

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 20 OF 1997

The Control of Goods Act
(Laws, Volume 23, Cap. 421)

**The Control of Goods (Import Declaration Fee) Regulations,
1997**

IN EXERCISE of the powers contained in section *three-A* of the Control of Goods Act, the following Regulations are hereby made:

- | | |
|---|--|
| 1. These Regulations may be cited as the Control of Goods (Import Declaration Fee) Regulations, 1997, and shall come into effect on the 1st February, 1997. | Title and commencement |
| 2. In these Regulations, unless the context otherwise requires—
“Commissioner-General” shall have the same meaning as assigned to it in the Zambia Revenue Authority Act;
“goods” means imported goods of a value in excess of five hundred United States dollars, unless otherwise provided for under the Act;
“import” means the releasing of goods from customs control;
“importer” means an importer of goods;
“officer” shall have the same meaning as assigned to it in the Customs and Excise Act. | Interpretation

Cap. 321

Cap. 322 |
| 3. (1) These Regulations shall apply to all goods imported on or after the 1st February, 1997.
(2) For goods imported prior to the 1st March, 1997, the fee may be paid to an custom officer at the time of import. | Application |
| 4. (1) An importer shall, before importing the goods, be required to complete and submit an import declaration form to a commercial bank, which shall determine whether a fee is payable by the importer in respect of the goods.
(2) A commercial bank to which an import declaration form is submitted shall, so as to determine whether the fee is payable by the importer in respect of the goods, convert the value of the goods to be imported into United States dollars at the rate prevailing at the commercial bank. | Value of goods to be calculated in dollars |
| 5. (1) An importer shall submit, to a commercial bank, a completed import declaration form as set out in the First Schedule, in four copies. | Procedure for payment |

(2) A commercial bank shall, upon receipt of an import declaration form, allocate to it a separate reference number.

(3) A copy of the pro-forma invoice or some other document from the supplier of the goods to be imported, describing the goods and their value, shall be attached to one of the copies of the import declaration form submitted to the commercial bank.

(4) A commercial bank shall, within two days of computing the fee notify the Permanent Secretary of the Ministry responsible for commerce, trade and industry or its designate of the details of the import declaration form submitted to it.

(5) When a commercial bank has determined the amount of a fee, it shall retain one copy of the import declaration form and the other three copies shall be collected from the bank as follows:

- (a) the original and one copy by the importer; and
- (b) one copy, with the pro-forma invoice attached to it, by any person designated by the Minister.

Computing
the value of
the transac-
tion

6. (1) A commercial bank shall compute the value of the transaction in respect of any goods by adding the—

- (a) free on board value;
- (b) cost of transportation;
- (c) cost of the insurance policy; and
- (d) cost of freight.

(2) The Free on Board value of the goods shall include the value of—

- (a) export packing and handling; and
- (b) export documentation.

(3) If a pro-forma invoice does not provide for the values of freight and insurance of the goods, such values shall be calculated as follows:

- (a) freight shall be equal to twenty per centum of the Free on Board value of the goods; and
- (b) insurance shall be equal to two per centum of the Free on Board value of the goods.

(4) The fee payable by any importer shall be five per centum of the value of the goods computed under sub-regulation (1).

7. A commercial bank shall, upon the receipt of the fee computed, remit the fee to the Bank of Zambia on the first working day of the following week after the commercial bank's receipt of the fee.

Bank to remit fee within seven days

8. (1) An officer shall release goods to which these regulations apply when all applicable customs requirements have been complied with and the importer has submitted—

Requirements for release of imports by an officer

(a) the import declaration form bearing a reference number from the commercial bank that computed the fee in respect of the goods and receipted by the bank as evidence of payment of the fee applicable; and

(b) such other applicable documentation as may be required by an officer.

(2) The import declaration form shall be submitted to the officer under sub-regulation (1) in its original form.

(3) Where there is need to submit a facsimile or photocopy of the original import declaration form, the copy shall be authenticated as a copy of the original by the Manager of the commercial bank that computed the fee.

(4) Where an importer of goods fails to provide the required documentation evidencing payment of a fee, an officer shall compute the fee payable from the available data and provisionally release the goods upon the payment, by the importer, of a cash surety of not less than twice the amount of the fee owing.

9. (1) A commercial bank to which a fee has been paid by an importer may, within a period of twelve months of the date of the computation of the fee, be audited in respect of the fee paid, by an officer.

Auditing and assessment of bank

(2) the auditing of a commercial bank referred to under sub-regulation (1) shall be to determine whether—

(a) a fee was remitted to the Bank of Zambia within the time specified under regulation 6; or

(b) the amount of the fee remitted is not understated or otherwise incorrect.

(3) Upon the completion of the audit of a commercial bank under sub-regulation (1), an assessment of the amount of the fee that may be owing shall be made and shall become immediately payable by the commercial bank to a designated account at the Bank of Zambia.

10. (1) An importer of any type of goods may, within a period of two years from the date of the importation, be audited in respect

Auditing and assessment of importer

of the goods imported and may have the goods, premises, documents, books and records, relating to the goods, inspected.

(2) The auditing of an importer referred to under sub-regulation (1) shall be to determine whether—

(a) a fee was required to be paid in respect of any goods imported; or

(b) the correct amount of the fee has been paid in respect of the goods imported.

(3) Upon the completion of the audit of an importer under sub-regulation (1), an assessment of the amount of the fee that may be owing shall be made and shall become immediately payable by the importer at the Bank of Zambia.

Payment of
fee by
exempt
importer

11. Where an importer of goods destined for approved—

(a) duty free stores;

(b) Export processing zone enterprises; or

(c) Manufacturing under bond enterprises;

subsequently sells the goods or a product of such goods outside the areas specified for the sale of such goods within the Republic, such importer shall be liable to pay the applicable fee.

Refund of
fee

12. (1) An application for the refund of a fee paid shall be addressed to the Commissioner-General and be made on the form set out in the Second Schedule.

(2) In addition to the grounds for the refund of a fee provided under paragraph (a) and (b) of section *three A* of the Act, a fee may be refunded where—

(a) the goods were not imported due to cancellation of the transaction prior to any inspection of the goods or loss of the goods while in transit, before customs release;

(b) the circumstances of the transaction have changed significantly so as to require the completion and submission of another import declaration form;

(c) the goods imported are found, within thirty days of import, to be deficient and are to be returned to the supplier; or

(d) the goods are returned to the supplier from a bonded warehouse under customs control in their original state of export.

(3) A refund of a fee paid shall be made only where the claim is substantiated by—

- (a) the importer's copy of the import declaration form;
- (b) the relevant customs clearance documents; and
- (c) such other applicable documentation as may be required by an officer.

(4) A refund of a fee shall be paid into the bank account of the successful claimant.

13. An importer entitled to a refund may request the Commissioner-General, in writing, to retain the refund due and apply it to the fee of any subsequent import.

Refund may
be offset by
subsequent
import

14. (1) An importer who wilfully splits or otherwise reduces the value of the transaction so as to avoid the payment of the fee, wholly or in part, shall have the goods audited and assessed, by an officer to determine the fee payable.

Evasion

(2) An importer of goods that have been audited and assessed under sub-regulation (1) shall be required to pay the fee owing and shall be liable to pay an additional five per centum of the value of the transaction as penalty for the evasion.

15. (1) An importer may appeal against an assessment made under these Regulations to the Commissioner-General within a period of thirty days of the assessment.

Appeals

(2) An importer aggrieved by the ruling of the Commissioner-General made under sub-regulation (1), may appeal to the High Court within a period of thirty days of the ruling.

16. (1) A commercial bank that contravenes these Regulations shall be required to comply with these Regulations and shall be liable to pay interest on any fee it may have failed to remit, equivalent to the annualized nominal interest rates applicable to treasury bills.

Penalty for
contraven-
tion

(2) An importer who contravenes these Regulations shall be required to comply with these Regulations, and shall be liable to pay an additional five per centum of the value of the transaction.

FIRST SCHEDULE
(Regulation 5)

See Guidelines Overleaf

1. IDF No.

REPUBLIC OF ZAMBIA

IMPORT DECLARATION FORM

TO BE COMPLETED BY IMPORTER

2. Importer (Full Particulars)			3. TIN																			
			4. VAT Registration Number																			
			<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>																			
5. Name and Particulars of Contact Person (Importer)			6. Telephone																			
			7. Fax/Telex																			
8. Seller (Full Particulars)			9. Telephone																			
			10. Fax/Telex																			
11. Supply Country	12. Port of Entrance (Zambia)	13. Port of Clearance	14. Transport Mode	15. ETD																		
16. Transaction Terms	17. Goods Origin	18. Import Regime	19. Proforma No/ Date	20. PTA?																		
				<table border="1"> <tr> <td>Yes</td> <td>No</td> </tr> </table>	Yes	No																
Yes	No																					
21. Currency	22. FOB Value	23. Freight	24. Insurance	25. Other Charges																		
26. Description		27. HS Code	28. Quantity	29. FOB Value																		
30. I/We declare that the above particulars are true and correct																						
Date:		Name:		Signature:																		
<table border="1"> <tr> <td colspan="2">FOR USE BY REMITTING BANK:</td> <td colspan="3" rowspan="5">BRANCH STAMP</td> </tr> <tr> <td colspan="2">DATE:</td> </tr> <tr> <td colspan="2">CIF VALUE IN FOREIGN CURRENCY:</td> </tr> <tr> <td colspan="2">FOREIGN CURRENCY AND RATE:</td> </tr> <tr> <td colspan="2">CIF VALUE IN LOCAL CURRENCY:</td> </tr> <tr> <td colspan="2">IDF FEE PAID:</td> <td colspan="3"></td> </tr> </table>					FOR USE BY REMITTING BANK:		BRANCH STAMP			DATE:		CIF VALUE IN FOREIGN CURRENCY:		FOREIGN CURRENCY AND RATE:		CIF VALUE IN LOCAL CURRENCY:		IDF FEE PAID:				
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IDF FEE PAID:																						

IDF Guidelines

An IDF should be completed and registered immediately upon confirmation of the import order. Any delay in Customs clearance resulting from a delay in registering the IDF will be the responsibility of the importer.

IDFs may be presented to any participating commercial bank for registration and for payment of a fee calculated at the exchange rate prevailing on the date of presentation to the bank.

The importer shall submit 4 copies of the IDF, completed in a clear and legible manner. Incomplete or inaccurate IDFs will be rejected. Distribution Importer - two (2) copies (original to importer, to be presented with the customs entry), commercial bank - one (1) copy, PSI company - one (1) copy. A copy of a proforma invoice is required to be attached to the original and the PSI company copies of the IDF. The commercial bank, once the IDF is registered, will forward the PSI copy and attached proforma invoice to the PSI company.

Changes in details of the IDF such as change in country of supply, sellers name, value, etc., are to be forwarded to the PSI company.

*Notes on IDF completion***Box**

1. This box is reserved for participating banks to enter the IDF registration number when processing this form.
2. The legally registered name of your company or other type of business entity or if you are an individual be sure to enter your surname first.
5. The name of the person to be contacted in case of a query.
8. The full name and address of the seller.
- 9, 10. The general telephone number for the seller's place of business and fax number (if any).
11. The country where the goods are located and available for pre-shipment inspection, where necessary.
12. The Customs port through which goods will enter Zambia.
13. The Customs point where the duties and taxes, if any, will be paid for their release.
14. Transport Mode; sea; air; road; postal; rail; courier.
15. Estimate time of departure from the country of export to Zambia.
16. Conditions of payment for the transaction.
17. The country where the goods were made or originated from.
18. Indicate in full words: consumption, bonded warehouse, etc.
20. Check the box that indicates whether the goods are entitled Preferential Trade Area treatment.
21. Transaction currency.
25. E.g. export packing and handling, export documentation, etc.
27. Harmonised System Code used by customs for goods classification.
28. As precise quantity as possible.

Please ensure the declaration is signed by an authorised person. An authorised person is a proprietor, partner, or an individual duly authorised by the organisation or company.

SECOND SCHEDULE
(Regulation 12)

IMPORT DECLARATION FEE REFUND

A—IDENTIFICATION

VAT Registration number 	Period covered by claim From To
Legal Name of Importer (last Name if an individual)	
First Name and Initials (Individuals only)	
Mailing Address (P.O. Box No. or Private bag Number)	
City	Telephone Fax
Location of Business Address (Number, Street, and Apartment number)	
City	Telephone Fax
Contact Person	

B—REASON FOR REFUND REQUEST

Reason Code	Code	Reason	Code	Reason
(Enter appropriate Reason Code)	1	Fee paid by Mistake	5	Significant change in circumstances
	2	Goods subject to drawback	6	Goods were exported as not according to order
	3	Cancellation of order	7	Exported in a new and unused condition
	4	Goods lost in transit	8	Other

C—REFUND COMPUTATION

IDF Registration No.	Seller's Name	Brief description of goods	Fee paid
Amount of fee paid subject to drawback (attach separate calculation)			
Total amount claimed			
(For Official Use)			
Corresponding IDF Registration No.		Fee Amount	
		Amount approved for refund	
		Amount Refundable/Due	

D—CERTIFICATION

1. The information on this application, including accompanying document(s), if any, is correct and complete to the best of my knowledge. 2. The amount claimed has not previously been refunded to me. 3. This claim for refund is subject to verification and any other books, or records as may be required are available for inspection.

BANK INFORMATION The net amount after any offset claimed on this application shall be deposited by the Ministry of Finance to the bank account of the applicant. Bank Details		
Name of Bank		
Full Mailing Address of Bank		
Telephone Number	Fax Number	Account Number for refund to be deposited to

NOTES

Where applicable attach a detailed calculation used to compute your application for refund.

An application for a refund must be filled within 2 years from the date of the event giving cause for the refund.

Not more than one application for a refund may be made by an importer in a calendar month.

Copies of all documentation relevant to the refund must be attached.

An authorised representative of the importer must sign the application for refund. Unsigned applications will be returned.

In those situations where the importer requests an offset against the fee payable on another IDF for the import of goods, the property completed IDF and proforma must be attached along with a brief letter requesting the offset. Every effort will be made to process the refund and offset it against the applicable fee promptly, however, importers must attach all documentation necessary to verify the amount of the fee that is refundable.

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Lusaka
30th January, 1997
[MCTI.102/21/2]

A. S. Hambayi,
Minister of Commerce, Trade and Industry

APPENDIX

FIRST SCHEDULE
(Regulation 3)
SECOND SCHEDULE

FORM D.L. 7
(Regulation 2)

DRIVING LICENCE CARTA DE CONDUCAO			ZAMBIA SADC	
Code Codigo	Date Data	Lic. Restr. Restr. a Carta		
A	15/09/88	0		
B	01/10/89	0		
C1	08/08/93	4		
EC	17/01/91	1		
			02 123456789012	
03 / 560123 5117 888 / MW				
RG PEDRO				
Validity Period Período de Validade			12/96 - 12/01	
			Personal Restr. 1,2 Restr. a Pessoas	
			Prof. Driving Permit P,G Professional Expiry Date 12/98 Data de Validade	

(FRONT)

DON'T DRINK AND DRIVE																				
  																				
PERSONAL RESTRICTIONS	PROP CATEGORIES	LICENCE RESTRICTIONS																		
0 None	P Passengers	0 None																		
1 Glasses/Contact lenses	G Goods	1 Automatic transmission																		
2 Artificial limb	H Hazardous	2 Electrically powered																		
		3 Physically disabled																		
		4 Bus > 16000kg (GVM) permitted																		
<table border="1"> <tr> <td>A </td> <td>A1  ≤ 500 cc</td> <td>A2  ≤ 125 cc</td> </tr> <tr> <td>B </td> <td> ≤ 3500 Kg</td> <td>GVM ≤ 750 Kg</td> </tr> <tr> <td>C1 </td> <td> GVM ≤ 16000 Kg</td> <td></td> </tr> <tr> <td>C </td> <td> GVM > 16000 Kg</td> <td></td> </tr> <tr> <td>EB </td> <td>EC1 </td> <td></td> </tr> <tr> <td>EC </td> <td>EC </td> <td></td> </tr> </table>			A 	A1  ≤ 500 cc	A2  ≤ 125 cc	B 	 ≤ 3500 Kg	GVM ≤ 750 Kg	C1 	 GVM ≤ 16000 Kg		C 	 GVM > 16000 Kg		EB 	EC1 		EC 	EC 	
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B 	 ≤ 3500 Kg	GVM ≤ 750 Kg																		
C1 	 GVM ≤ 16000 Kg																			
C 	 GVM > 16000 Kg																			
EB 	EC1 																			
EC 	EC 																			
																				

(BACK)

FORM D.L. 8
(Regulation 5)

DRIVING LICENCE
CARTA DE CONDUCAO

ZAMBIA
SADC

Code	Date	Lic. Restr.
Codigo	Data	Restr. a Carta
A	15/09/88	0
B	01/10/89	0
C1	08/08/93	4
EC	17/01/91	1

03 / 560123 5117 888 / MW

RG PEDRO

Validity Period 12/96 - 12/01
Periode de Validade

Personal Restr. 1,2
Restr. a Pessoais

R. G. Pedro

123456789012

Prof. Driving Permit P,G
Professional
Expiry Date 12/98
Data de Validade

(FRONT)

DON'T DRINK AND DRIVE

PERSONAL RESTRICTIONS

0 None
1 Glasses/Contact lenses
2 Artificial limb

PROP. CATEGORIES

P Passengers
G Goods
H Hazardous

LICENCE RESTRICTIONS

0 None
1 Automatic transmission
2 Electrically powered
3 Physically disabled
4 Bus > 16000kg (GVM) permitted

A  A1  ≤ 500 cc	A2  ≤ 125 cc
B  ≤ 3500 Kg	GVM ≤ 750 Kg
C1  GVM ≤ 16000 Kg	
C  GVM > 16000 Kg	
EB  EC1 	
EC  EC 	



(BACK)

SECOND SCHEDULE

(Regulation 2)

THIRD SCHEDULE

(Regulation 22)

PRESCRIBED FEES

	<i>Fee Units</i>
1. Driving licence (original)	333
2. Duplicate driving licence	100
3. Renewal of driving licence	278
4. Renewal of duplicate driving licence	100
5. Extension of driving licence by endorsement	60
6. Driving test	200
7. Public service vehicle licence (original)	333
8. Renewal of public service vehicle licence	278
9. Appeal to the Minister	250
10. Appeal to the Commissioner	200

LUSAKA

30th January, 1997

[MCT.102/13/8]

K. S. WALUBITA,

*Minister of Communications and
Transport*