

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 103 OF 2013

The Customs and Excise Act
(Laws, Volume 18, Cap. 322)**The Customs and Excise (Public Benefit Organisation) Refund or Remission) (Amendment) Regulations, 2013**

IN EXERCISE of the powers contained in section *eighty-nine* of the Customs and Excise Act, the following Regulations are hereby made:

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| <p>1. These Regulations may be cited as the Customs and Excise (Public Benefit Organisation) (Rebate, Refund or Remission) (Amendment) Regulations, 2013, and shall be read as one with the Customs and Excise (Public Benefit Organisation) (Rebate, Refund and Remission) Regulations, 2009, in these Regulations referred to as the principal Regulations.</p> | <p>Title</p> <p>S.I No. 7 of 2009</p> |
| <p>2. Regulation 3 of the principal Regulations is amended in sub-regulation (1) by the insertion immediately after paragraph (c) of the following new paragraph:</p> <p style="padding-left: 40px;">(d) the public benefit organisation has been providing a service for the benefit of the public for not less than twelve months.</p> | <p>Amendment of regulation 3</p> |
| <p>3. Regulation 8 of the principal Regulations is amended—</p> <p style="padding-left: 20px;">(a) in subregulation (1) by—</p> <p style="padding-left: 40px;">(i) the deletion in paragraph (b) of the words “sells or otherwise disposes of the goods or”; and</p> <p style="padding-left: 40px;">(ii) the insertion immediately after paragraph (c) of the following new paragraph:</p> <p style="padding-left: 80px;">(d) sells or otherwise disposes of the goods without the approval of the Commissioner-General as provided under regulation 88A of the Customs and Excise (General) Regulations, 2000.; and</p> | <p>Amendment of regulation 8</p> <p>S.I. No. 54 of 2000</p> |

(b) by the insertion immediately after sub-regulation (2) of the following new sub-regulation:

(3) An organisation shall, where the Minister cancels the approval granted to the organisation under regulation 4, be liable to pay the duties due on the goods imported under these Regulations at the rate leviable at the time of the initial importation of the goods.

Amendment
of
First
Schedule

4. The First Schedule to the principal Regulations is amended by the deletion of Forms II, III and IV and the substitution therefor of Forms II, III and IV set out in Appendix I.

Amendment
of Second
Schedule

5. The Second Schedule to the principal Regulations is amended by the repeal of the Second Schedule thereto and the substitution therefor of the Second Schedule set out in Appendix II.

APPENDIX I
(Regulation 4)



Form II
(Regulation 4(3))

REPUBLIC OF ZAMBIA

The Customs and Excise Act

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

NOTICE OF APPROVAL OF REBATE, REFUND OR REMISSION

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

This is to certify thathas from the.....day of.....20.....

Been granted a rebate, refund or remission for a period of three (3) years

The goods shall only be disposed of in accordance with the provisions of regulation 88A of the Customs and Excise (General) Regulations, S. I. No. 54 of 2000

Any sell or disposal of goods without the approval of the Commissioner-General as provided for under regulation 88A of the Customs and Excise (General) Regulation, S. I. No. 54 of 2000, will result in the cancellation of this approval.

Given under my hand and seal at Lusaka Zambia this.....day of20

.....
Minister of Finance

MINISTRY OF FINANCE
LUSAKA
ZAMBIA

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

- (a) all vehicles and spare parts for motor vehicles;
- (b) all electrical appliances of a household or consumer design except for kitchen equipment;
- (c) all non-electrical household goods except for beds, mattresses and linen;
- (d) firearms;
- (e) beer and liquor;
- (f) wine, except sacramental wine when imported by a religious order or church;
- (g) tobacco products; and
- (h) goods whose value is equivalent to a traveller's allowance remission under the Customs and Excise (General) Regulations, S. I. No. 54 of 2000.



Form II
(Regulation 7(2))

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

NOTICE OF REJECTION OF APPLICATION FOR APPROVAL OF REBATE, REFUND OR REMISSION

(1) Here insert the full names and address of the organisation To (1).....

(2) Here insert the reference No. of the application IN THE MATTERS OF (2)you are hereby notified that your application for (3) has been rejected on the following grounds:

(3) Here insert type of application (a)
 (b)
 (c)

Dated thisday of20.....

.....
Minister of Finance



Form III
(Regulation 8(2))

REPUBLIC OF ZAMBIA

The Customs and Excise Act

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

CANCELLATION OF APPROVAL OF REBATE, REFUND OR REMISSION

(1) Here insert the full names and address of the organisation To (1).....

(2) Here insert the Reference No. of the application IN THE MATTERS OF (2)you are hereby notified that the rebate, refund or remission of duty granted to you on the day of 20..... has been withdrawn on the following grounds:

(a)

(b)

(c)

Dated thisday of20.....

.....
Minister of Finance

APPENDIX II
(Regulation 5)

SECOND SCHEDULE
(Regulation 5)

GOODS EXCLUDED FROM REBATE, REFUND OR REMISSION OF DUTY

1. All vehicles and spare parts for motor vehicles
2. All electrical appliances of a household or consumer design except for kitchen equipment
3. All non-electrical household goods except for beds, mattresses and linen
4. Firearms
5. Beer and liquor
6. Wine, except sacramental wine when imported by a religious order or church
7. Tobacco products
8. Goods whose value is equivalent to a traveller's allowance remission under the Customs and Excise (General) Regulations, S. I. No. 54 of 2000.

LUSAKA
4th November, 2013
[MFB.64/9/4C]

A. B. CHIKWANDA,
Minister of Finance