

**Zambia Revenue Authority  
8 May 2020**

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**Introduction**

On 30 January 2020, the Director-General of the World Health Organization (WCO), following the advice of the Emergency Committee convened under the International Health Regulations (2005), declared the current outbreak of COVID-19 a public health emergency of international concern and issued temporary recommendations.

Under the International Health Regulations (IHR) 2005, public health authorities at international ports, airports and ground crossings are required to establish effective contingency plans and arrangements for responding to events that may constitute a public health emergency of international concern and to communicate with their national focal point about relevant public health measures. The current outbreak of novel coronavirus (COVID-19) disease has spread across several borders, which has prompted demands for the detection and management of suspected cases at points of entry (POE), including ports, airports and ground crossings.

Zambia is not an exception. Please find below some of the national and regional trade facilitation measures and health protocols that Zambia has implemented in response to COVID-19 pandemic.

<b>COVID-19 PRACTICES FRAMEWORK</b>	
<b>1</b>	<p><b>Measures aiming to facilitate the cross-border movement of relief and essential supplies</b></p> <ul style="list-style-type: none"><li>a) Priority is given to the clearance of essential goods and medical supplies at the borders.</li><li>b) Health officials and the police escort trucks carrying essential goods to destinations where a relay system cannot be used (relay system refers to a system where a driver picks up a truck from his/her colleague at the border whilst the other driver goes into quarantine).</li><li>c) Encouraging importers and exporters to use pre-arrival processing (pre-clearance and pre-registration), and electronic payment options. Pre-registration is now mandatory.</li></ul>
<b>2</b>	<p><b>Measures aiming at supporting the economy and sustaining the supply chain</b></p> <ul style="list-style-type: none"><li>a) Waiver of Tax Penalties and Interest: to assist companies and businesses manage their cash flows during this period when they are faced with reduced revenues, resulting from the impact of COVID-19.</li></ul>

	<ul style="list-style-type: none"> <li>b) Allowing taxpayers with outstanding tax obligations to pay in instalments as well as extending to 31 December 2020 of already approved instalment plans.</li> <li>c) Suspension of Customs and Export duty on selected products through relief Statutory Instruments (SIs) 38, 39, 40, &amp; 41 intended to mitigate the impact of the COVID-19 pandemic on the Zambian economy. (see attachments).</li> </ul>
<b>3</b>	<p><b>Measures aiming at protecting Customs administrations' staff</b></p> <ul style="list-style-type: none"> <li>a) Providing staff with hand washing disinfectants, hand sanitisers, temperature guns, facemasks and other prescribed personal protective equipment to all staff working at borders and inland offices.</li> <li>b) Sensitisation and awareness messages through flyers and video messages on how to keep safe, maintain social distancing and upholding high levels of personal hygiene.</li> <li>c) Rotational working arrangement to allow members of staff to practice social distancing at the office as others work from home.</li> </ul>
<b>4</b>	<p><b>Measures aiming at protecting society</b></p> <ul style="list-style-type: none"> <li>a) The general public and taxpayers are encouraged to use electronic platforms available to fulfil their tax obligations to minimise physical contacts the walk-in arrangements (see below).</li> <li>b) Fumigation and disinfection of offices, markets and other key public places including trucks entering the country.</li> <li>c) Relay system at selected borders and quarantining of drivers of trucks from COVID-19 hit countries.</li> <li>d) Suspension of customs duties and VAT on medical supplies used in the fight against COVID-19.</li> </ul>
<b>5</b>	<p><b>Other Measures</b></p> <ul style="list-style-type: none"> <li>a) Processing of export from inland ports as opposed from the border stations to reduce waiting time and congestion to prevent the spread of COVID-19 pandemic.</li> <li>b) Temporary closure of selected border posts depending on the levels of infection.</li> </ul>

## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 38 OF 2020

**The Customs and Excise Act**  
(Laws, Volume 18, Cap. 322)**The Customs and Excise (Raw Hides Skins) (Export Duty)**  
**(Suspension) Order, 2020**

IN EXERCISE of the powers contained in section 89 of the Customs and Excise Act, the following Order is made:

1. (1) This Order may be cited as the Customs and Excise (Raw Hides and Skins) (Export Duty) (Suspension) Order, 2020 and shall come into operation on 1st April, 2020.

Title  
commence-  
ment and  
revocation

(2) This order shall cease to have effect on 31st December, 2020.

2. The export duty payable on hides and skins of heading 4103.20.00 is hereby suspended to free.

Suspension  
of export  
duty

LUSAKA  
[27th April, 2020]  
[MFB/64/9/8C]

DR B. K. E. NG'ANDU,  
*Minister of Finance*

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 39 OF 2020

**The Customs and Excise Act Act**  
(Laws, Volume 18, Cap. 322)

**The Customs and Excise (Copper Ores and Concentrates)  
(Import Duty) (Suspension) Order, 2020**

IN EXERCISE of the powers contained in section 89 of the Customs and Excise Act, the following Order is made:

1. (1) This Order may be cited as the Customs and Excise (Copper Ores and Concentrates) (Import Duty) (Suspension) Regulations, 2020 are deemed to have come into operation on 1st April, 2020.

Title  
commence-  
ment and  
revocation

(2) These Regulations shall cease to have effect on 31st December, 2020.

2. The export Customs duty payable on copper ores and concentrates of heading 26.03 is suspended to free.

Suspension  
of export  
duty

LUSAKA  
[27th April, 2020]  
[MFB/64/9/8C]

DR B. K. E. NG'ANDU,  
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## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 41 of 2020

**The Customs and Excise Act**  
(Laws, Volume 18, Cap. 322)**The Customs and Excise (Ethyl Alcohol) (Refunds,  
Rebates and Remissions) Regulations, 2020**

IN EXERCISE of the powers contained in section 89 of the Customs and Excise Act, the following regulations are made:

- |   |                    |
|---|--------------------|
| 1. (1) These Regulations may be cited as the Customs and Excise (Ethyl Alcohol ) (Refunds, Rebates and Remissions) Regulations, 2020  | Title              |
| <p>(2) These Regulations are deemed to have come into operations on 1st March, 2020.</p>  |                    |
| 2. In these Regulations, unless the context otherwise requires—   | Interpretation     |
| <p>“ authorised user ” means a person authorised under regulation 4 to use spirits under rebate for a purpose in respect of which a rebate of duty is granted by these Regulations;</p>                       |                    |
| <p>“ ethyl alcohol ” means undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher;</p>   |                    |
| <p>“ official requisition ” means an official requisition issued by an authorised user in terms of regulation 4(2);</p>   |                    |
| <p>“ rebated ” means under rebate of duty granted by these Regulations.</p>   |                    |
| 3. (1) Subject to these Regulations, a refund or remission of the whole excise duty paid or payable shall be granted on ethyl alcohol if such ethyl alcohol is used solely for the manufacture of sanitisers. | Grant of remission |

(2) Subject to the provisions of these Regulations, a remission of the whole excise duty shall be granted on ethyl alcohol where the product is—

- (a) imported directly by an approved manufacturer in accordance with set criteria;
- (b) is bought directly from a licensed local manufacturer;
- (c) taken out of a bonded warehouse in accordance with regulation 53 of the Customs and Excise (General) Regulations, 2000; or
- (d) is removed from one authorised user to another authorised user

S.I No. 54 of  
2000

(3) Nothing contained in sub-regulation (2) shall be construed as prohibiting the removal of ethyl alcohol on which the duty has not been paid—

- (a) from one distillery to another; or
- (b) from a licensed distillery to a warehouse if the warehouse is under the control of and is licensed in the name of the same person as the distillery; for use or disposal.

Grant of  
authority to  
use ethyl  
alcohol

4. (1) Subject to these Regulations, the Commissioner General may, in writing, authorise a person to use ethyl alcohol for the purpose in respect of which a refund or remission of duty is granted by these Regulations.

(2) The authorisation granted in terms of sub-regulation (1) shall specify—

- (a) the premises on which the ethyl alcohol is to be used;
- (b) that the sole purpose for which the ethyl alcohol is to be used is in the manufacture of sanitiser;
- (c) the manner in which the ethyl alcohol is to be used;
- (d) the quantity of the ethyl alcohol to be imported or sourced locally;
- (e) the country of origin, in case of an importation;
- (f) the name and TPIN of consignee; and
- (g) the name and TPIN of the local supplier.

(3) The Commissioner-General shall not authorise any person to use rebated ethyl alcohol for any purpose other than the manufacture of sanitiser.

(4) A manufacturer shall not sell or dispose of the goods on which excise duty has been suspended pursuant to these Regulations without the authorisation of the Commissioner-General.

(5) The Commissioner-General may, before granting authorisation, require an authorised user to furnish information relating to the manufacturing process of the sanitiser and any other information that the Commissioner-General may specify.

5 (1) An application made under these Regulations shall be accompanied by a duly signed declaration by the authorised user attesting to the use of the ethyl alcohol.

Filing of  
return

(2) All local purchases of ethyl alcohol shall be accompanied by a valid local purchase order.

6. An authorised user shall ensure that—

Obligations  
of authorised  
user

(a) ethyl alcohol obtained in accordance with these Regulations is kept in a secure place under the control of the authorised user;

(b) ethyl alcohol is withdrawn from stock only under the supervision of the authorised user and in such quantities that are required for immediate use; and

(c) all provisions of these Regulations regarding the location and security of the ethyl alcohol are complied with.

7. (1) The Commissioner General may direct that an authorised user shall not carry out any manufacturing operation in which ethyl alcohol is used unless the manufacturing operation is supervised by an authorised officer.

Special  
provisions  
with respect  
to  
authorised  
users of  
ethyl  
alcohol

(2) Despite the other provisions of these Regulations, where an authorised user uses a large quantity of ethyl alcohol continuously, in relation to the particular nature of the operation, the Commissioner-General may make special arrangements that as the Commissioner-General considers necessary to protect revenue.

8. (1) An authorised user shall keep records, in a form approved by the Commissioner General, showing full particulars of all receipts and disposals of ethyl alcohol in respect of each month and the stock on hand at the end of each month, in a manner that the ethyl alcohol can readily be accounted for to the satisfaction of the Commissioner-General.

Obligation  
of  
authorised  
user to keep  
records

(2) Where an authorised user is licensed in terms of section 93 of the Act, the Commissioner-General shall allow the authorised user to keep such books as will comply with the provisions of section 108 of the Act.

(3) Subject to the provisions of sub-regulation (1), where an authorised user fails to keep records in the approved manner, that ethyl alcohol received by the authorised user during the period when the records were not so kept is deemed to have been used for a purpose other than that for which the approval was granted and the duty due on that ethyl alcohol is payable unless the authorised user satisfies the Commissioner-General that the ethyl alcohol was used for the purpose of manufacture of sanitiser.

Obligation of authorised users to render returns

9. (1) An authorised user shall submit a return on or before the fifteenth day of the subsequent month, indicating—

- (a) the ethyl alcohol on hand at the beginning of the month;
- (b) the quantity of ethyl alcohol received during the previous month;
- (c) the quantity of ethyl alcohol used, sold or otherwise disposed of during that month;
- (d) the quantity of ethyl alcohol on hand at the end of that month; and
- (e) the manufacturing and business activities undertaken during the month.

(2) If the authorised user is licensed in terms of section 93 of the Act, the Commissioner-General may allow that authorised user to render returns that will comply with the provisions of section 108 of the Act and this Regulation.

General

10. An authorised user whose authority is revoked by the Commissioner-General is not entitled to a refund of the whole or any portion of the fee paid under this Regulation.

Use of ethyl alcohol on terms approved by Commissioner-General

11. Except with the consent of the Commissioner-General, an authorised user shall not use or dispose of ethyl alcohol otherwise than in accordance with the terms of Commissioner-General's authority and the provisions of these Regulations.

Notification of cessation and revocation

12. (1) Where an authorised user ceases to use ethyl alcohol in accordance with the terms of the authority granted to him under these Regulations, the authorised user shall notify the Commissioner-General accordingly.

(2) The Commissioner-General may revoke the authority granted to an authorised user under these Regulations if that authorised user—

(a) ceases to use ethyl alcohol in accordance with the terms of that authority; or

(b) contravenes or fails to comply with these Regulations or the Customs and Excise Act.

Cap. 322

(3) Where the Commissioner-General revokes the authority granted to an authorised user, that user shall, within a period of time fixed by the Commissioner General, dispose of any ethyl alcohol obtained by virtue of such authority in a manner that the Commissioner General may direct.

13. (1) Subject to these Regulations, a refund or remission of the whole duty shall be granted, where the ethyl alcohol lost—

Remission  
off duty on  
rebated  
ethyl  
alcohol  
which are  
lost or  
destroyed

(a) in the course of and by reason of the process of manufacture on the premises of an authorised user; or

(b) without going into consumption while stored.

(2) A refund or remission under subregulation (1) shall be granted only if the Commissioner-General is satisfied that every reasonable effort was made and precaution taken to prevent the loss or destruction of the ethyl alcohol.

(3) An authorised user who wishes to claim a refund or remission of duty in terms of this Regulation shall submit a written explanation to the Commissioner-General of the circumstances in which the destruction or loss occurred.

LUSAKA

27th April, 2020

[MFB/64/9/8c]

DR K. B. E. NG'ANDU,  
*Minister of Finance*

## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 42 of 2020

**The Customs and Excise Act**  
(Laws, Volume 18, Cap.322)**The Customs and Excise (Customs Duty) (Suspension)  
(Medical Supplies) Regulations, 2020**

IN EXERCISE of the powers contained in Section 89 of the Customs and Excise Act, the following Regulations are made:

1. These Regulations may be cited as the Customs and Excise (Customs Duty) (Suspension) (Medical Supplies) Regulations, 2020, and are deemed to have come into operation on 1st April, 2020, and shall stand revoked on 30th September, 2020.
2. The customs duty on the items specified in the schedule is suspended to free.

Title,  
commencement  
and  
revocation

Suspension  
of customs  
duty

## SCHEDULE

*(Regulation 2)*

## SUSPENSION OF CUSTOMS DUTY

<i>Heading</i>	<i>Description of Goods</i>
2207.10.00	Alcohol Solution undenatured 80% by volume
2208.90.00	Alcohol Solution Undenatured, 75% ethyl alcohol
3005.90.90	Wadding, gauze, bandages, cotton sticks and similar articles
3808.94.90	Hand Sanitizer; Other disinfectant preparations; Hydrogen peroxide put up as a disinfectant preparations for cleaning surfaces; Other chemical disinfectant
3926.20.90	Plastic face shields; Plastic gloves; Protective garments made from plastic sheeting
4015.19.00	Other Rubber Gloves
4818.90.00	Paper bed sheets
6116.10.00	Knitted or Crocheted gloves which have been impregnated or covered
6210.10.00	Protective garments for surgical/medical use
6210.20.00	Other Garments, of the type described in subheadings 6201.11 to 6201.19
6210.30.00	Other Garments, of the type described in subheadings 6202.11 to 6202.19
6210.40.00	Other men's or boys garments
6210.50.00	Other women's or girls's garments
6216.00.00	Textile gloves that are not knitted or crocheted
6307.90.00	Textile Face mask without replaceable filter
6505.00.00	Disposable Hair nets
9018.90.00	Extracorporeal membrane oxygenation (ECMO); Intubation kits
9019.20.00	Medical Ventilators (artificial Respiration apparatus); Other Oxygen Therapy apparatus including oxygen tents
9025.11.00	Liquid Filled Thermometer for direct reading
9025.19.00	Other thermometers
9027.80.00	COVID 19 Diagnostic Test Instruments and Apparatus

LUSAKA

27th April, 2020

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*Minister of Finance*