

GOVERNMENT OF ZAMBIA

ACT

No. 21 of 2020

Date of Assent: 18th December, 2020

An Act to amend the Customs and Excise Act.

[18th December, 2020]

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 2020, and shall be read as one with the Customs and Excise Act, in this Act referred to as the principal Act.

Short title
and
commence-
ment

(2) This Act shall come into operation on 1st January, 2021.

Cap. 322

2. Section 2 of the principal Act is amended by the—

Amendment
of section 2

(a) deletion of the definition of “used Motor Vehicle” and the substitution therefor of the following:

“used motor vehicle” means a motor vehicle that is at least two years old and which has been previously registered before importation but does not include a used high performance motor vehicle; and

(b) insertion of the following new definition in the appropriate place in alphabetical order:

“used high performance motor vehicle” means a motor vehicle which has been previously registered before importation principally designed for the transportation of persons with—

(a) a sitting capacity of less than ten persons;
and

(b) engine capacity of at least 3800cc and horsepower of at least four hundred and fifty.

Amendment
of section
32B

3. Section 32B (1) of the principal Act is amended by the—
- (a) insertion of the following new paragraph immediately after paragraph (a):
 - (b) require a person intending to import goods through a customs aerodrome, to make a declaration, in the prescribed manner and form, within twenty-four hours before the goods arrive at the customs aerodrome; and
 - (b) renumbering of paragraph (b) and (c) as (c) and (d) respectively.

Amendment
of section
77

4. Section 77 of the principal Act is amended—
- (a) in subsection (5), by the deletion of paragraph (d) and the substitution therefor of the following:
 - (d) registered in the Republic.;
 - (b) by the deletion of subsection (6) and the substitution therefor of the following:
 - (6) The Commissioner-General shall issue a carbon emission tax certificate on payment of surtax which shall be in force from the date of issue until, in the case of—
 - (a) an annual certificate, the last day of a twelve month period beginning on the first day of the quarter in which the certificate was issued;
 - (b) a half yearly certificate, the last day of a six month period beginning on the day of the quarter in which the certificate was issued; or
 - (c) a quarterly certificate, the last day of the quarter in which the certificate was issued.; and
 - (c) by the deletion of subsections (8) and (9).

Amendment
of section
84C

5. Section 84C of the principal Act is amended in—
- (a) subsection (1), by the deletion of the words “imported goods, or” immediately after the words “respect of”;
 - (b) subsection (4), by the deletion of paragraph (c); and
 - (c) subsection (5), by the deletion of the words “paragraphs (a), (b) and (c)” and the substitution therefor of the words “paragraphs (a) and (b)”.

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| <p>6. Section 108 of the principal Act is amended by the deletion of subsection (2) and the substitution therefor of the following:</p> <p>(2) Where in a return made pursuant to this section, it is claimed that goods, on which excise duty has been paid, have been used as inputs in the manufacture of goods that are subject to excise duty and the Commissioner-General is satisfied that the claim is correctly made and supported by auditable management processes and records, the Commissioner-General may allow the duty so paid to be deducted from the duty due in that return.</p> | <p>Amendment
of section
108</p> |
| <p>7. Section 113 of the principal Act is amended in subsection (1) by the insertion of the word “distributing” immediately after the word “manufacturing”.</p> | <p>Amendment
of section
113</p> |
| <p>8. Section 115 of the principal Act is amended by the deletion of subsection (1) and the substitution therefor of the following:</p> <p>(1) An officer may supervise any activity connected with the manufacture, distribution or disposal of goods liable to excise duty or surtax.</p> | <p>Amendment
of section
115</p> |
| <p>9. Section 118 (1) of the principal Act is amended by the deletion of the words “Customs Services Division” and the substitution therefor of the words “Commissioner-General”.</p> | <p>Amendment
of section
118</p> |
| <p>10. Section 119 of the principal Act is amended in—</p> <p>(a) subsection (1), by the deletion of the words “Customs Services Division” and the substitution therefor of the words “Commissioner-General”; and</p> <p>(b) subsection (4), by the deletion of the words “Customs Services Division” and the substitution therefor of the words “Commissioner-General”.</p> | <p>Amendment
of section
119</p> |
| <p>11. Section 132 (b) of the principal Act is amended by the deletion of the words “Customs Services Division” and the substitution therefor of the words “Commissioner-General”.</p> | <p>Amendment
of section
132</p> |
| <p>12. Section 138 (1) of the principal Act is amended in—</p> <p>(a) paragraph (a), by the deletion of the words “Customs Services Division” and the substitution therefor of the words “Commissioner-General”; and</p> <p>(b) paragraph (b), by the deletion of the words “Customs Services Division” and the substitution therefor of the words “Commissioner-General”.</p> | <p>Amendment
of section
138</p> |

Amendment
of section
139 D

13. Section 139 D of the principal Act is amended—

(a) by the insertion of the following new subsection immediately after subsection (2):

(3) A service provider may make a claim for a deduction in a return submitted under this section that excise duty has been paid on airtime that is sold and the Commissioner-General may allow the duty paid to be deducted from the duty due in that return if the Commissioner-General is satisfied that the claim is correctly made and supported by auditable management processes and records.;

(b) in subsection (5), by the deletion of the words “subsection (4) “ and the substitution therefor of the words “subsection (5) “;

(c) in subsection (6), by the deletion of the words “subsection (5) the duty specified in the assessment made under subsection (4)” and the substitution of the words “subsection (6) the duty specified in the assessment made under subsection (5)”;

(d) by the re-numbering of subsections (3), (4), (5) and (6) as subsection (4), (5), (6) and (7) respectively.

Amendment
of section
139 I

14. Section 139 I (1) of the principal Act is amended in—

(a) paragraph (a), by the deletion of the words “Customs Services Division” and the substitution therefor of the words “Commissioner-General”; and

(b) paragraph (b), by the deletion of the words “Customs Services Division” and the substitution therefor of the words “Commissioner-General”.

Amendment
of section
141

15. Section 141 is amended in—

(a) subsection (1)—

(i) by the deletion of paragraph (a) and the substitution therefor of the following:

(a) produces any false invoice or an invoice framed so as to deceive, or makes any false representation in regard to the nature, the quantity or the value of any goods or services or the country in which such goods were grown, produced, or manufactured or services provided;

(ii) paragraph (e), by the insertion of the words “or services” immediately after the word “goods”;
and

(iii) paragraph (f), by the insertion of the words “or services” immediately after the word “goods”;
and

(b) subsection (2)—

(i) paragraph (b), by the insertion of the words “or services” immediately after the word “goods”;
and

(ii) by the deletion of paragraph (c) (ii) and the substitution therefor of the following:

(ii) that duty on the goods or services had not been paid or secured or that the goods or services had not been accounted for in terms of this Act or any law relating to customs or excise;.

16. Section 188 of the principal Act is amended—

Amendment
of section
188

(a) in subsection (1), by the deletion of the words “dealing in goods which are imported or exported or” and the substitution therefor of the words “dealing in, goods which are imported or exported or, goods or services”;
and

(b) by the deletion of subsection (2) and the substitution therefor of the following:

(2) A person required to keep a record under subsection (1) shall—

(a) if required at any time within the period of six years from the date of the importation, exportation, manufacture or purchase of any goods or the provision of any services, produce the records, including electronic documents, containing the particulars regarding the goods or services; and

(b) allow an officer to inspect the records, including electronic documents referred under paragraph (a).

17. The First Schedule to the principal Act is amended as set out in Appendix I.

Amendment
of First
Schedule