

(a) Camera cases, musical instrument cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character.

(b) Subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

GIR 6

For legal purposes, the classification of goods in the subheading of a heading shall be determined according to the terms of those subheadings and may related subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only Subheadings at the same level are comparable. For the purpose of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

ADDITIONAL ZAMBIAN RULES

1. The term in 'In bulk', where it appears in the nomenclature, means:
 - (a) Loose without packing, in quantities of not less than five kilograms in weight or five litres in measure; or
 - (b) That the net contents of any immediate container of goods weight not less than five kilogrammes or measure not less than five litres.
2. (a) Rates of duty shown as a percentage, denoted by the symbol % are to be calculated as a percentage of the Value For Duty Purpose.
 - (b) Where the alternative rates of duty are

specified, the rate which yields the greater amount of duty shall apply.

3. For the purpose of the interpretation and application of the tariff, reference shall be made to the "Explanatory Notes (EN) of the Harmonised Commodity Description and Coding System" as published and amended by the World Customs Organisation Council.
4. A provision for parts of an article covers products solely or principally used as a part for the article but a provision for "parts" or "part and accessories" shall not prevail over a specific provision for a part or accessory.



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Classification of Goods in Zambia



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The classification of goods in Zambia is governed by classification rules called the General Interpretative Rules and Additional Zambian Rules. The GIRs are originally from the World Customs Organization and published in The Harmonized Commodity Description and Coding System (HS). The HS is a multipurpose internationally recognized numerical coding system intended to describe and classify goods in international trade.

The Harmonized System consists of:

- General Rules of Interpretation (GRI's)
- Section and Chapter Notes
- Heading and subheading Descriptions
- Subheading Notes

Six general interpretive rules (GRI's) govern classification in the Harmonized System. In addition to the GIRs there are four Zambia Rules. These rules provide a methodical approach to classifying goods and ensuring that products are assigned a single classification number.

In Zambia the HS classification number consists of 8 digits. The first six digits are called the international level. These numbers are the same for those countries that agree to the Harmonized System. The next four digits are country specific.

The HS number is sub-divided at various levels to provide greater detail and definition of a product than the previous level.

The General Rules of Interpretation (GRI's) set forth the principles of classification of goods in the Harmonized System. At the international level, the system consists of six rules. There are four additional Zambian rules.

GRI 1 through 4 must be applied in order. GRI 5 and 6 apply as necessary. The Zambian rules apply as necessary.

The General Rules of Interpretation are found in the

Harmonised Commodity Description and Coding System” as published and amended by the World Customs Organisation Council and are also found in the Zambian Tariff Guide. You can find the guide on the Zambia Revenue Authority Website www.zra.org.zm.

The Classification of goods in the Nomenclature is governed by the following principles:

GIR 1

The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes. Classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and provided such headings do not otherwise require, according to the following provisions:

GIR 2(a)

Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented; the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

GIR 2(b)

Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material shall be taken to include reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

GIR 3

When by application of Rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:

- (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part of the materials or substances contained in mixed or composite goods or to part only of the items in a set up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
- (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
- (c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

GIR 4

Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

GIR 5

In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein.