

GOVERNMENT OF ZAMBIA

# ACT

No. 45 of 2021

Date of Assent: 29th December, 2021

**An Act to amend the Customs and Excise Act.**

[30th December, 2021

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 2021, and shall be read as one with the Customs and Excise Act, in this Act referred to as the principal Act.

Short title and commencement  
Cap. 322

(2) This Act shall come into operation on 1st January, 2022.

2. Section 34 (5) of the principal Act is amended by the deletion of the words “forty-eight” and the substitution therefor of the word “eight”.

Amendment of section 34

3. Section 77 of the principal Act is amended—

Amendment of section 77

(a) by the deletion of subsection (4);

(b) in subsection (7), by the deletion of the words “subsection (4)” and the substitution therefor of the words

“subsection (5)”; and

(c) by the renumbering of subsection (5), (6) and (7) as subsections (4), (5) and (6), respectively.

4. Section 84C (2) of the principal Act is amended by the—

Amendment of section 84C

(a) insertion of the following new paragraph (a):

(a) be made five days prior to the importation or exportation of the goods; and

(b) renumbering of paragraphs (a), (b), (c), (d) and (e) as paragraphs (b), (c), (d), (e) and (f), respectively.

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| Amendment<br>of First<br>Schedule  | <b>5.</b> The First Schedule to the principal Act is amended as set out in Appendix I.   |
| Amendment<br>of Second<br>Schedule | <b>6.</b> The Second Schedule to the principal Act is amended as set out in Appendix II.   |
| Amendment<br>of Third<br>Schedule  | <b>7.</b> The Third Schedule to the principal Act is amended as set out in Appendix III.   |
| Amendment<br>of Fourth<br>Schedule | <b>8.</b> The Fourth Schedule to the principal Act is amended as set out in Appendix IV.   |
| Amendment<br>of Sixth<br>Schedule  | <b>9.</b> The Sixth Schedule to the principal Act is amended by the—<br><i>(a)</i> insertion of the following new paragraph 1(2):<br><br><p style="margin-left: 40px;"><b>(2)</b> Despite subparagraph (1), the value of an undenatured alcohol of an alcoholic strength by volume of less than eighty percent, spirits, liqueurs and other spirituous beverages shall be determined on the basis of the value of the input alcohol, where such input alcohol is of an alcoholic strength by volume of eighty percent volume or higher.; and</p> <p style="margin-left: 40px;"><i>(b)</i> renumbering of subparagraphs (2), (3), (4) and (5) as subparagraphs (3), (4), (5) and (6), respectively.</p> |
| Amendment<br>of Ninth<br>Schedule  | <b>10.</b> The Ninth Schedule to the principal Act is amended as set out in Appendix V.  |

APPENDIX I  
(Section 5)

FIRST SCHEDULE

(Section 72)

1. The table of contents is amended in—
  - (a) section III, by the deletion of the words “Animal or Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes” and the substitution therefor of the words “Animal, Vegetable or Microbial Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes”;
  - (b) Chapter 15, by the deletion of the words “Animal, or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes.” and the substitution therefor of the words “Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.”;
  - (c) section IV, by the insertion of the words ” products, whether or not containing nicotine, Intended for inhalation without combustion; other Nicotine containing products intended for the intake of Nicotine into the human body” immediately after the word “Substitutes”;
  - (d) Chapter 16, by the insertion of the words “or of insects” immediately after the word “invertebrates,”;
  - (e) Chapter 24, by the insertion of the words “products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body” immediately after the word “substitutes”; and
  - (f) Chapter 94, by the deletion of the word “lamps” and the substitution therefor of the word “luminaries”.
2. Chapter 1 is amended—
  - (a) in the Customs duty rate column opposite subheadings 0102.21.10 and 0102.21.20 by the deletion of the figure “5%” and the substitution therefor of the word “free”;
  - (b) by the deletion of subheading 0105.11.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	-- Fowls of species Gallus Domesticus		
0105.11.10	--- for Breeding	No.	free
0105.11.90	--- Other	No.	5%; and

- (c) by the deletion of subheading 0105.94.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	-- Fowls of species Gallus Domesticus		
0105.94.10	--- for Breeding	No.	free
0105.94.90	--- Other	No.	5%

3. Chapter 2 is amended in the Notes by the—
  - (a) insertion of the following new note immediately after Note 1(a):
    - (b) edible, non-living insects (heading 04.10); and
  - (b) renumbering of notes 1(b) and (c) as notes 1(c) and (d), respectively.
4. Chapter 3 is amended—
  - (a) in the Notes, by the insertion of the following new note immediately after note 2:
    3. Headings 03.05 to 03.08 do not cover flours, meals and pellets, fit for human consumption (heading 03.09).;
  - (b) in the description of goods column opposite subheading 0302.30.00, by the deletion of the words "or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)" and the substitution therefor of the words "tuna (stripe-bellied bonito) (Katsuwonus pelamis)";
  - (c) in the description of goods column opposite subheading 0302.33.00, by the deletion of the words "Skipjack or stripe-bellied bonito" and the substitution therefor of the words "Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)";
  - (d) in the description of goods column opposite subheading 0302.55.00, by the deletion of the word "Pollack" and the substitution therefor of the word "Pollock";
  - (e) in the description of goods column opposite subheading 0303.40.00, by the deletion of the words "or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)" and the substitution therefor of the words "tuna (stripe-bellied bonito) (Katsuwonus pelamis)";
  - (f) in the description of goods column opposite subheading 0303.43.00, by the deletion of the words "Skipjack or stripe-bellied bonito" and the substitution therefor of the words "Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)";
  - (g) in the description of goods column opposite subheading 0303.67.00, by the deletion of the word "Pollack" and the substitution therefor of the word "Pollock";
  - (h) in the description of goods column opposite subheading 0304.75.00, by the deletion of the word "Pollack" and the substitution therefor of the word "Pollock";
  - (i) in the description of goods column opposite subheading 0304.87.00, by the deletion of the words "or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)" and the substitution therefor of the words "tuna (stripe-bellied bonito) (Katsuwonus pelamis)";
  - (j) in the description of goods column opposite subheading 0304.94.00, by the deletion of the word "Pollack" and the substitution therefor of the word "Pollock";
  - (k) in the description of goods column opposite subheading 0304.95.00, by the deletion of the words "Moridae and Muraenolepididae other than Alaska Pollack" and the substitution therefor of the words "Moridae and Muraenolepididae, other than Alaska Pollock";
  - (l) in the description of goods column opposite heading 03.05 by the deletion of the words "flours, meals and pellets of fish, fit for human consumption.";
  - (m) by the deletion of subheading 0305.10.00;
  - (n) in the description of goods column opposite heading 03.06 by the deletion of the words "in brine; flours, meals and pellets of crustaceans, fit for human consumption." and the substitution therefor of the words "or in brine";

- (o) in the description of goods column opposite subheading 0306.19.00, by the deletion of the words “including flours, meals and pellets of crustaceans, fit for human consumption.”;
- (p) in the description of goods column opposite subheading 0306.39.00, by the deletion of the words “including flours, meals and pellets of crustaceans, fit for human consumption.”;
- (q) in the description of goods column opposite subheading 0306.99.00, by the deletion of the words “including flours, meals and pellets of crustaceans, fit for human consumption.”;
- (r) in the description of goods column opposite heading 03.07 by the deletion of the words “flours, meals and pellets of molluscs, fit for human consumption.”;
- (s) in the description of goods column opposite subheading 0307.20.00, by the deletion of the words “Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:” and substitution therefor of the words “Scallops and other molluscs of the family Pectinidae:”;
- (t) in the description of goods column opposite subheading 0307.90.00, by the deletion of the words “including flours, meals and pellets, fit for human consumption:”
- (u) in the description of goods column opposite heading 03.08 by the deletion of the words “flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.”; and
- (v) by the insertion immediately after heading 03.08 of the following heading:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
<b>03.09</b>	<b>Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.</b>		
0309.10.00	- Of fish	Kg	40%
0309.90.00	- Other	Kg	40%.

5. Chapter 4 is amended—

- (a) in the Notes, by the deletion of notes 2, 3 and 4 and the substitution therefor of the following:
  - 2. - For the purposes of heading 04.03, yoghurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers’ wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.
  - 3. - For the purposes of heading 04.05:
    - (a) the term “butter” means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content