water	654/09/93	Construction
308	Georgy Investment	891/04/94	Agriculture
309	Geroof Ltd	974/06/94	Manufacturing
310	Getwell Ltd	1151/02/95	Construction
311	Getwell Ltd	654/09/93	Construction
312	Gilmer Engineering	1381/02/96	Manufacturing
313	Girdana's Crocodile and Fish Farm	967/06/94	Farming
314	Girgis Limited	407/02/93	Agriculture
315	Glence Farming	416/03/93	Agriculture
316	Gleycoe Investments Ltd	819/02/94	Manufacturing
317	Gloria Knitting Co.	300/11/92	Manufacturing
318	Glen Holding	1127/01/95	Service
319	Gold Field (Z) Ltd	1326/12/95	Manufacturing
320	Golden Gate Lodge Ltd	1367/02/96	Tourism
321	Golden Steak Ltd	1237/07/95	Tourism
322	Goligy Enterprises Ltd	1454/08/95	Agriculture
323	Gomes Haulage	508/05/93	Transport
324	Goodtesty Products	730/12/93	Agriculture

	<i>Name of Investor</i>	<i>License No.</i>	<i>Sector</i>
325	Gorman Engineering and Agricultural Suppliers Ltd	166/12/95	Agriculture
326	Gormanghast Leather	1261/12/95	Manufacturing
327	Grass Valley Estates	1354/01/96	Agriculture
328	Greco Engineering	1050/12/94	Manufacturing
329	Gwembe Crocodile	790/02/94	Agriculture

[SUBSIDIARY]

Customs and Excise (General) Regulations

330	H and S Business Analysis	1338/12/95	Agriculture
331	H S Chinda Poultry Breeding Co. Ltd	1299/10/95	Agriculture
332	Hibib Industries	1271/09/95	Manufacturing
333	Hapoka Ltd	978/06/94	Mining
334	Harambee Farm	1325/12/95	Agriculture
335	Hardwares Manufacturing	116/06/92	Manufacturing
336	Harman Enterprises	1143/02/95	Manufacturing
337	Harris Co. Ltd	1150/02/95	Manufacturing
338	Harshira Trading Company Ltd	1093/11/94	Manufacturing
339	Hendum Export Ltd	368/01/93	Agriculture
340	Herman Miles Safaris	883/04/94	Tourism
341	Hertzog and Sons Ltd	409/02/93	Agriculture
342	High Protein Foods	232/09/92	Manufacturing
343	Highway Express (Z) Ltd	692/11/93	Transport
344	Hill and Delamanin (Z) Ltd	143/07/92	Transport
345	Home Craft (Z) Ltd	644/09/93	Manufacturing
346	Hornbill Agricultural Services Ltd	1240/08/95	Agriculture
347	Hua Cheng Corporation Ltd	1042/09/94	Manufacturing
348	Huntley Farms Ltd	264/10/92	Agriculture
349	Huntry Coffee (Z) Ltd	1087/11/92	Agriculture
350	Huntry Export Ltd	269/11/92	Agriculture
351	Iberna Carriers	1007/08/94	Manufacturing
352	Ichinga Trials	718/12/93	Tourism
353	Infil Investments	818/02/94	Mining
354	Illonda Milling Ltd	1460/01/95	Manufacturing
355	Imco Industries	999/07/94	Manufacturing
356	Imperial Gemstones Ltd	957/06/94	Manufacturing
357	Imperil Gemstones	957/06/94	Mining
358	Imperil Plastics	443/04/93	Manufacturing
359	Indeco Milling Ltd	433/03/93	Manufacturing
360	Industrial Gasses	1217/06/95	Manufacturing
361	Inkamaantano Developing	552/06/93	Agriculture
362	Inland Engineering	550/06/93	Manufacturing
363	Inshimu Agricultural Company Ltd	1208/06/95	Agriculture
364	Interlink Carries Ltd	123/06/92	Transport
365	Interlog Sawmills	13711/11/95	Manufacturing
366	International Cartons and Packaging Ltd	1018/08/94	Manufacturing

	<i>Name of Investor</i>	<i>License No.</i>	<i>Sector</i>
367	International Investment and Financing	1376/02/96	Manufacturing
368	International Investment and Financing	993/07/94	Manufacturing
369	International Mining	1373/02/96	Manufacturing
370	International Travel Ltd	763/01/94	Tourism
371	Investec Enterprises	223/09/92	Health

[SUBSIDIARY]

Customs and Excise (General) Regulations

372	Isabi Investment Ltd	1172/03/95	Fisheries
373	Isanga Bay Fisheries Ltd	783/02/94	Tourism
374	Isanga Bay Fisheries Ltd	785/02/94	Fisheries
375	J C Bousfield Ltd	577/07/93	Transport
376	J K Sopper Farms Ltd	1368/02/96	Agriculture
377	J K Sopper Farm Ltd	496/05/93	Agriculture
378	J L Khans Enterprises	211/08/92	Manufacturing
379	J P Dewet Farms	857/03/94	Agriculture
380	Jabico Ltd	775/02/95	Manufacturing
381	Jachmann Research Safaris	1201/05/95	Tourism
382	Jogoda Gems Ltd	200/08/92	Manufacturing
383	Jakana Estates Ltd	463/04/93	Agriculture
384	Jalua Ltd	419/04/93	Agriculture
385	Jambo Enterprises	742/01/94	Manufacturing
386	Jant Company	1066/10/94	Agriculture
387	Jay Bee Ranching	1342/01/96	Agriculture
388	Jayhind Packages	266/10/92	Manufacturing
389	Jewellery Arts	710/12/93	Manufacturing
390	J F D I Ltd	815/02/94	Manufacturing
391	J M C International Ltd	855/03/94	Agriculture
392	Johannesburg Consolidation Investment Co. Ltd	521/06/93	Mining
393	Johnken Estates Ltd	949/06/94	Agriculture
394	Johnson and Johnson (Z) Ltd	025/05/92	Manufacturing
395	Jolene Farms	639/09/93	Agriculture
396	Joribar (Z) Ltd	893/04/94	Agriculture
397	Juls Ltd	227/09/92	Tourism
398	Jungle Junction	1298/10/95	Tourism
399	Jungle Safaris	1309/11/95	Tourism
400	Juradle Enterprises	1309/11/95	Agriculture
401	J Y Estate – Amaz Farms Ltd	482/05/93	Agriculture
402	K B Davies Hydraulic	444/04/93	Manufacturing
403	K G M Wood and Timber	1272/09/ 95	Manufacturing
404	K S H Farms	504/05/93	Agriculture
405	K –Fadda Import and Export	449/04/93	Manufacturing
406	Kabudya Investment	820/02/94	Manufacturing
407	Kabwata Estates	329/12/92	Manufacturing
408	Kabwe Industrial Fabric	219/09/92	Manufacturing
	Name of Investor	License Agriculture No.	Sector
409	Kabwe Transport Ltd	134/07/92	Transport
410	Kafue Chemicals	381/01/93	Manufacturing
411	Kafue Fisheries Ltd	441/03/93	Agriculture
412	Kafue Fisheries Ltd	101/08/94	Tourism
413	Kafue Textile (Z) Ltd	119/06/92	Manufacturing
414	Kafuku Farms	1194/04/95	Agriculture
415	Kaleya Small Holders Co. Ltd	717/12/93	Agriculture

[SUBSIDIARY]

Customs and Excise (General) Regulations

416	Kaleya Small Holders Co. Ltd	1159/02/95	Agriculture
417	Kalubwe Milling	821/02/94	Mining
418	Kamu Sawmills	1233/07/95	Manufacturing
419	Kamutamba Safaris	1401/04/96	Tourism
420	Kapinga Enterprises	779/02/94	Agriculture
421	Kapiri Glass Production Ltd	344/12/92	Manufacturing
422	Kapiri Glass Production Ltd	1048/09/94	Manufacturing
423	Kapiri Glass Production Ltd	344/12/92	Manufacturing
424	Kapolyo Holdings Ltd	1136/01/95	Agriculture
425	Kapuka Fruit and Vegetable	395/01/95	Agriculture
426	Kara Councelling	1234/07/95	Services
427	Kariba Marina Ltd	465/04/93	Tourism
428	Kariba Minerals	708/11/93	Mining
429	Kasamba Development Ltd	618/08/93	Agriculture
430	Kasebo Transport Ltd	574/07/93	Transport
431	Kasha Transport Ltd	202/08/92	Transport
432	Kasondi Ranch Ltd	1274/ /95	Agriculture
433	Katema Enterprises Ltd	1075/10/94	Manufacture
434	Katimu Ltd	1319/11/95	Agriculture
435	Katiti Sawmills Ltd	924/05/94	Manufacturing
436	Katuta Lodge	795/02/94	Tourism
437	Kaunga Investment	1449/07/95	Agriculture
438	Kauseni Enterprises	1144/02/95	Manufacturing
439	Kavalo Equis. Centre	434/03/93	Tourism
440	Kayube Estates Ltd	762/01/94	Agriculture
441	Kazigo Ltd	551/06/93	Agriculture
442	Kazuma Plastics	468/04/93	Manufacturing
443	Kazuma Safaris	501/05/93	Fisheries
444	Kee Gems Ltd	276/10/92	Manufacturing
445	Keji Investment	723/12/93	Mining
446	Kambe Estates	1320/11/95	Manufacturing
447	Kensons Enterprises	1129/01/95	Manufacturing
448	Kestral Investment and Development Co	091/03/92	Agriculture
449	Khakhea Transport Co. Ltd	845/03/94	Agriculture
450	Khal Amazi	1308/11/95	Agriculture

	Name of Investor	License Agriculture No.	Sector
451.	Kikwata Ltd	260/10/92	Agriculture
452.	Kilzan Investment	1310/11/95	Agriculture
453.	King kapenta	1266/09/95	Fisheries
454.	King Plastics	369/01/93	Manufacturing
455.	Kintyre Mining	1156/02/95	Mining
456.	Kiwi Exetreme	732/12/93	Tourism
457.	Kleenline Products	728/12/93	Manufacturing

[SUBSIDIARY]

Customs and Excise (General) Regulations

458.	Kudu Engineering Services Ltd	918/05/94	Manufacturing
459.	Kundalila Farming Ltd	983/07/94	Agriculture
460.	Kupanga Investment	1374/02/96	Manufacturing
461.	Kausnga Farms	173/07/92	Agriculture
462.	Kwalata Lodge Ltd	1193/04/95	Tourism
463.	Kiwik Print	254/09/92	Manufacturing
464.	Kwimba Tractors Co.	322/11/92	Manufacturing
465.	Kwiwe Wood and Log	306/03/92	Manufacturing
466.	Livingstone Plastic Ltd	088/03/92	Manufacturing
467.	Lakafish Ltd	1035/08/94	Agriculture
468.	Lake Hotels Ltd	233/09/92	Fisheries
469.	Lake itezhi teshi Milling	012/01/92	Manufacturing
470.	Lawin Investment Ltd	1053/09/92	Manufacturing
471.	Lazy – A –Ranching Co. Ltd	267/10/92	Agriculture
472.	Lee Yeast (Z) Ltd	014/01/92	Manufacturing
473.	Lekkeroer Ltd	1184/04/95	Agriculture
474.	Leona Farms	837/03/94	Agriculture
475.	Leopard Ridge	285/10/92	Tourism
476.	Leopharama	365/01/93	Manufacturing
477.	Lever Brothers	1282/10/95	Manufacturing
478.	Libro Textile	1174/03/95	Manufacturing
479.	Liebenger ltd	638/09/93	Manufacturing
480.	Lilayi Lodge	249/09/92	Tourism
481.	Lilyvale Farms Ltd	969/06/94	Agriculture
482.	Limbembe Industries	529/06/93	Manufacturing
483.	Lionel Redvers	435/03/93	Agriculture
484.	L I T L Ltd	1466/11/95	Tourism
485.	Little Rock Farms	139/07/92	Agriculture
486.	Londani Ltd	491/05/93	Agriculture
487.	Longman (Z) Ltd	1362/02/96	Manufacturing
488.	Longoonzi Development Company Ltd	426/03/93	Agriculture
489.	Louman Agro – Invest.	212/08/92	Manufacturing
490.	Louws Investment Ltd	1033/08/93	Agriculture
491.	Luapula Timbers Ltd	1170/03/95	Manufacturing
492.	Lubro Farms	1046/09/94	Agriculture
493.	Lubuto Construction and catering Industries Ltd	767/01/94	Manufacturing
494.	Luchindeashi Farms	1438/12/95	Agriculture
	Name of Investor	License Agriculture No.	Sector
495.	Luka Mumba and Sons	617/08/93	Manufacturing/Tourism
496.	Lukambo Estates Ltd	761/01/94	Agriculture
497.	Lukata Farms Ltd	892/04/94	Agriculture
498.	Lungozi Development	426/04/94	Agriculture
499.	Lunsemfwa Ltd	499/05/93	Agriculture
500.	Lunsemfwa Safaris	1122/12/94	Tourism
501.	Lusaka Breweries	85/07/94	Manufacturing

[SUBSIDIARY]

Customs and Excise (General) Regulations

502.	Lusaka Hotel Ltd	440/03/93	Tourism
503.	Lusaka Industries	514/05/93	Manufacturing
504.	Lusitu Farms	1107/12/94	Agriculture
505.	Lunyni Farms	880/04/94	Agriculture
506.	Lyanganisi Enterprises	1314/11/95	Manufacturing
507.	Lyashilishala Farms Ltd	1288/10/95	Agriculture
508.	M and G Spring Forge (Z) Ltd	916/05/94	Manufacturing
509.	M and J Wessels Estates Ltd	281/05/92	Agriculture
510.	M and R Agricultural Development Services	085/04/94	Agriculture
511.	M K C Farms	776/02/94	Agriculture
512.	M M Enterprises	1384/02/96	Agriculture
513.	Maamba Colliers Ltd	1079/10/94	Mining
514.	Maaze Holdings Ltd	691/08/93	Fisheries
515.	Mabiliingwe	907/05/94	Agriculture
516.	Mabula Farms Ltd	966/06/94	Agriculture
517.	Mafundzalo Ranch	758/01/94	Agriculture
518.	Magove Tobacco Co. Ltd	1152/02/95	Agriculture
519.	Magro Export and Import Co. Ltd	390/02/93	Agriculture
520.	Majoru Investment	295/11/92	Manufacturing
521.	Makeni Roser Ltd	1347/01/96	Agriculture
522.	Makuku Farms Ltd	599/08/93	Agriculture
523.	Makumbe Ltd	1219/06/95	Mining
524.	Makumbi Safari Lodge Ltd	405/02/93	Tourism
525.	Makuni Products Ltd	914/05/94	Manufacturing
526.	Malar Investment	437/03/93	Manufacturing
527.	Mmangold Ltd	962/06/94	Manufacturing
528.	Maningi Safaris	241/09/92	Tourism
529.	Manjengele Enterprises	364/01/93	Agriculture
530.	Marana Chemicals	902/05/94	Manufacturing
531.	Marlex Mining	757/01/94	Mining
532.	Marlex Mining Investment Ltd	757/01/94	Mining
533.	Marli Farms (Z) Ltd	596/07/93	Agriculture
534.	Marllies Agricultural and Development Ltd	885/04/94	Agriculture
535.	Marydale Farm Ltd	518/05/94	Agriculture
536.	Mashate Wire manufacturing	294/11/92	Manufacturing

	Name of Investor	License Agriculture No.	Sector
537.	Masstock (Z) Ltd	073/03/92	Agriculture
538.	Masstock Africa Ltd	1165/03/95	Agriculture
539.	Mayflower Farms	394/2/93	Agriculture
540.	Mays Investments	908/05/94	Manufacturing

[SUBSIDIARY]

Customs and Excise (General) Regulations

541.	Mazabuka Marketing Company Ltd	745/0/94	Agriculture
542.	Mazanga Fishing and Game Ranch Ltd	1290/10/95	Tourism
543.	Mbanda Salt Industries	1348/01/96	Manufacturing
544.	Mbizane Investment	574/07/93	Agriculture
545.	Mbizi Safaris Ltd	107/06/92	Tourism
546.	MBK Enterprises	560/06/93	Manufacturing
547.	MC Ghees Industries Ltd	1064/10/94	Manufacturing
548.	MC Grath Estates	668/10/93	Agriculture
549.	Mcheni Ltd	1292/10/95	Tourism
550.	Mchungwa Exports	1291/10/95	Agriculture
551.	MDM Engineering	959/06/94	Manufacturing
552.	Media Vision Ltd	128/06/92	Manufacturing
553.	Mega Farming Ltd	580/07/93	Agriculture
554.	Meganut Ltd	643/09/93	Agriculture
555.	Memo Enterprises	1211/06/95	Manufacturing
556.	Merco (1971) Ltd	179/08/92	Manufacturing
557.	Meridian Aviation	460/04/92	Agriculture
558.	Metal Cash Industries	844/03/94	Manufacturing
559.	Metal Fabricators of Zambia Ltd	769/01/94	Manufacturing
560.	Mienge Farms (1975) Ltd	339/12/92	Agriculture
561.	Miengwe Farms (1975) Ltd	339/12/92	Agriculture
562.	Mikaira Mills Ltd	451/04/93	Manufacturing
563.	Milimani Estates Ltd	771/01/94	Agriculture
564.	Mimuka Mines Ltd	1192/04/95	Mining
565.	Misriya Meat Products Ltd	803/02/94	Manufacturing
566.	Mitengo Sawmills Ltd	1024/08/94	Manufacturing
567.	Mku Enterprises	802/02/94	Manufacturing
568.	Mkushi Agri-Zam Ltd	170/07/92	Agriculture
569.	Mkushi Agric Comp	1137/01/95	Agriculture
570.	Mkushi Coffee Estates	1294/10/95	Agriculture
571.	Mobiship Tours and Farming Ltd	1058/09/94	Agriculture
572.	Modern Engineering	1457/04/95	Manufacturing
573.	Modern Press and Stationers Ltd	853/03/94	Manufacturing
574.	Mongu Joinery	814/02/94	Manufacturing
575.	Montana Mining (Z) Ltd	1012/08/94	Mining
576.	Montana Mining Ltd	1012/08/94	Mining
577.	Lufwanyama Enterprises Ltd	1082/10/94	Manufacturing

	Name of Investor	License Agriculture No.	Sector
578.	Mooi River Investment	1304/11/95	Manufacturing
579.	Morganite (Z) Ltd	412/02/93	Manufacturing
580.	Mornab Construction	1036/09/94	Manufacturing
581.	Mosali Agro Food Pr	459/04/93	Manufacturing
582.	Moyeni Farms	662/09/93	Agriculture
583.	Mpalempale Farms Ltd	1027/08/94	Agriculture

[SUBSIDIARY]

Customs and Excise (General) Regulations

584.	Mpelembe Game Ranch and Lodge Ltd	941/05/94	Agriculture
585.	Mpende Fisheries	1124/01/95	Manufacturing
586.	Mphatso Yanga	1109/12/94	Manufacturing
587.	Mpongwe Development Company	500/05/93	Agriculture
588.	Mpongwe Development Corp	1264/09/95	Agriculture
589.	Msekese Farm Ltd	430/03/93	Agriculture
590.	Mubuyu Farms Ltd	475/04/93	Agriculture
591.	Muhechi Enterprise	933/05/93	Manufacturing
592.	Mukambi Safari	405/02/93	Tourism
593.	Mukango Milling Co. Ltd	939/05/94	Manufacturing
594.	Mukaziwa Industries	1255/09/95	Manufacturing
595.	Mukuba Hotel	600/05/93	Tourism
596.	Mukuba Textiles	013/01/92	Manufacturing
597.	Mukwela Fishing Ltd	1302/10/95	Fisheries
598.	Mulobezi Safaris	570/07/92	Tourism
599.	Mumbwa Cotton Ginnery Ltd	561/06/93	Manufacturing
600.	Munama Farms Ltd	1034/08/94	Agriculture
601.	Munkumbu Farms Ltd	1328/12/95	Agriculture
602.	Mupanga Investments Ltd	1313/11/95	Agriculture
603.	Murray Field Farm Ltd	872/03/94	Agriculture
604.	Musakili Co. Ltd	994/07/94	Agriculture
605.	Musakili Company Ltd	994/07/94	Agriculture
606.	Muselele Farm Ltd	759/01/94	Agriculture
607.	Musungwa Safaris	1182/03/95	Tourism
608.	Mutende Mining Equipment Ltd	812/02/94	Mining
609.	Mutuwila Farms	1198/05/95	Agriculture
610.	Mwachisina Invest.	461/04/93	Manufacturing
611.	Mwenga Enterprises Ltd	1121/12/94	Manufacturing
612.	Mwepu Investment	1098/12/94	Manufacturing
613.	Nakatunga Farming Enterprise Ltd	1188/04/95	Agriculture
614.	Namateba Farms	562/06/93	Agriculture
615.	Namoomba Development Co. Ltd	067/03/92	Agriculture
616.	Nanga Farms	1460/07/92	Agriculture
617.	Napolo Ukana Breweries Ltd	1032/08/94	Manufacturing

	Name of Investor	License Agriculture No.	Sector
618.	Narentha Farms	1102/12/94	Agriculture
619.	Nasala Industries	1169/03/95	Manufacturing
620.	National Breweries	1105/12/94	Manufacturing
621.	Nchenga Farm	278/10/92	Agriculture
622.	Ndongo Enterprises Ltd	952/06/94	Mining
623.	Nemerit Enterprises	315/11/92	Manufacturing
624.	Nestcare Ltd	502/05/93	Agriculture

[SUBSIDIARY]

Customs and Excise (General) Regulations

625.	New Africa Invest.	1183/03/95	Manufacturing
626.	Nezi Investment Company Ltd	036/02/92	Manufacturing
627.	Nick and Lee Kalinda	373/01/93	Agriculture
628.	Nina, s Ltd	1039/09/94	Manufacturing
629.	Nitrogen Chemicals	1145/02/95	Manufacturing
630.	Nitrogen Chemicals of Zambia	156/07/92	Manufacturing
631.	Njati Safari Ltd	774/02/94	Tourism
632.	Njeribu Investments	520/06/93	Agriculture
633.	Normag Farming Ltd	839/03/94	Agriculture
634.	NorthWestern Bee Prod.	897/04/94	Manufacturing
635.	Northern Breweries	644/10/93	Manufacturing
636.	Northern Grain	917/05/94	Agriculture
637.	Northern Territories Safari Holdings	1332/12/95	Tourism
638.	Norzam Gluelam Ltd	030/02/92	Manufacturing
639.	Noyi Bazi Ltd	061/05/92	Agriculture
640.	Nungwe Enterprise	699/10/93	Agriculture
641.	Nyati Milling Co.	958/06/94	Manufacturing
642.	Nyize Enterprises Ltd	470/04/93	Mining
643.	Nzima Agencies Ltd	851/03/94	Service Industry
644.	Olman Enterprises	321/11/92	Mining
645.	Omnilyne Ltd	1397/03/96	Manufacturing
646.	Onkar Ltd	1176/03/95	Manufacturing
647.	Ornamental Stones Development Ltd	1050/09/94	Mining
648.	Osprey Ltd	563/06/93	Agriculture
649.	Ottosdal Ltd	607/08/93	Agriculture
650.	Ourosogui Investments Ltd	867/03/94	Agriculture
651.	Ousimani Farm and Transport Ltd	301/11/92	Agriculture
652.	PAG Sheriff Estates	1185/04/95	Agriculture
653.	Pack-O-Matic Mach.	1132/01/95	Manufacturing
654.	Paloyce Printers	1106/12/94	Manufacturing
655.	Pan Gulf Enterprises Ltd	1006/08/94	Manufacturing
656.	Panico Farming Ltd	1113/12/94	Agriculture
657.	Paperman Ltd	034/02/92	Manufacturing

	Name of Investor	License No.	Sector
658.	Patels Estates	382/01/93	Agriculture
659.	Pavelock Ltd	573/07/93	Manufacturing
660.	Petand Mechanics and Transport Ltd	366/01/93	Transport
661.	Pharmail Co. Ltd	280/10/92	Manufacturing
662.	Pharmanova (Z) Ltd	238/09/93	Manufacturing
663.	Phelps Dodge Ltd	768/01/94	Mining
664.	Piamanzi Wildlife	251/09/92	Tourism

[SUBSIDIARY]

Customs and Excise (General) Regulations

665.	Piegeon Investment Ltd	1090/11/94	Agriculture
666.	Pilatus Agro Ltd	436/03/93	Agriculture
667.	Pioneer Seeds (Z) Ltd	169/07/92	Agriculture
668.	Piper Ranch Ltd	1385/02/96	Agriculture
669.	Pipo Ltd	311/11/92	Agriculture
670.	Plank Products Ltd	854/03/94	Manufacturing
671.	Plant Development (Z) Ltd	748/01/94	Agriculture
672.	Plastex Packaging	582/07/93	Manufacturing
673.	Plastico (Z) Ltd	988/07/94	Manufacturing
674.	Ply wood Manufacturing Ltd	613/08/93	Manufacturing
675.	Polemos Multitrade Company Ltd	527/06/93	Agriculture
676.	Poly Packers Ltd	182/08/92	Manufacturing
677.	Polymer Mouldings	1117/12/94	Manufacturing
678.	Polymer Packaging Ltd	1060/09/94	Manufacturing
679.	Polythene Products	358/01/93	Manufacturing
680.	Polythene Products	1361/02/96	Manufacturing
681.	Potgieter Farms Ltd	859/03/94	Agriculture
682.	Preba Tobacco and Trading	093/03/92	Agriculture
683.	Premji Industries	117/06/92	Manufacturing
684.	Presto Transport Ltd	583/07/93	Transport
685.	Pretgrow (Pty) Ltd	224/09/92	Agriculture
686.	Prime Marble Products Ltd	204/08/92	Mining
687.	Printech Ltd	1377/02/96	Manufacturing
688.	Printpak (Z) Ltd	384/02/93	Manufacturing
689.	Process Control Ltd	672/10/93	Manufacturing
690.	Procpess Enterprises Ltd	796/02/94	Manufacturing
691.	PS Power Stabilizer	414/03/93	Manufacturing
692.	Quality Poultry Farm Ltd	616/08/93	Agriculture
693.	Quick save Ltd	1009/08/94	Agriculture
694.	RTZ Mining Ltd	971/06/94	Mining
695.	Race Technology	743/01/94	Manufacturing
696.	Rank Industries Ltd	346/12/92	Manufacturing
697.	Rankin Engineering Consultants Ltd	537/06/93	Mining

	Name of Investor	License No.	Sector
698.	Rapid Aluminium	1317/11/95	Manufacturing
699.	Ravens Court (Z) Ltd	592/07/93	Tourism
700.	Reckitt and Colman (Z) Ltd	896/04/94	Manufacturing
701.	Redeagle Carriers Ltd	544/06/93	Transport
702.	Redrum Ltd	1369/02/96	Tourism
703.	Reebed Investments Ltd	1335/12/95	Agriculture
704.	Remote Africa	852/03/94	Tourism
705.	Remoter Africa Safaris Ltd	852/03/94	Tourism

[SUBSIDIARY]

Customs and Excise (General) Regulations

706.	Reunited Engineering	689/10/93	Manufacturing
707.	Rigeway Hotel Ltd	1011/08/94	Tourism
708.	Rift Valley Safaris Ltd	424/03/93	Tourism
709.	Rift Valley Tropicals Safaris Ltd	1180/03/95	Fisheries
710.	Rimco Tranding (Z) Ltd	1027/09/94	Manufacturing
711.	Roan Motors Ltd	678/10/93	Transport
712.	Robin Pope Safaris Ltd	345/02/93	Tourism
713.	Roche Agriculture Export Ltd	1029/08/94	Agriculture
714.	Rock Ridge Ltd	505/05/93	Manufacturing
715.	Rojack Transport Ltd	151/07/92	Transport
716.	Rolling Thunder International	462/04/93	Transport
717.	Rotar Mould Enterprises	1357/01/96	Manufacturing
718.	Rothbury Farm	1089/11/94	Agriculture
719.	Royal Flour Mills	1158/02/95	Manufacturing
720.	RTZ Mining and Exploration Ltd	971/06/94	Mining
721.	Rusam Mining Development	534/06/93	Mining
722.	SC and T Southern Commodities (Z) Ltd	848/03/94	Agriculture
723.	SF Transport Co. Ltd	588/07/93	Transport
724.	SAC Agriculture Co. Ltd	1148/02/95	Agriculture
725.	SLG Ltd	1279/10/95	Manufacturing
726.	Sable Combine Ltd	217/09/92	Manufacturing
727.	Sable Farms	944/05/94	Agriculture
728.	Sabraa Fisheries	1398/04/95	Fisheries
729.	Sabraa Fisheries	493/034/93	Fisheries
730.	Sachini Farms	189/08/92	Agriculture
731.	Safari Expedition	450/04/93	Fisheries
732.	Safari International (Z) Ltd	1216/06/95	Tourism
733.	Safari Line Ltd	1305/11/95	Agriculture
734.	Safarica Adventures	703/11/93	Tourism
735.	Safaris Unlimited Zambia	984/07/94	Tourism
736.	Safema Enterprises Ltd	923/05/94	Manufacturing
737.	Sai Hardware Ltd	721/12/93	Manufacturing

	Name of Investor	License No.	Sector
738.	Sakazima Island Safaris Ltd	1333/12/95	Tourism
739.	Sakiza Spinning Ltd	1008/08/94	Manufacturing
740.	Sakula Investments Ltd	888/04/94	Agriculture
741.	Sallasimba Ltd	078/03/92	Agriculture
742.	Samaki Fishing Enterprises Ltd	138/07/92	Fisheries
743.	Samfya Beach Club	1263/09/95	Tourism
744.	Sandawana Gemstone	1223/07/95	Mining

[SUBSIDIARY]

Customs and Excise (General) Regulations

745.	Sapphire Electrical	094/03/92	Manufacturing
746.	Sarachel investment	1224/07/95	Manufacturing
747.	Saro Agri Equipment Ltd	024/02/92	Manufacturing
748.	Satwant Transport Ltd	292/11/92	Transport
749.	Savanah Investment Ltd	1716/08/94	Tourism
750.	Saxon Steel Ltd	1083/10/94	Manufacturing
751.	Sealand Transport	740/12/93	Transport
752.	Selim Footwear	446/04/93	Manufacturing
753.	Sempro (Z) Ltd	1128/01/95	Agriculture
754.	Sendha Industries Ltd	755/01/94	Manufacturing
755.	Senzile Ltd	1349/01/96	Agriculture
756.	Setree Manufacturing	1259/09/95	Manufacturing
757.	Shaheen Investment	1243/08/95	Services
758.	Shan Shui Co. Ltd	1331/12/95	Manufacturing
759.	Shardlow Taylor and Co	172/07/92	Manufacturing
760.	Sheas Mining Co. Ltd	1056/09/94	Mining
761.	Shenton Safaris	438/03/93	Mining
762.	Shonga Steel Ltd	197/08/92	Manufacturing
763.	Shonga Steel Ltd	1229/07/95	Manufacturing
764.	Shree Rang Jewellers	421/03/93	Manufacturing
765.	Siasamba Farm	1190/04/95	Agriculture
766.	Siavonga Resort	1114/12/94	Tourism
767.	Siaza Industries	391/02/93	Manufacturing
768.	Sigma Farm Services	650/09/93	Agriculture
769.	Sikinya Oil Products	383/01/93	Manufacturing
770.	Sikoongo Estates Ltd	1181/03/95	Agriculture
771.	Silent Valley Ranch	1380/02/96	Agriculture
772.	Sima Milling Co.	1370/02/96	Manufacturing
773.	Simac Lodges and Tours	509/05/93	Agriculture
774.	Simac Lodges and Tours Ltd	509/05/93	Tourism
775.	Simba Chemicals Industries	1472/11/95	Manufacturing
776.	Sitonia Mining	085/03/92	Mining
777.	Smurf Agriculture Comp	1351/02/96	Agriculture

	Name of Investor	License No.	Sector
778.	Sobi Industries Ltd	886/04/94	Manufacturing
779.	Sock Water Ltd	404/02/94	Construction
780.	Something Similar	602/08/93	Manufacturing
781.	Songhor Africultural	810/02/93	Agriculture
782.	Sopelac Fishing Enterprises Ltd	954/06/94	Fishing
783.	Sopo Ltd	1398/02/96	Manufacturing
784.	Southern Era Resources Ltd	691/11/93	Mining
785.	Southern Horizon	1218/06/95	Tourism

[SUBSIDIARY]

Customs and Excise (General) Regulations

786.	Soweto Oil Co. Ltd	751/01/94	Manufacturing
787.	Soy Nutrients Ltd	035/02/92	Manufacturing
788.	Sportex Knitting Mills	090/03/92	Manufacturing
789.	St George Fisheries Ltd	167/07/92	Fisheries
790.	St Nektarous Motel Ltd	1231/07/95	Tourism
791.	Staal Tubes and Hardware Manufacturing Ltd	811/02/93	Manufacturing
792.	Stachlor Ltd	386/02/93	Manufacturing
793.	Stansa Stock Feeds Ltd	753/01/94	Manufacturing
794.	Starflex Textiles Ltd	1142/02/95	Manufacturing
795.	Starx (Z) Ltd	385/02/93	Agriculture
796.	Stavrou Transport Ltd	1086/10/94	Transport
797.	Steel World (Z) Ltd	782/02/94	Manufacturing
798.	Steelco Frams Ltd	1171/03/95	Agriculture
799.	Stepping Stones Farm	905/05/94	Tourism
800.	Stevennoy Mill. Co.	1458/01/95	Manufacturing
801.	Stewarts and Lloyds (Z) Ltd	586/07/93	Services
802.	Still Meadow Farm	309/11/92	Agriculture
803.	Still Water Farm	408/02/93	Agriculture
804.	Stravendale Farms Ltd	411/02/93	Agriculture
805.	Sumby Crocodiles	1262/09/95	Agriculture
806.	Sun Paints Ltd	125/06/92	Manufacturing
807.	Sun Pharmaceuticals	290/10/92	Manufacturing
808.	Sunblest Ltd	1340/01/96	Manufacturing
809.	Sunblest Milling Co.	1379/02/96	Manufacturing
810.	Sunlamp Industries	1383/02/96	Manufacturing
811.	Sunquick Bottlers (1973) Ltd	418/03/93	Manufacturing
812.	Sunrose Ltd	141/07/92	Agriculture
813.	Suntech Appropriate Ltd	739/12/93	Manufacturing
814.	Super Metal Industries	352/12/92	Manufacturing
815.	Supersonic International (Z) Ltd	640/09/93	Agriculture
816.	Supreme Farms Ltd	213/08/92	Agriculture
817.	Swaka Timber Ltd	1220/06/95	Manufacturing

	Name of Investor	License No.	Sector
818.	Swarp Spinning Mills	099/06/92	Manufacturing
819.	Swarp Spinning Mills	1162/03/95	Manufacturing
820.	Sweet Water Ltd	744/01/94	Agriculture
821.	Sweet Water Ltd	976/06/94	Tourism
822.	Syringa Daily Farm	1295/10/95	Agriculture
823.	T Karnezos	480/05/93	Agriculture
824.	T L P International	932/05/95	Manufacturing
825.	Taif Investment	360/01/93	Manufacturing

[SUBSIDIARY]

Customs and Excise (General) Regulations

826.	Taita Falcon Lodge	1252/08/95	Tourism
827.	Talco (Z) Ltd	101/06/92	Mining
828.	Tama Hotel Ltd	1324/12/95	Tourism
829.	Tamarind (Z) Ltd	683/10/93	Tourism
830.	Tamba Chicks Ltd	376/01/93	Agriculture
831.	Tanta Investments Ltd	816/02/94	Agriculture
832.	Tap Building Ltd	142/07/92	Manufacturing
833.	Tata Farms and Foods	230/09/92	Agriculture
834.	Tazara Corridor Marketing	1318/11/95	Agriculture
835.	Tazara Corridor Marketing Co Ltd	1318/11/95	Services
836.	Technical Enterprises	1322/11/95	Agriculture
837.	Tejay Pharmaceuticals Ltd	797/02/94	Manufacturing
838.	Terravona Farm	367/01/93	Agriculture
839.	Thaba Manzi	655/09/93	Tourism
840.	The Savoy Hotel	1278/10/95	Tourism
841.	The Sobek Tourism Group Ltd	164/07/92	Tourism
842.	Thebe River Safaris	1413/06/96	Tourism
843.	Tian Investment Ltd	865/03/94	Manufacturing
844.	Tiger Bay Safaris Co Ltd	847/03/94	Tourism
845.	Tiger Fishing	1387/02/96	Fisheries
846.	Tiger Fishing Tours	225/09/92	Fisheries
847.	Tiger Ltd	553/06/93	Transport
848.	Times Printpak Ltd	384/02/93	Manufacturing
849.	Timex Trade Transport Co	898/04/94	Transport
850.	Toba Technologies Ltd	1191/04/95	Agriculture
851.	Tobacco Development Co. Ltd	506/05/93	Agriculture
852.	Toekoms Boerdery Ltd	687/10/93	Agriculture
853.	Tonkin Farm	986/07/94	Agriculture
854.	Townup Textiles (Z) Ltd	980/07/94	Manufacturing
855.	Trade Kings Ltd	420/03/93	Manufacturing
856.	Trade Kings Ltd	1254/08/95	Manufacturing
857.	Trans Zambezi Engineering	630/08/93	Manufacturing

	Name of Investor	License No.	Sector
858.	Trans Zambezi Industries Ltd	1014/08/94	Agriculture
859.	Transam Co. Ltd	472/04/93	Manufacturing
860.	Transcontinental Zambia Ltd	1359/02/95	Services
861.	Transletaba Farm Ltd	943/05/94	Agriculture
862.	Trees Ltd	1080/10/94	Agriculture
863.	Tripple 'S' Ranch	734/12/93	Agriculture
864.	Tropical Investments Ltd	633/09/93	Agriculture
865.	Truck Africa	536/05/93	Transport

[SUBSIDIARY]

Customs and Excise (General) Regulations

866.	Tudor Conservation	476/04/93	Fisheries
867.	Tukuluho Enterprises	706/11/93	Tourism
868.	Tulayrs Farms Ltd	041/05/92	Agriculture
869.	Tundwe Safari Lodge	1257/08/95	Tourism
870.	Turtle Blinds Manufacturing	1312/11/95	Manufacturing
871.	Twalumba Safaris Ltd	1081/10/94	Tourism
872.	Twembe Farms Ltd	835/03/94	Agriculture
873.	Twikatane African Art Co. Ltd	102/06/92	Manufacturing
874.	Twin Fountain Farm	512/05/93	Agriculture
875.	Ubizane Investment Ltd	1155/02/94	Agriculture
876.	Ukoma Ltd	804/02/94	Agriculture
877.	Ulende Tours	754/01/94	Tourism
878.	Ulufubu Farms	1277/10/95	Agriculture
879.	Umbria Ltd	1013/08/94	Manufacturing
880.	Unified Chemicals	445/04/93	Manufacturing
881.	Unified Chemicals (Z) Ltd	828/02/94	Manufacturing
882.	Unimills Ltd	354/02/93	Manufacturing
883.	Unit Packages Ltd	862/03/94	Manufacturing
884.	Unitechna Ltd	603/08/93	Manufacturing
885.	United Transport Ltd	575/07/93	Transport
886.	Uniturtle Industries	457/04/93	Manufacturing
887.	Unity Garments	302/11/93	Manufacturing
888.	Unity Packages Ltd	862/03/94	Manufacturing
889.	Universal Candy Manufacturers	546/06/93	Manufacturing

[SUBSIDIARY]

Customs and Excise (General) Regulations

FIFTH SCHEDULE*(Section 89: Regulation 96)***REBATE, REFUND OR REMISSION OF DUTY ON GOODS FOR
MINING RIGHT HOLDERS**

	Organization	License No.	Admin location
1.	A Kafunyi Mining Co. Ltd	ML 268	Lusaka
2.	A/S Phonix Contractors	SML 46	Ndola
3.	African Minerals Corp. Ltd	PL 960, 1045 and 1139	Ndola
4.	Afrimine (Z) Ltd	GL 305	Kitwe
5.	Ameraf Mining and Dev. Ltd	GL 77	Kitwe
6.	Amska Corporation Ltd	PL 1110	Lusaka
7.	Anglo-American Corporation	PL 003, 004, 1103, 1147, 1148, 1137 and 1131	Lusaka
8.	Anglovaal (Z) Ltd	PL 1023, 1024, 1025 and 1141	Chingola
9.	Arinus Ltd	GL 81	Kitwe
10.	Ashanti Goldfied (Z) Ltd	PLLS 115 and 122	Lusaka
11.	Bedrock Mining Ltd	GL 236	Kitwe
12.	Billiton Development (Z) Ltd	PL 1059,1060,1133 and 1170	Lusaka
13.	Bwana Mkubwa Mining Ltd	LML 19	Lusaka
14.	Caledonian Mining Corp. Ltd	PL 1067, 1168 and 1169	Lusaka
15.	Chambishi Metals	LML 30 and 31	Kitwe
16.	Chantete Emeralds Ltd	GL 21	Kalulushi
17.	Chibuluma Mines Plc	LML 23 and 24	Kalulushi
18.	Chilanga Cement Plc	SML 27-23	Lusaka
19.	Chimpundu Mining Co. Ltd	GL 55	Kitwe
20.	Chingda Mining Property Ltd	GL 223	Kitwe
21.	Chingola Brickfields Ltd	BL 42	Chingola
22.	Coalg Ltd	GL 189	Lusaka
23.	Cyprus Amax Kansashi Plc	LSML 16, PLLS 44, 66, 111 and 113	Lusaka
24.	Demar Engineering Ltd	GL 33	Kitwe
25.	Doost Import and Export Ltd	GL 41, 43, 50, 63, 80, 272, 321	Lusaka
26.	Dunrobin Mining Ltd	ML 279	Lusaka
27.	Dyyi Enterprises Ltd	PL 1174	Kitwe
28.	E. Kayaya International	Gl 46	Lusaka

[SUBSIDIARY]

Customs and Excise (General) Regulations

29.	Ebenezar Emerald Mines Ltd	GL 340	Kitwe
30.	Emily Mining Ltd	PL 159	Lusaka
	Organization	License No.	Admin location
31.	A Kafunyi Mining Co. Ltd	ML 268	Lusaka
32.	A/S Phonix Contractors	SML 46	Ndola
33.	African Minerals Corp. Ltd	PL 960, 1045 and 1139	Ndola
34.	Afrimine (Z) Ltd	GL 305	Kitwe
35.	Ameraf Mining and Dev. Ltd	GL 77	Kitwe
36.	Amska Corporation Ltd	PL 1110	Lusaka
37.	Anglo-American Corporation	PL 003, 004, 1103, 1147, 1148, 1137 and 1131	Lusaka
38.	Anglovaal (Z) Ltd	PL 1023, 1024, 1025 and 1141	Chingola
39.	Arinus Ltd	GL 81	Kitwe
40.	Ashanti Goldfied (Z) Ltd	PLLS 115 and 122	Lusaka
41.	Bedrock Mining Ltd	GL 236	Kitwe
42.	Billiton Development (Z) Ltd	PL 1059,1060,1133 and 1170	Lusaka
43.	Bwana Mkubwa Mining Ltd	LML 19	Lusaka
44.	Caledonian Mining Corp. Ltd	PL 1067, 1168 and 1169	Lusaka
45.	Chambishi Metals	LML 30 and 31	Kitwe
46.	Chantete Emeralds Ltd	GL 21	Kalulushi
47.	Chibuluma Mines Plc	LML 23 and 24	Kalulushi
48.	Chilanga Cement Plc	SML 27-23	Lusaka
49.	Chimpundu Mining Co. Ltd	GL 55	Kitwe
50.	Chingda Mining Property Ltd	GL 223	Kitwe
51.	Chingola Brickfields Ltd	BL 42	Chingola
52.	Coalg Ltd	GL 189	Lusaka
53.	Cyprus Amax Kansashi Plc	LSML 16, PLLS 44, 66, 111 and 113	Lusaka
54.	Demar Engineering Ltd	GL 33	Kitwe
55.	Doost Import and Export Ltd	GL 41, 43, 50, 63, 80, 272, 321	Lusaka
56.	Dunrobin Mining Ltd	ML 279	Lusaka
57.	Dyyi Enterprises Ltd	PL 1174	Kitwe
58.	E. Kayaya International	Gl 46	Lusaka
59.	Ebenezar Emerald Mines Ltd	GL 340	Kitwe
60.	Emily Mining Ltd	PL 159	Lusaka

[SUBSIDIARY]

Customs and Excise (General) Regulations

	Organization	License No.	Admin location
61.	Equinox (Zambia) Ltd	PL 24, 25, 26 and 27	Kitwe
62.	ERZ Mining Ltd	GL 225, 208	Lusaka
63.	Faurie Mining Ltd	PL 1145	Lusaka
64.	Ferdinand Choza Mawezhi	GL 003	Lusaka
65.	Gem and Crystal Corporation Ltd	PL 1220	Lusaka
66.	Gemhouse Mining (Z) Ltd	GL 37	Lusaka
67.	Gems of Africa Ltd	ML 79	Ndola
68.	Gerntina Mines Ltd	GL 127	Kitwe
69.	Goldfield of South Africa	PLLS 42	RSA
70.	Grizzling Mining (Z) Ltd	GL 101 and 322	Kitwe
71.	Hercules Equipment hire Ltd	GL 42 and SML 67	Lusaka
72.	Hersota Mining Enterprise Ltd	EL 109	Lusaka
73.	HJC Mining and Prospecting Ltd	PL 12 and 13	Lusaka
74.	J.J Lowe	AMR 28 and 127	Lusaka
75.	Jace Enterprises Ltd	ML 112	Lusaka
76.	Jagoda Gems Ltd	GL 205	Lusaka
77.	JCI (Z) Ltd	PL1055, 1057, 1121 and 1142	Lusaka
78.	Kagem Mining Ltd	ML 53	Kitwe
79.	Kama Exploration Co. Ltd	EL 105 and 106	Kafue
80.	Kapanga Mines Ltd	GL 197	Chingola
81.	Kariba Minerals Ltd	ML 12	Lusaka
82.	Katobo General Dealers Ltd	GL 144	Kitwe
83.	Kanoco (Z) Ltd	PLLS 43	Chingola
84.	Krystal Mining Ltd	ML 252	Lusaka
85.	Kuber Mineral & Metal Mining Co. Ltd	GL 002 and GL 20	Kitwe
86.	Lapemba Tranding Ltd	GL 292	Ndola
87.	Lubunga Enterprise Ltd	GL 191	Lusaka
88.	Maamba Collieries Ltd	LML 17 and M114	Maamba
89.	Makumbe Ltd	EL 107	Lusaka
90.	Malachite Investments Ltd	GL 264	Kitwe
91.	Melai Enterprise	GL 128	Luanshya
92.	Mindeco small Mine Ltd	BL 98 and SML 26	Lusaka
93.	Montana Mining (Z) Ltd	EL 110	Kitwe

[SUBSIDIARY]

Customs and Excise (General) Regulations

	Organization	License No.	Admin location
94.	Mr Christopher Bwalya	GL 339	Ndola
95.	Mr Jeff S. Mbewe	GL 18	Chipata
96.	Mrs Felicity Chulu	GL 298	Lusaka
97.	Murchison United (Z) Ltd	LSPL 007-0011	Lusaka
98.	Mwana Namusya Investments Ltd	ML223	Lusaka
99.	MZCC Ltd	PL 1129	Lusaka
100	Ndola Lime Company Ltd	ML 8	Ndola
101	Nkwazi Mining Ltd	ML 126	Ndola
102	Oriental Quarries and Concrete Blocks	SML 23	Lusaka
103	Pamodzi Gemstones Mining Ltd	GL 78, 104 and 105, PL 1106	Kitwe
104	Phelps Dodge (Z) Ltd	PL 946-8, 948, 985, 1095, 1096	Lusaka
105	Qasim Mining Enterprises Ltd	ML 3	Lusaka
106	Rajmit Engineering Services	ML 82	Kitwe
107	Roan Antelope Mining Corporation	LML 21 and 22	Luanshya
108	RTZ Mining and Exploration Ltd	PL 1037, 1038, 1108, 1179 and 1180	Lusaka
109	Shelo Mining Co. Ltd	ML 216	Luanshya
110	Sitonia Ltd	GL 38 and 49	Lusaka
111	Solytex Enterprises Ltd	ML 256	Lusaka
112	South Metal Corporation Ltd	SML 48 and PLLS 15	Lusaka
113	Southern Era Resource (Z) Ltd	PL 1084, 1044 and PLLS	15 and 22
114	Sulocha Mines Ltd	GL 88	Kaoma
115	Tamba Bashila Ltd	GL 306	Kitwe
116	Tan Range Exploration Corporation	PL 1092	Kitwe
117	Tukongonte Ltd	GL 243	Lusaka
118	United Quarries Ltd	BMP 493 and 494	Lusaka
119	Western Mining Corporation	MI 276, PL 116 and 1163	Lusaka
120	Yakashika	EL 117	Ndola
121	Yoto Mining Co. Ltd	GL 109 and 1	Lusaka

[SUBSIDIARY]

Customs and Excise (General) Regulations

122	Zamanglo Prospecting (Z) Ltd	PLLS 003, 004, 77-80	Lusaka
123	Zamgold Ltd	PI 1198, PLLS 112 and 121	Solwezi
124	Zarnus Marble and Terrastone Ltd	BL 103	Lusaka

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

[SUBSIDIARY]

*Customs and Excise (General) Regulations***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	Custom 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	Custom and Excise Temporary Exportation Permit For Motor Vehicles
CE 15	Custom and Excise Outward report
CE 16	Custom 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	Custom 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	Custom 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

[SUBSIDIARY] *Customs and Excise (General) Regulations*

CE 28	Custom and Excise Application for a licence to manufacture goods subject to excise or surtax
CE 28A	Customs and Excise application for a license to provide services subject to excise duty.
CE 29	Custom and Excise licence to manufacture goods subject to excise duty or surtax
CE 29A	Customs and Excise licence to provide services subject to ecise duty.
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 120	Custom and Excise query notification and request to amend an entry

PART II**BONDS**

CE 121	Custom 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. 53 of 2001]**TENTH SCHEDULE***(Regulation 69B)*

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

[Refer to S.I. 53 of 2001]

ELEVENTH SCHEDULE*(Regulation 69C)*

THIS SCHEDULE LISTS THE RULES OF ORIGIN OF SOUTHERN AFRICA
DEVELOPMENT COMMUNITY (SADC).

THESE RULES STATE WHAT PROCESSING NON-SADC INPUTS MUST
UNDERGO TO ACHIEVE SADC ORIGIN
AND THUS RESULT IN PRODUCTS, WHICH QUALIFY FOR PREFERENTIAL
TREATMENT

[Refer to S.I. 53 of 2001]**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

[SUBSIDIARY]

Customs and Excise (General) Regulations

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

[SUBSIDIARY]

Customs and Excise (General) Regulations

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

[SUBSIDIARY]

Customs and Excise (General) Regulations

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

[SUBSIDIARY]

Customs and Excise (General) Regulations

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 $\geq 85\%$ cotton, nprs, $\leq 14\text{mn}$
52052100	Combed single cotton yarn, with $\geq 85\%$ cotton, nprs, $\leq 14\text{mn}$
52053200	Uncombed cabled cotton yarn, with $\geq 85\%$ cotton, nprs, $> 14\text{mn}$ but $\leq 43\text{mn}$
52054200	Combed cabled cotton yarn, with $\geq 85\%$ cotton, nprs, $> 14\text{mn}$ but $\leq 43\text{mn}$

[SUBSIDIARY]

Customs and Excise (General) Regulations

52083200	Dyed plain cotton weave, with $\geq 85\%$ cotton, $> 100\text{g/m}^2$, $\leq 200\text{g/m}^2$
52085200	Printed plain cotton weave, with $\geq 85\%$ cotton, $> 100\text{g/m}^2$, $\leq 200\text{g/m}^2$
52091100	Unbleached plain cotton weave, with $\geq 85\%$ cotton, $> 200\text{g/m}^2$
52105900	Printed woven cotton fabrics, not elsewhere specified, with $< 85\%$ cotton, $\leq 200\text{g/m}^2$
53041000	Sisal & other textile fibres of the genus <i>Agave</i> , raw
53049000	Sisal, etc (excl. raw), not spun; tow & waste of these fibres
53082000	True hemp yarn
54076100	Other woven fabrics of synthetic yarn, $\geq 85\%$ 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

[SUBSIDIARY]

Customs and Excise (General) Regulations

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

[SUBSIDIARY]

Customs and Excise (General) Regulations

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"

[SUBSIDIARY]

Customs and Excise (General) Regulations

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 thereafter 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.

[SUBSIDIARY]

Customs and Excise (General) Regulations

“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:

[SUBSIDIARY]

Customs and Excise (General) Regulations

- (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:

$$\frac{\text{Value of materials obtained outside the territory of the beneficiary country} + \text{Value of materials of undetermined origin}}{100\%} > 60\%$$

- (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”.

[SUBSIDIARY]

Customs and Excise (General) Regulations

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

[SUBSIDIARY]

Customs and Excise (General) Regulations

(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.

Rule 12. 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

1. Exporter (full name, address and country)		2. Certificate No	
Date of Issue			
Valid up to			
3. Consignee (full name, address and country) FOR LDC AFRICA CERTIFICATE OF ORIGIN (Combined declaration and Certificate) AFRICA SPT PROGRAM Issued in		SPECIAL PREFERENTIAL TARIFF TREATMENT	
4. Manufactory (full name, address and country) (country))			
5. Departure date			
see instructions overleaf			
6. Vessel/Flight/Train/Vehicle No Loading	7. Place of	8. For Official use by China Customs	

[SUBSIDIARY]

Customs and Excise (General) Regulations

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

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

[SUBSIDIARY]

Customs and Excise (General) Regulations

one or more beneficiary countries	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.