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CHAPTER 322 **CUSTOMS AND EXCISE ACT**

Arrangement of Sections

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THIRD SCHEDULE

FOURTH SCHEDULE

FIFTH SCHEDULE

SIXTH SCHEDULE

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NINTH SCHEDULE

AN ACT

to provide for the imposition, collection and management of customs, excise and other duties, the licensing and control of warehouses and premises for the manufacture of certain goods, the regulating, controlling and prohibiting of imports and exports, the conclusion of customs and trade agreements with other countries, forfeitures and for other matters connected therewith or incidental thereto.

[1st July 1955]

Act 16 of 1955,

Act 24 of 1955,

Act 10 of 1956,

Act 16 of 1956,

Act 20 of 1956,

Act 29 of 1956,

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Act 3 of 2000,
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Act 9 of 2012,
Act 16 of 2013,
Act 8 of 2014,
Act 18 of 2015,
Act 47 of 2016,
Act 14 of 2017,
GN 407 of 1963,
GN 13 of 1964,
GN 14 of 1964,
GN 82 of 1964,
GN 86 of 1964,
GN 139 of 1964,
GN 143 of 1964,
GN 262 of 1964,
GN 497 of 1964,
SI 145 of 1965,
SI 173 of 1965.

PART I
PRELIMINARY

1. Short title

This Act may be cited as the Customs and Excise Act.

2. Interpretation

In this Act, unless the context otherwise requires—

"advance tariff ruling" means a determination of the tariff classification of goods made by the Commissioner-General under section 84C;

[Ins by s 2 of Act 2 of 2008.]

"agreement" means any customs or trade agreement entered into by the President in terms of section 81;

"alcoholic spirits" means a mixture of alcohol in distilled water containing 57.1 *per centum* of alcohol by volume at 15.6 degrees Celsius or 49.28 *per centum* of alcohol by weight, and having a specific gravity at 15.6 degrees Celsius of 0.91976 referred to distilled water at the same temperature.

"aircraft" includes balloons, kites, gliders, airships, and flying machines;

"alcoholic strength" in relation to spirits, means the strength of alcohol by volume ascertained by Gay Lussac's hydrometer;

"assessment of duties and taxes" means the determination of the amount of duties and taxes payable;

[Ins by s 2 of Act 2 of 2001.]

"Assistant Commissioner" means an Assistant Commissioner of the Customs and Excise Division of the Zambia Revenue Authority;

[Subs by s 2(b) of Act 4 of 1999.]

"Authority" means the Zambia Revenue Authority established by the Zambia Revenue Authority Act;

"bearer negotiable instrument" includes a monetary instrument in bearer form such as a traveller's cheque, negotiable instrument, cheque, promissory note, money order, electronic funds transfer and digital currency that is—

- (a) endorsed without restriction;
- (b) in such form that title to it passes upon delivery; and
- (c) an incomplete negotiable instrument, including a bill of exchange, cheque and money order signed, but with the payee's name omitted;

[Ins by s 2 of Act 47 of 2016.]

"beer" includes—

- (a) ale, stout, porter, spruce beer, lager beer and black beer; and
- (b) any other potable liquid containing two *per centum* of alcohol by volume which is derived by fermentation other than honey beer, opaque beer, cider, perry or wine;

"Board" means the Zambia Revenue Authority Board established by the Zambia Revenue Authority Act;

“brandy” means—

(a) a distillate produced solely by the distillation of wine derived from the fermented juice of grapes, by a pot still or similar process at a strength not exceeding 80 *per centum* of alcohol by volume; or

(b) a mixture of two or more distillates as defined in paragraph (a) of this definition; or

(c) a distillate or mixture of distillates as defined in paragraph (a) or (b) of this definition to which has been added wine spirit or neutral spirit and flavouring matter so, however, that the finished product contains not less than 20 *per centum* of distillate referred to in paragraph (a) calculated by alcoholic strength by volume at a temperature of 20 degrees Celsius; or

(d) marc brandy; and includes synthetic or imitation brandy which means a potable liquor containing more than two *per centum* of alcohol by volume and which purports to have or has the appearance and flavour of brandy but was produced by methods other than those specified in paragraph (a), (b) or (c) of this definition, and is not marc brandy;

“brewer” means a brewer or manufacturer of beer;

[Subs by s 2(c) of Act 4 of 1999.]

“cigar” includes cheroot and cigarillo;

“cigarette” means any article made from cigarette tobacco rolled or enveloped in paper or other covering;

“cigarette tobacco” means—

(a) any tobacco cut into strips less than one millimetre in width and includes any cut tobacco described or offered for sale as tobacco for making into cigarettes;

(b) a mixture of any cut tobacco with tobacco as defined in paragraph (a) of this definition;

“Commissioner” means the Commissioner of the Customs and Excise Division of the Zambia Revenue Authority;

[Subs by s 2(d) of Act 4 of 1999.]

“Commissioner-General” means the Commissioner-General appointed under the Zambia Revenue Authority Act;

“consumption” means consumption or use in Zambia;

“container” in relation to tobacco or cigarettes, means any tin, box, package, or other immediate container in which such tobacco or cigarettes is contained;

“crew” includes every person, except the master or pilot, employed in any capacity on any ship, aircraft or vehicles;

“currency” means the coin and paper money of the Republic, or of a foreign country, that is designated as legal tender or is customarily used and accepted as a medium of exchange, and includes a bearer negotiable instrument;

[Ins by s 2 of Act 47 of 2016.]

“custom house” means a custom house appointed by the Minister in terms of section 13;

[Subs by s 2(e) of Act 4 of 1999.]

“customs aerodrome” means any aerodrome appointed by the Minister in terms of section 13 as being a place at or through which goods may be imported or exported and persons may arrive or depart, by air;

[Subs by s 2(f) of Act 4 of 1999.]

“customs area” means a place appointed by the Commissioner-General in terms of section 17;

[Subs by s 2(g) of Act 4 of 1999.]

“customs carrier” means a person licensed by the Commissioner-General under section 43 to carry uncustomed or in bond goods;

[Ins by s 2(u) of Act 4 of 1999.]

“[* Deletion of the words “Customs Division” wherever they appear and the substitution thereof of the words “ Customs Services Division.”.]*Customs Services Division” means the Customs and Excise Division of the Zambia Revenue Authority;

[Ins by s 2(u) of Act 4 of 1999; am by s 8 of Act 47 of 2010.]

“customs port” means a place appointed by the Minister under section 13 as being a place through which goods may be imported or exported and at which persons may arrive or depart, by land or water;

[Ins by s 2(u) of Act 4 of 1999.]

“customs value” means the customs value of those goods determined in accordance with the Fifth Schedule to this Act;

[Ins by s 2(u) of Act 4 of 1999.]

“customs warehouse” means any building, premises or area in Zambia that is declared by the Commissioner-General to be a customs warehouse in terms of section 195;

[Ins by s 2(u) of Act 4 of 1999.]

...

["dealer" rep by s 2(a) of Act 4 of 1999.]

“declarant” means any person who makes a goods declaration or on whose behalf the declaration is made;

[Ins by s 2 of Act 2 of 2001.]

...

["department" rep by s 2(a) of Act 4 of 1999.]

“Deputy Commissioner” means a Deputy Commissioner of the Customs and Excise Division of the Zambia Revenue Authority;

[Subs by s 2(h) of Act 4 of 1999.]

“**direct trader input**” means the electronic presentation and registration by an importer, exporter, excise producer, or agent acting in that behalf;

[Ins by s 2(a) of Act 1 of 2002.]

“**distiller**” means any person who conducts, works, or carries on any distillery either by himself or through his agent or servant;

“**distillery**” means any place or premises where any process of distillation whatever of spirits is carried on, or where any process of rectification of spirits is carried on, or where any spirits are manufactured or produced from any substance whatever by any process other than fermentation;

“**distress**” means to detain or seize in substitution for other goods such goods or chattels as are deemed to be of equivalent value to those other goods or the sum of duties and other charges deemed to be due to the Republic on those other goods and “**notice of distress**” and cognate expressions shall be construed accordingly;

[Ins by s 2(u) of Act 4 of 1999.]

“**due date**” means the date when payment of duties and taxes is due;

[Ins by s 2 of Act 2 of 2001.]

“**duty**” means any duty leviable under any law relating to customs and excise and includes surtax;

“**duty paid value**” means the customs value of any goods as determined in accordance with the provisions of the Fifth Schedule plus the duty payable thereon;

[Subs by s 2(i) of Act 4 of 1999.]

“**entry**” in relation to the clearance of goods for importation, warehousing, removal from warehouse, or exportation means the presentation, in accordance with the provisions of this Act, of a correctly completed declaration in writing in the prescribed form, and in the case where facilities are provided for direct trader input, registration on the Customs Computer System together with such bills of lading, invoices, certificates and other documents as are by or under this Act required to be furnished with that declaration, and “**an entry**” or “**bill of entry**” and “**to enter**” and cognate expressions shall be construed accordingly;

[Subs by s 2(j) of Act 4 of 1999; am by s 2(b) of Act 1 of 2002.]

“**examination station**” means an area at a customs port designated by the Commissioner-General under section 16 for the embarkation and disembarkation of persons and the loading and unloading of goods;

[Ins by s 2(u) of Act 4 of 1999.]

“**excise duty**” means a tax on particular goods or products or on a limited range of goods or products, whether imported or produced domestically, which may be imposed at any stage of production or distribution, by reference to the weight, strength, or quantity of the goods or products, or by reference to their value and includes a tax on particular services;

[Am by s 2 of Act 3 of 2004.]

“**export**” means to take goods or cause goods to be taken out of Zambia, and cognate expressions shall be construed accordingly;

“exporter” means any person in Zambia who takes goods or causes goods to be taken out of Zambia, and includes any employee or agent of such person and the owner of such goods as are exported;

“fee units” means fee units as defined in the Fees and Fines Act;

[Ins by s 2(u) of Act 4 of 1999.]

“feints” means any liquid which, in the course of distillation, re-distillation or rectification, is conveyed to—

(a) a feints receiver; or

(b) a vessel, the use of which as a feints receiver is authorised by or under this Act;

“forfeited goods” means goods the property in which has passed to the Republic and **“forfeiture”** and **“liable to forfeiture”** and cognate expressions shall be construed accordingly;

[Ins by s 2(u) of Act 4 of 1999.]

“fortified wine” means wine, grape must or concentrated grape must to which—

(a) spirits, as defined in paragraph (c) of the definition of that term in this section, have been added; or

(b) wine mixed with spirits, as defined in paragraph (c) of the definition of that term in this section, has been added;

but does not include wine, grape must, or concentrated grape must contain more than 30 *per centum* of alcohol by volume;

“free on board” means the value of goods when shipped for export, and includes all costs and charges up to the time of delivery of the goods on board the exporting vessel, vehicle or aircraft and the term **“free on board value”** shall be construed accordingly;

[Subs by s 2(k) of Act 4 of 1999.]

“gin” means—

(a) a distillate resulting from the re-distillation of neutral spirit in the presence of juniper berries with or without the addition of common salt and harmless aromatic or other flavouring matter in a pot or gin still; or

(b) a distillate as defined in paragraph (a) of this definition compounded with neutral spirit;

and includes synthetic or imitation gin which means a potable liquor containing more than two *per centum* of alcohol by volume and which purports to have or has the appearance and flavour of gin but was produced by methods other than those specified in paragraph (a) or (b) of this definition;

“goods” includes all wares, articles, merchandise, animals, matter, baggage, stores, or things;

“goods declaration” means a statement made in accordance with this Act indicating the customs procedure to be applied to the goods and the particulars which the Commissioner-General requires;

[Ins by s 2 of Act 2 of 2001.]

“he” means **“he”** or **“she”** and cognate expressions shall be construed accordingly;

“**honey beer**” means any portable liquid containing more than two *per centum* of alcohol by volume but not more than 10 *per centum* of alcohol by volume which is derived by the fermentation of a mixture of honey and water;

...

[“hotel” rep by s 2(a) of Act 4 of 1999.]

“**hydrocarbon oil**” includes petroleum oil and oil produced from coal, shale, peat or any other bituminous substance, and all liquid hydrocarbons, but does not include any oil which is a hydrocarbon or a bituminous or asphaltic substance and is, when tested in a manner prescribed by the Commissioner-General, solid or semi-solid at a temperature of 20 degrees Celsius;

“**import**” means to bring goods or cause goods to be brought into Zambia, and cognate expressions shall be construed accordingly;

“**importer**” in relation to goods, includes any owner of or other person for the time being possessed of or beneficially interested in any goods before entry of the same has been made and the requirements of this Act fulfilled, and the agent of any such person;

“**in bond**” in relation to the removal, transport or carriage of goods means the removal, transport or carriage of goods which are uncustomed, by a customs carrier or person authorised for that purpose and “**in bond entry**” and cognate expressions shall be construed accordingly;

[Ins by s 2(u) of Act 4 of 1999.]

“**landing**” in relation to goods, includes the discharging of goods from a pipeline;

“**leaf tobacco**” means the cured leaves of the tobacco plant;

...

[“level of trade” rep by s 2(a) of Act 4 of 1999.]

...

[“licence” rep by s 2(a) of Act 4 of 1999.]

“**licensed premises**” means any premises in respect of which a licence is issued in terms of section 97;

[Subs by s 2(l) of Act 4 of 1999.]

“**loading**” in relation to goods, includes the pumping or insertion of goods into a pipeline;

“**low-wines**” means spirits of first extraction by a single still and conveyed into a low wines receiver;

“**manufacture**” in relation to goods liable to excise duty or surtax, other than imported goods, includes the mixing, brewing, distilling, packaging, production or refining of goods liable to excise duty or surtax;

[Am by s 2(c) of Act 1 of 2002.]

“**manufactured tobacco**” means—

(a) leaf tobacco which has been subjected to any process of manufacture including cutting, grinding, crushing, rolling, breaking, tearing or rubbing; and

(b) manufactured or partially manufactured tobacco which is subjected to any further process of manufacture including cutting, grinding, crushing, rolling, breaking, tearing or rubbing; and

(c) scrap tobacco, tobacco waste, tobacco clippings or stems or deposits of tobacco resulting from any processing or handling of leaf tobacco, made up for consumption or use in or outside Zambia;

“**manufacturer**” in relation to goods liable to excise duty or surtax, other than imported goods includes any person who is required to be licensed in terms of section 93 and any person who mixes, brews, distills, packages, produces or refines goods liable to excise duty or surtax or who employs others to do so on account of such person and “**licensed manufacturer**” and cognate expressions shall be construed accordingly;

[Subs by s 2(m) of Act 4 of 1999; am by s 2(d) of Act 1 of 2002.]

“**master**” in relation to any ship or vehicle, means any person, other than the pilot of a ship, having charge of such ship or vehicle;

“**methyrate**” includes any prescribed method of denaturing and cognate expressions shall be construed accordingly;

[Subs by s 2(n) of Act 4 of 1999.]

“**mille**” means one thousand;

[Ins by s 2(b) of Act 5 of 2007.]

“**neutral spirit**” means a spirit derived from the fermentation of carbohydrate materials and rectified at a strength of not less than 90 *per centum* of alcohol by volume;

[Subs by s 2(o) of Act 4 of 1999.]

“**officer**” means a person appointed by the Commissioner-General for the purposes of this Act, or any other person who is declared by the Commissioner-General to be an officer for the purposes of this Act whether at the time of appointment or otherwise;

[Subs by s 2(p) of Act 4 of 1999.]

“**opaque beer**” means any potable liquor containing more than two *per centum* of alcohol by volume which—

(a) is derived by the fermentation of a mash of cereal grain or vegetable or of grain or vegetable products, with or without the addition of sucrose; and

(b) contains the mash or residue of the mash from which it is derived;

...

[“open stock” rep by s 2(a) of Act 4 of 1999.]

“**operator**” in relation to a pipeline, includes any person responsible for the management thereof or for pumping or insertion of goods into or the discharge of goods from the pipeline;

“**package**” means any container, wrapping or outer cover and its contents, or any bundle or single piece where the goods are not packed;

“**penalty units**” means penalty units as defined in the Fees and Fines Act;

[Ins by s 2(u) of Act 4 of 1999.]

“**pilot**” in relation to any aircraft, means any person having charge of such aircraft;

“**pipe tobacco**” means any manufactured tobacco including tobacco in the form of cake, plug or stick but not including cigars, cigarette tobacco, roll tobacco, snuff or tobacco processed for any purpose other than chewing or smoking;

...

[“port” rep by s 2(a) of Act 4 of 1999.]

“**potable**” means suitable for consumption as an alcoholic beverage;

“**premises**” means any building or place whatsoever;

...

[“proper officer” rep by s 2(a) of Act 4 of 1999.]

“**refiner**” means the proprietor or occupier of a refinery;

“**refinery**” means any premises used for the manufacture, production or treatment of hydrocarbon oil, but shall not include any premises used solely for cleaning, straining or blending of hydrocarbon oil;

“**release of goods**” means the action by the Customs and Excise Division to permit goods undergoing clearance to be placed at the disposal of the person concerned;

[Ins by s 2 of Act 2 of 2001.]

“**revenue lock**” or “**revenue rod**” means any lock or rod, as the case may be, affixed by an officer to any premises, other storage places, or goods, for the protection of the revenue;

“**roll tobacco**” means—

(a) leaf tobacco which is grown in Zambia and is twisted and put up for sale in the form of a roll, which is commonly known in Zambia as roll tobacco;

(b) tobacco grown in Zambia and made up into balls and commonly known as inyoka tobacco;

“**rum**” means—

(a) a distillate resulting from the distillation of the fermented juice of sugar cane or its by-products at a strength not exceeding 85 *per centum* of alcohol by volume; or

(b) a mixture of two or more distillates as defined in paragraph (a) of this definition; or

(c) a distillate or mixture of distillates as defined in (a) and (b) of this definition compounded with neutral spirit derived from sugar cane or its by-products so, however, that the finished product contains not less than 20 *per centum* of distillates referred to in paragraph (a) calculated by alcoholic strength measurement;

and includes synthetic or imitation rum which means a potable liquor containing more than two *per centum* of alcohol by volume and which purports to have or has the appearance and flavour of rum but was produced by methods other than those specified in paragraph (a), (b) or (c) of this definition;

“sealable goods” means—

(a) ship or aircraft stores and any other goods being the personal property of, or in the possession of the pilot, master or any member of the crew, that are subject to duty and on which such duty has not been paid; and

(b) goods including medical supplies, being prohibited or restricted imports into Zambia that are declared to the Customs Services Division by the pilot or master and which are held in a secure place under the personal supervision of the pilot or master;

[Subs by s 2(q) of Act 4 of 1999.]

“security” means an undertaking which ensures to the satisfaction of the Commissioner-General that an obligation to the Commissioner-General will be fulfilled;

[Ins by s 2 of Act 2 of 2001.]

“ship” includes any ship, vessel, boat, hovercraft or floating construction of any kind whatsoever, whether propelled by steam or otherwise or towed;

[Subs by s 2(r) of Act 4 of 1999.]

“smuggling” means any importation, introduction, exportation, or attempted importation, introduction, or exportation of goods with intent to defraud the Government or to evade any prohibition of, restriction on, or regulation as to, the importation, introduction, or exportation of any goods required to be accounted for under this Act, and **“smuggle”** and **“smuggled goods”** have corresponding meanings;

“spirits” means—

(a) ethyl alcohol;

(b) feints; and

(c) potable liquid containing more than two *per centum* of alcohol by volume which is not—

(i) beer, honey beer, opaque beer, cider or perry; or

(ii) wine containing 30 *per centum* of alcohol by volume;

“stamp label” means any piece of paper or other material, having thereon the stamp, mark or impression of any die, plate, or other instrument, made or used under this Act for the purpose of denoting any duty;

...

["State warehouse" rep by s 2(a) of Act 4 of 1999.]

“still” means a still designed for or capable of being used for the production and refining of alcohol and includes part of any such still and all apparatus or part of apparatus capable of being used for the production and refining of alcohol;

[Subs by s 2(s) of Act 4 of 1999.]

“Tax Payer Identification Number” means the National Registration Card Number or such number as may be designated by the Commissioner-General;

[Ins by s 2(a) of Act 1 of 2002.]

“**third party**” means any person who deals directly with the Customs and Excise Division for and on behalf of another person in relation to the importation, movement or storage of goods;

[Ins by s 2 of Act 2 of 2001.]

...

[“transit shed” rep by s 2(a) of Act 4 of 1999.]

“**trans-shipment**” means the customs procedure under which goods are transferred under customs control from the importing means of transport to the exporting means of transport within the area of one customs office which is the office of both importation and exportation;

[Subs by s 2(a) of Act 5 of 2007.]

“**Tribunal**” means the Revenue Appeals Tribunal established under the Revenue Appeals Tribunal Act.

[Ins by s 2 of Act 2 of 2001.]

“**uncustomed goods**” means goods liable to duty on which the full duties have not been paid, and any goods, whether liable to duty or not, which, being required to be accounted for in terms of this Act, have not been so accounted for;

“**used motor vehicle**” means a motor vehicle that is at least two years old and which has been previously registered before importation.

[Ins by s 2 of Act 14 of 2017.]

“**vehicle**” means any train, motor car, van, lorry, cart, or other conveyance of any kind, except a ship or aircraft, and includes fittings, furnishings, and equipment thereof and also animals and their harness and tackle;

“**warehouse or bonded warehouse**” means a building, installation or area licensed as a bonded warehouse by the Commissioner-General in accordance with the provisions of section 55;

[Subs by s 2(f) of Act 4 of 1999.]

“**wash**” means the liquid from any substance prepared for distillation after fermentation has commenced;

“**weight**” means—

(a) in relation to tobacco, the net weight of such tobacco plus the weight of the moisture and other substances contained therein at the time of manufacture; and

(b) in relation to cigarettes, the weight of the cigarettes as a whole including the weight of the tobacco, the paper or other wrapping materials, and the tipping material, if any;

“**wet goods**” means—

(a) mineral waters, aerated waters or any other water whether containing sweetening matter or not, and whether flavoured or not;

(b) other non-alcoholic beverages; and

(c) in relation to alcoholic beverages, potable liquid of any description containing more than two *per centum* of alcohol by volume other than honey beer;

[Subs by s 2(a) of Act 5 of 2007.]

“**wine**”—

(a) means any potable liquid derived by the fermentation of the juices of fruit or vegetables or fruit or vegetable products; and

(b) includes fortified wine; but does not include opaque beer, cider or perry;

“**wort**” means any liquid or substance containing saccharine matter before fermentation has commenced.

[S 2 am by Act 24 of 1955, 16 of 1956, 20 of 1957, 7 of 1959, 22 of 1959, 18 of 1960, 36 of 1962, 3 of 1963; GN 407 of 1963; Act 16 of 1964; SI 173 of 1965; Act 38 of 1966, 48 of 1968, 6 of 1973, 24 of 1973, 2 of 1975, 4 of 1984, 10 of 1988, 25 of 1988, 20 of 1992, 16 of 1996.]

3. Commissioner-General and Commissioner of Customs and Excise

(1) The Commissioner-General shall be responsible for the administration of this Act and any other law relating to customs and excise.

(2) The Commissioner-General shall, subject to the provisions of the Zambia Revenue Authority Act, have the management and control of the Customs and Excise Division and of all persons employed in that Division.

(3) The Board shall appoint a Commissioner of Customs and Excise Division who shall be responsible for the day to day operation and management of the Customs and Excise Division under the general supervision of the Commissioner General.

(4) ...

[S 3 subs by s 3 of Act 4 of 1999; s 3(4) rep by s 3 of Act 14 of 2017.]

4. Powers of Commissioner-General

The Commissioner-General may—

(a) with the consent of and subject to such conditions as the President may determine, confer all or any of the powers and impose all or any of the duties of an officer under this Act—

(i) upon any public officer or class of public officer;

(ii) upon any member, or class of member of the Defence Force or upon any prison officer as defined in the Prisons Act or upon any police officer; and

(b) with the consent of any person who is not a person or a member of a class of persons referred to in paragraph (a), confer all or any of the powers and impose all or any of the duties of an officer under this Act upon that person.

[S 4 subs by s 4 of Act 4 of 1999.]

PART II **POWERS OF OFFICERS**

5. Stationing of officers on ship or train

The Commissioner-General may station an officer on any ship or train while such ship or train is within Zambia and the master of any such ship or the person in charge or control of any such train shall provide free of charge such accommodation and board as the Commissioner-General may reasonably require.

[S 5 subs by s 5 of Act 4 of 1999.]

6. Officers to travel free when on duty

Any officer, when travelling on any duty connected with the administration of this Act in any ship or train, shall be entitled to travel free of charge as a passenger of such class as the Commissioner-General may direct.

7. Powers of officers in relation to ships, aircraft, or vehicles

(1) An officer may board any ship arriving at or being about to depart from any port in Zambia, or being within Zambian waters, and—

- (a) may freely stay on board for so long as the officer considers necessary for the proper performance of duties or until all goods laden therein have been delivered from such ship;
- (b) shall have free access and the right to search every part of the ship and to examine all goods on board;
- (c) shall have power to fasten down hatchways, doors and other openings;
- (d) shall have power to lock up, seal, mark, or otherwise secure any goods on board that ship; and
- (e) shall have the right to, lock up, seal, or otherwise secure the ship's wireless apparatus.

[S 7(1) subs by s 6(a) of Act 4 of 1999.]

(2) An officer may enter any aircraft or vehicle arriving in or being about to depart from Zambia, or any aircraft or vehicle within Zambia which is suspected of containing uncustomed goods, and may, *mutatis mutandis*, exercise the powers provided for in sub-section (1).

(3) If any place or any package within or upon any ship, aircraft, or vehicle is locked or otherwise secured and the keys thereto or other means of opening it are not produced on demand, the officer may open such place or package in any manner in his power.

(4) An officer may, in the pursuance of that officer's duties, stop and detain within the borders of Zambia any ship, aircraft, or vehicle entering or about to depart from Zambia.

[S 7 am by GN 407 of 1963; Act 16 of 1964; SI 173 of 1965; s 7(4) subs by s 6(b) of Act 4 of 1999.]

8. Sealing of goods on ships, aircraft, or vehicles

(1) In addition to the powers conferred by section 7, an officer, if he enters any ship, aircraft, or vehicle under the powers conferred by section 7, may, subject to such regulations as may be prescribed or to such rules as the Commissioner-General may make, seal up all sealable goods on the ship, aircraft, or vehicle which are either unconsumed stores of the ship, aircraft, or vehicle or the personal property or in the possession of the master or pilot or any member of the crew thereof, and the master or pilot and members of the crew shall declare all such sealable goods and produce such goods when called upon by an officer to do so.

[S 8(1) am by s 7(a) of Act 4 of 1999.]

(2) An officer may seal up any goods other than sealable goods in the possession of the master, pilot, members of the crew, or passengers on the ship, aircraft, or vehicle.

[S 8(2) subs by s 7(b) of Act 4 of 1999.]

(3) Except by the authority of an officer, no seal placed by an officer upon any goods under this section shall be broken or disturbed while the ship, aircraft, or vehicle remains at any place in Zambia.

[S 8(3) ins by s 7(b) of Act 4 of 1999.]

(4) Nothing in this section contained shall in any way affect the provisions of sections 20, 21, 22 and 23.

[S 8(3) renumbered as s 8(4) by s 7(d) of Act 4 of 1999.]

(5) An officer may permit surplus stores to be entered for consumption under and subject to the same rules, regulations, and duties to which the like kinds of goods would be subject on importation, or permit any surplus stores to be entered and warehoused for future use as ship's, aircraft or vehicle stores, even if they could not legally be imported for consumption.

[S 8 am by GN 407 of 1963; s 8(4) am by s 7(c) and renumbered as s 8(5) by s 7(d) of Act 4 of 1999.]

9. General powers of officers

(1) An officer may stop and search any person, including any person within or upon any ship, aircraft, or vehicle, whom he has good reason to suspect of having secreted about him or in his possession any dutiable goods or any goods in respect of which there has been a contravention of any of the provisions of this Act:

Provided that—

(i) before being searched, such person may demand to be taken before an officer of higher rank who may, at his discretion, discharge such person or direct that he be searched;

[S 9(1) proviso para (i) am by s 8(a) of Act 4 of 1999, s 2(a) of Act 1 of 2003.]

(ii) a person shall be searched only by a person of the same sex.

(2) For the protection of the revenue and the proper administration of this Act, the Commissioner-General or an officer authorised by the Commissioner-General may—

[S 9(2) am by s 8(b)(i) of Act 4 of 1999.]

(a) without previous notice, at any time enter any store, shop, structure, or enclosed area for the reception of goods, for the purpose of making such examination and inquiry as he considers necessary, and may seal, mark, detain or otherwise secure any package there found;

[S 9(2)(a) am by s 2(b) of Act 1 of 2003.]

(b) while he is on such premises or at any other time, require from any person the production then and there, or at a time and place to be fixed by the officer, of any book, document, or thing which is required under the provisions of this Act to be kept or exhibited, or which is or has been on such premises or in the possession or custody or under the control of any such person or his employee;

(c) at any time and at any place require from any person who has the possession, custody, or control of any such book, document, or thing, as is mentioned in paragraph (b), the production thereof then and there, or at a time and place to be fixed by the officer;

(d) examine and make extracts from and copies of such books or documents as are mentioned in paragraph (b) and may require from any person an explanation of any entry therein and may seize such books, documents, or things as in his opinion may afford evidence of an offence under this Act; and

(e) take with him on to such premises an assistant who may be a police officer or other person.

[S 9(2)(e) subs by s 8(b)(ii) of Act 4 of 1999.]

(3) Any person who is in occupation, ownership, or control of any premises referred to in sub-section (2) and every person employed by him shall at all times furnish such facilities as are required by an officer for entering such premises in the course of his duties and for the exercise of the powers conferred by sub-section (2).

(4) If an officer, after having declared his official capacity and his purpose and having demanded admission into any premises referred to in sub-section (2), is not immediately admitted thereto, he and any person assisting him may at any time, but during the hours of darkness only in the presence of a police officer, break open any door or window or break through any wall on such premises for the purpose of entry and search.

(5) An officer and any person assisting him may at any time break up any part of any premises referred to in sub-section (2) for the purpose of search, and if any safe, chest, box, or package is locked or otherwise secured and the keys thereof or other means of opening it are not produced upon demand, may open such safe, chest, box, or package by any means at his disposal.

(6) If a search reveals no breach of this Act, any damage done by an officer or person assisting him shall be made good at the expense of the Government, unless such officer or other person has been obstructed in the exercise of his powers under this section.

(7) Where the Commissioner-General has reasonable grounds to suspect that any person, company or institution has contravened or failed to comply with any provision of this Act, he may apply to the High Court *ex parte* for an order requiring any bank or financial institution to furnish him within the time limited by the order, a statement in writing containing particulars of—

(a) all bank accounts, whether current or deposit, business or private, of such person, company or institution kept at any branch of that bank or financial institution; and

(b) deposits or sources of deposits made by such person, company or institution in any account maintained at that bank or financial institution; and

(c) all payments made by or to any such person, company or institution.

[S 9(7)(c) subs by s 8(c) of Act 4 of 1999.]

(8) Upon any such examination or inspection as is referred to in this section or in respect of any matter connected with the provisions of this Act, an officer shall have the right to put such questions to any person as may be required for obtaining all necessary information.

[S 9 am by GN 407 of 1963; Act 16 of 1996.]

10. Taking of samples

An officer may at any time take, without payment, samples of any goods for examination or for ascertaining the duties payable thereon or for such other purpose as the Commissioner-General may consider necessary, and such samples shall be dealt with and accounted for in such manner as the Commissioner-General may direct:

Provided that any sample so taken shall, whenever possible, be returned to the owner of the goods.

[S 10 am by Act 16 of 1996.]

11. Opening of packages

(1) An officer may require the owner of any package imported or believed to have been imported into Zambia, or entered for export or believed to be intended for export from Zambia, to open such package and may examine, weigh, mark, or seal such goods as are contained therein.

[S 11(1) am by s 9 of Act 4 of 1999.]

(2) An officer may, in the absence of the owner of any such package as is mentioned in sub-section (1), open and examine such package at the owner's risk and expense.

[S 11 am by GN 407 of 1963; Act 16 of 1964.]

12. Action of officer when given unsatisfactory answers to questions

(1) Where an officer—

(a) is not satisfied that the answer to a question put to a person under any section of this Act is correct;

(b) has not been given an answer to a question put to a person under any section of this Act; or

(c) is not satisfied with the explanation given by a person in respect of goods that are or have been, or that the officer suspects are or have been, in that person's possession or under that person's control and the officer has reasonable cause to suspect that an offence has been, is being, or is about to be, committed against this Act by that person, the officer may—

(i) take such person to a police station and lay a charge against that person; or

(ii) if there is no police station in the vicinity take such person before a magistrate with a view to obtaining a warrant for that person's arrest.

[S 12 subs by s 10 of Act 4 of 1999.]

PART III

IMPORTATION OF GOODS

13. Customs ports, aerodromes and houses

(1) The Minister may, subject to such terms and conditions as the Minister may specify—

(a) appoint places to be customs ports for Zambia at or through which goods may be imported or exported and persons may arrive or depart, by land or water;

(b) appoint places within Zambia to be customs aerodromes at or through which goods may be imported or exported and persons may arrive or depart, by air;

(c) define the roads or routes over which imported goods that are uncustomed, or goods that are to be conveyed in bond or goods intended for export, shall be conveyed to or from a particular customs port or customs aerodrome;

(d) appoint custom houses at customs ports or customs aerodromes or elsewhere within Zambia for the processing of entries, the collection of revenue and for the general administration of this Act; and

(e) determine the hours of the day and night during which particular customs ports and custom houses shall be open for the processing of persons and goods either in general or in specific classes or categories.

(2) The Minister may, by statutory order, revoke or amend any appointment, determination, definition, direction or specification made under sub-section (1).

[S 13 subs by s 11 of Act 4 of 1999.]

14. Establishment of customs barriers

(1) The Commissioner-General may establish customs barriers on any road or route for the control of imports and exports.

(2) Any person who fails to stop at a customs barrier established in terms of sub-section (1) or who breaks or damages such barrier shall be guilty of an offence.

[S 14 am by Act 1 of 1957, 16 of 1996.]

15. Prohibition of importation or exportation except through appointed ports

(1) Subject to sub-sections (2) and (3) and section 21A, all ships, aircraft and vehicles including trains and all persons whether or not engaged in importing or exporting goods shall enter or leave Zambia through ports or aerodromes appointed under section 13, and shall follow such routes as may have been appointed or defined under that section, and shall comply with all rules and regulations made under this Act or any other written law in force for the protection of the revenue and trade of Zambia or for any other purpose.

[S 15(1) subs by s 12(a) of Act 4 of 1999.]

(2) The Commissioner-General may, at his discretion, permit, subject to such conditions as he may specify, ships, aircraft and vehicles and persons whether or not engaged in importing or exporting goods to enter or leave Zambia through places or aerodromes or by routes other than those appointed or defined in terms of section 13.

[S 15(2) am by s 12(b) of Act 4 of 1999.]

(3) Any pipeline through which goods may be imported or exported shall, for its length in Zambia, be laid along such route as may be defined in respect thereof under section 13, and shall be constructed and operated in accordance with such regulations as may be prescribed.

[S 15 am by Act 16 of 1964, 48 of 1968, 16 of 1996; s 15(3) am by s 12(c) of Act 4 of 1999.]

16. Appointment of landing, loading, and examination places

(1) The Commissioner-General may appoint at any customs port or customs aerodrome places to be known as examination stations for the embarking and disembarking of persons and for the loading, unloading, and examination of goods including baggage, and may from time to time make such rules and lay down such

conditions in connection therewith as the Commissioner-General considers necessary.

[S 16(1) subs by s 13(a) of Act 4 of 1999.]

(2) Where at any customs port or customs aerodrome, an examination station has been appointed under this section, any person who embarks or who disembarks or who loads or unloads goods otherwise than at such place, except with the written permission of the Commissioner-General, shall be guilty of an offence.

[S 16(2) subs by s 13(b) of Act 4 of 1999.]

17. Licensing of customs areas

(1) The Commissioner-General may, subject to such terms and conditions as the Commissioner-General may determine license—

(a) any area, place or building in or at a customs port of entry or customs aerodrome, as a customs area in which imported goods or goods for export may be held and stored before entry for consumption, warehousing, export or such other purpose as permitted or required by this Act; or

(b) customs areas at inland places for the receipt and storage of uncustomed goods carried by licensed customs carriers, including trains, before entry in accordance with this Act:

[S 17(1)(b) am by s 3(a) of Act 5 of 2007.]

Provided that an owner or operator of such a customs area, place or building is a duly licensed clearing agent in terms of section 182A.

[S 17(1) proviso ins by s 3(b) of Act 5 of 2007.]

(2) A licence issued under this section shall expire on 31st December in each year and may be renewed by the Commissioner-General on receipt of an application for renewal in the prescribed form and on payment of the prescribed fee.

(3) The owner or operator of a customs area shall provide and maintain without charge such accommodation and facilities as the Commissioner-General may determine are reasonably necessary and suitable for the purposes of carrying out the functions and responsibilities of the Customs Services Division at that place.

(4) No person or vehicle shall enter or leave a customs area, and no goods whether dutiable or not shall be brought into or taken out of any customs area, otherwise than through an entrance or exist approved for that purpose by the Commissioner-General.

(5) No vehicle or goods shall be taken out of any customs area without the permission of the Commissioner-General.

(6) Any person or vehicle entering or leaving any customs area and all goods which are being brought into or out of such area may be detained by an officer for the purposes of search or examination.

(7) The operation of any customs area shall be subject to such regulations and rules as may be made pursuant to the provisions of this Act.

[S 17 subs by s 2 of Act 4 of 2005.]

18. Charges by owner or operator of customs area

No charges shall be made by the owner or operator of a customs area for the reception and storage in that area of any imported goods during such period and under such circumstances as may be prescribed under this Act.

[S 18 subs by s 15 of Act 4 of 1999.]

19. Vehicles entering or leaving customs areas

The driver or person in charge or having the control of any vehicle which is within or is entering or leaving any customs area shall, when requested to do so by an officer by word, sign, or in any other manner, cause the vehicle to stop for the purpose of search and examination, and no person shall cause the vehicle to be set in motion again until permitted by such officer to do so.

[S 19 am by s 16 of Act 4 of 1999.]

20. Person in charge of train to supply documents to officer

(1) The driver or a person in charge of a train shall, upon its arrival in Zambia, cause the train to proceed and stop within a customs area and shall deliver to the Customs Services Division an inward report in the prescribed form with other documents required by the terms and conditions of the customs carriers licence issued to the owner or operator of the train, and where an inward report can be delivered electronically before the arrival of the train in Zambia, the driver or person in charge of a train shall deliver the inward report electronically.

[S 20(1) subs by s 2 of Act 16 of 2013.]

(2) The driver or other person in charge of the train shall answer any questions asked by any officer in regard to the train, its journey and all persons, or goods carried on it.

[S 20(2) subs by s 17 of Act 4 of 1999.]

(3) No goods shall be unloaded from or loaded on to any train or any part of a train separated from any other part other than with the permission of the Customs Services Division.

[S 20(3) subs by s 17 of Act 4 of 1999.]

(4) Any goods permitted by the Customs Services Division to be unloaded are to be unloaded within the customs area.

[S 20(4) subs by s 17 of Act 4 of 1999.]

(5) No train shall leave the customs area to continue its journey within Zambia or for any other purpose other than with the written permission of the Customs Services Division.

[S 20(5) subs by s 17 of Act 4 of 1999.]

(6) On having received permission from the Customs Services Division to leave the customs area, the driver or person otherwise in charge of the train shall comply with any terms or conditions of that permission and of the customs carriers licence issued to the owner or operator of the train.

[S 20(6) subs by s 17 of Act 4 of 1999.]

21. Person in charge of vehicle to report goods

(1) The person in charge of any vehicle, other than a railway train, arriving in Zambia, shall—

(a) in the case of arrival by ship or aircraft, unless otherwise directed by an officer, proceed immediately with the vehicle from the examination station, or other approved point of unloading, to a customs area at that port or aerodrome; or

(b) in the case of arrival by road, unless otherwise directed by an officer, proceed immediately to a customs area at that port and before unloading or in any manner disposing of such vehicle or any goods thereon or contained therein, shall deliver to the custom house at that port, a report in the prescribed form together with such other documents as may be required by the terms and conditions of any customs carriers licence issued to the owner or operator of the vehicle.

[S 21(1) subs by s 18 of Act 4 of 1999.]

(2) A person in charge of a vehicle may file the report referred to in sub-section (1) electronically before the arrival of the vehicle in Zambia.

[S 21(2) ins by s 3(a) of Act 16 of 2013.]

(3) The driver or other person in charge of the vehicle shall answer any questions asked by any officer in regard to the vehicle, its journey and all persons or goods carried in or on it.

[S 21(2) subs by s 18 of Act 4 of 1999; renumbered as s 21(3) by s 3(b) of Act 16 of 2013.]

21A. Duty of persons arriving in Zambia to report to custom house

(1) Any person arriving in Zambia shall—

(a) in the case of persons arriving by train, report to the Customs Services Division at the customs area designated for trains at the customs port of arrival;

(b) in the case of persons arriving by ship or aircraft, whether or not travelling by vehicle carried on that ship or aircraft, report to the Customs Services Division at the examination station of the customs port of arrival;

(c) in the case of persons arriving by vehicle, unless otherwise directed by an officer, convey that vehicle immediately to a customs area appointed at the customs port of arrival and report to the custom house at that port;

(d) in the case of persons crossing the border by foot or by means of transport other than as specified above, report to the custom house at the customs port nearest to the point at which that person crossed the border.

[S 21A ins by s 19 of Act 4 of 1999.]

22. Report of arrival of aircraft

(1) The pilot in charge of any aircraft arriving in Zambia shall, immediately after the landing at a customs aerodrome or other place permitted under the provisions of section 15, cause the aircraft to proceed to the examination station at that place.

[S 22(1) subs by s 20 of Act 4 of 1999.]

(2) The pilot in charge of the aircraft shall—

[S 22(2) subs by s 20 of Act 4 of 1999.]

(a) within one hour after landing the aircraft, deliver to the Customs Services Division an inward report in the prescribed form with any documents required by or under this Act, and where an inward report may be filed electronically before the arrival of the aircraft in Zambia, the pilot or person in charge of the aircraft shall file the inward report electronically;

[S 22(2)(a) subs by s 4 of Act 16 of 2013.]

(b) answer any questions asked by any officer in regard to the aircraft, its cargo, crew, passengers and journey.

[S 22(2)(b) subs by s 20 of Act 4 of 1999.]

(3) Except with the permission of the Customs Services Division, no person shall enter or leave any aircraft that has arrived in Zambia or unload any cargo therefrom until a report has been made in terms of this section and any other customs requirements in regard to inspection or examination of the aircraft and its passengers and or cargo have been completed.

[S 22(3) subs by s 20 of Act 4 of 1999.]

(4) Except with the permission of the Customs Services Division and in accordance with a customs clearance, no aircraft shall leave the customs examination station.

[S 22(4) subs by s 20 of Act 4 of 1999.]

23. Report of arrival of ships

(1) The master of any ship arriving in Zambia at a customs port or other place permitted in accordance with the provisions of section 15 shall cause that ship to proceed immediately to an examination station.

[S 23(1) subs by s 21 of Act 4 of 1999.]

(2) The master of any ship arriving in Zambia shall—

[S 23(2) subs by s 21 of Act 4 of 1999.]

(a) within 24 hours of such arrival, deliver to the Customs Services Division an inward report in the prescribed form with any documents required by or under this Act, and where the inward report may be filed electronically before the arrival of the ship in Zambia, the master of a ship shall file the inward report electronically;

[S 23(2)(a) subs by s 5 of Act 16 of 2013.]

(b) answer any questions asked by any officer in regard to the ship, its cargo, crew, passengers and journey.

[S 23(2)(b) subs by s 21 of Act 4 of 1999.]

(3) Except with the permission of the Customs Services Division, no person shall enter or leave any ship that has arrived in Zambia or unload any cargo therefrom until a report has been made in terms of this section and any other customs requirements in regard to inspection or examination of the ship and its passengers or cargo have been completed.

[S 23(3) subs by s 21 of Act 4 of 1999.]

(4) Except with the permission of the Customs Services Division and in accordance with the customs clearance, no ship shall leave the examination station.

[S 23(4) subs by s 21 of Act 4 of 1999.]

24. Non application of section 15

(1) Section 15 shall not apply to a ship or aircraft that is required or compelled to berth, land, anchor or otherwise arrive at a place other than a customs port or customs aerodrome if such arrival—

- (a) is required by any statutory or other requirement relating to navigation; or
- (b) is compelled by accident, stress or weather or other necessity.

(2) The master, pilot or person in charge of any ship or aircraft to which this section applies—

- (a) shall report forthwith to a customs officer;
- (b) shall not, without the consent of a customs officer, permit any goods carried in the ship or aircraft to be unloaded from it or any of the crew or passengers to depart from its vicinity; and
- (c) shall comply with any directions given by a customs officer in respect of any goods, crew or passengers carried in the ship or aircraft.

[S 24 subs by s 22 of Act 4 of 1999.]

25. Report by operator of a pipeline

The nature and quantities of goods imported or exported through a pipeline shall be recorded and reported in such form as may be prescribed by the operator of the pipeline in such form as may be prescribed and in such manner as the Commissioner-General may direct, and, for the purpose of keeping such record and making such report, the operator shall, at his own expense, provide such apparatus and appliances as the Commissioner-General may specify.

[S 25 am by Act 48 of 1968, 16 of 1996, s 23 of Act 4 of 1999.]

26. Report may be amended

If a report required in terms of section 21, 22, 23, or 25 is found to be in any way incomplete or incorrect, an officer may, if satisfied that there was no fraudulent intention, permit the report to be amended by the person who made it.

[S 26 am by Act 48 of 1968, 16 of 1996, s 24 of Act 4 of 1999.]

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