

ZAMBIA REVENUE AUTHORITY

CUSTOMS SERVICES DIVISION

A GUIDE TO ASYCUDA CUSTOMS PROCEDURE CODES (CPCs)

For External Circulation

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1.0 FOREWORD BY COMMISSIONER – CUSTOMS SERVICES

I am pleased to present the Guide to ASYCUDA Customs Procedure Codes (CPCs) for your use and reference.

The guide is meant to provide information and assist in the correct use and application of the customs procedure codes, the suspensions and incentives based on the additional procedure codes, the legislation behind these procedures codes and the general requirements linked to these procedure codes.

It must be noted that this document is not meant to replace any legislation relating to the import and export of goods upon which these customs procedure codes are premised. Where there is a variance between this document and any particular piece of legislation, the legislation is what must be relied upon. Further, note that this document may not be updated in real time and as such changes in legislation, which are happening on a daily basis may render certain parts of the document incorrect. We will however, endeavour to make periodic updates to the document and circulate updated versions.

I am however, confident that despite these regular changes that may impact the document, the document will remain useful to our operations.

We will be grateful to receive any feedback or clarifications on the document through our support e-mails: cust-helpdesk@zra.org.zm and UST-INTLANDPOLICYHQ@zra.org.zm



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2.0 INTRODUCTION

The Customs Procedure Codes (CPC's) used in Zambia's Customs operations conform to international standards and practices. Whilst some procedures are international, there are however, some procedures that have been developed to address specific national requirements.

3.0 PROCESSING FEE

Each entry processed through the ASYCUDA system attracts a processing fee of ZMW666.80 equivalent to 1,667 fee units¹ in addition to any Duties and/or Taxes levied on it as stipulated on each Customs procedure code. The processing fee for the Simplified Trade Regime (STR) declaration is ZMW 129.00 equivalent to 30 fee units². The fee must be paid for each declaration processed on ASYCUDA.

4.0 STRUCTURE

In ASYCUDAWorld, the Customs Procedure Codes (CPCs) comprise seven (7) digits. The first 4 digits define any of the normal (International) customs procedures that are applicable anywhere in the world. These are known as **Extended Procedure Codes (EPCs)**. The last 3 digits known as **Additional Procedure Codes (APCs)** define the national procedure under which the declaration is made. For instance, all rebates and remissions are identified by the use of the appropriate additional code. Where no national procedure applies, this will be denoted by the Common Regime (000). Details on how these codes are created and how to use them are given below.

5.0 EXTENDED PROCEDURE CODES

The first group of 4 digits is called the **Extended Procedure**. It comprises two parts, each with two digits. These two digits are known as **Requested/Previous Procedure**. For example:

- **10** = permanent export;
- **21** = temporary export for return in unaltered state;
- **30** = Re-exportation
- **40** = Entry for home use;
- **71** = warehousing;
- **80** = In-bond removals

¹ Part 8 (first Schedule) SI 54 of 2000

² Part 8A (first schedule SI 54 of 2000

Normal home use entries use the Extended Procedure 4000 where there is no previous procedure. If no national procedure applies then the full CPC for a home use entry without a previous procedure would be **4000 000**.

The **Requested Procedure**, which comprises the first two (2) digits of the extended procedure represents the customs procedure that is currently being used.

The **Previous Procedure**, which comprises the last two (2) digits of the extended procedure, represents any previous customs procedure that the goods concerned underwent in the preceding customs clearance.

For example, when goods are entered for direct warehousing they would be entered under extended procedure **7100**.

Requested Procedure **71** Warehousing

Previous Procedure **00** No previous procedure

When those same goods are removed for home use they would use the extended procedure **4071**.

Requested Procedure **40** Home use

Previous Procedure **71** Previously in warehouse

6.0 ADDITIONAL PROCEDURE CODES

The national rebates and remissions are handled by the next set of three (3) digits. Most of the APC's in use on ASYCUDAWorld are linked to the Taxpayer Identification Numbers (TPINs) of qualifying organizations/ individuals. A list of these APC's is covered in the sections that follow.

The use of the additional codes is simple. If goods were entered for home use under diplomatic privileges, you would use the full CPC **4000 401**. If goods were re-imported after previous temporary exportation for repair or other modifications by an approved organization, they would use the full CPC **6022 402**.

7.0 GENERAL CUSTOMS PROCEDURE

The first numeric character of the CPC signifies the general procedure code.

This is an internationally agreed standard.

Code	General procedure
1	Permanent export
2	Temporary export
3	Re-export
4	Import entry for direct import
5	Temporary import
6	Re-importation
7	Entry for Customs warehousing
8	Transit
9	Other procedures

8.0 MODEL (TYPE) OF DECLARATION

Under ASYCUDAWorld, entry (declaration) types are made up of a prefix, which helps to identify whether it is an import, export or other procedures, followed by a general procedure. For example, a home use entry would be input on an **IM 4** Model of Declaration.

It is not permissible or possible to declare on the same entry a home use CPC and a warehousing CPC or an export CPC. Thus, the model of declaration actually determines what CPC may be used on a particular entry.

8.1 MODEL (TYPE) OF DECLARATION LIST

Declaration Model	Description
CIP 3	Re-export after Customs Import Permit (CIP)
CIP 5	Customs Importation Permit (CIP)
EX 1	Exportation
EX 2	Temporary Export
EX 8	Export in Bond
EX 3	Re-export
ED 9	Excise
IM 4	Entry for home use
IM 5	Temporary Importation
IM 6	Re-importation

IM 7	Entry for warehousing
IM 8	R.I.B / R.I.T
IM 9	Other import procedures
MV 9	Entry for Locally Manufactured Vehicle/ Trailers
STR 4	Entry for home use – Simplified SAD

9.0 EXTENDED PROCEDURE CODES (EPCs)

9.1 PERMANENT IMPORTATION PROCEDURE CODES

4000 ENTRY FOR HOME USE (GENERAL)

This is the normal Customs procedure for importation of goods without relief from duties and taxes.

Legislation: Section 32 (2) (a), 34, 72, 76, and 77 of the Customs & Excise Act - Cap 322 with Regulation 14 SI 54 of 2000

Requirements: Attach all supporting import documents applicable

Duties/Taxes Payable: All duties, taxes and other charges applicable to a commodity

4051 ENTRY FOR HOME USE AFTER TEMPORARY IMPORT FOR RETURN IN AN UNALTERED STATE

Legislation: Section 89 of the Customs & Excise Act – Cap 322, Regulation 78 of SI 54 of 2000

Requirements: (a) Preceding document (entry for temporary importation)
(b) Written authority to clear for home use from ZRA Customs Commissioner
(c) Unique identifying marks e.g. serial number where applicable

Duties/Taxes payable: All Duties, taxes payable

4052 ENTRY FOR HOME USE AFTER TEMPORARY IMPORT FOR INWARD PROCESSING

Legislation: Section 89 of the Customs & Excise Act - Cap 322, Regulation 78 of SI 54 of 2000

Requirements: (a) Preceding document (entry for temporary importation)
(b) Written authority to clear for home use from ZRA Customs Commissioner
(c) Unique identifying marks, e.g., serial numbers where applicable

Duties/Taxes payable: All duties, Taxes and other charges applicable.

4053 ENTRY FOR HOME USE AFTER TEMPORARY IMPORT- HIRED GOODS SUBJECT TO DUTIES & TAXES

Legislation: Section 89 of the Customs & Excise Act - Cap 322, Regulation 78 of SI 54 of 2000

Requirements: (a) Preceding document (entry for temporary importation)
(b) Written authority to clear for home use from ZRA Customs Commissioner
(c) Unique identifying marks, e.g., serial numbers where applicable

Duties/Taxes payable: All duties, Taxes and other charges applicable.

4054 ENTRY FOR HOME USE AFTER CUSTOMS IMPORT PERMIT³

Legislation: Section 34, 89 of the Customs & Excise Act - Cap 322, Regulation 20, 83 of SI 54 of 2000

Requirements: (a) Preceding document (entry for Customs Importation Permit)
(b) Written authority to clear for home use from ZRA Customs Management
(c) Unique identifying marks, e.g., Engine and Chassis numbers where applicable

Duties/Taxes payable: All duties, Taxes and other charges applicable.

4071 ENTRY FOR HOME USE - EX-WAREHOUSE

Legislation: Sections 34, 58, 61, 72, 76 and 77 of the Customs & Excise Act - Cap 322

Requirements: Preceding document under EPC 7100, 7171 and 7180

Duties/Taxes Payable: All Duties, Taxes and other charges applicable

³ To be used for CIP reconciliation and as fallback to IBDF

4080 ENTRY FOR HOME USE AFTER REMOVAL IN BOND

This is the normal Customs procedure for importation of goods without relief from duties and taxes.

Legislation:	Section 32 (4), 34, 72, 76 and 77 of the Customs & Excise Act - Cap 322
Requirements:	Attach preceding transit document (T1) and all supporting import documents applicable to the commodity
Duties/Taxes Payable:	All duties, taxes and other charges applicable.

4083 ENTRY FOR HOME USE – IMPORTED THROUGH NON-AUTOMATED STATION OR AUTHORISED USE OF DIRECT PROCEDURE AT INLAND OFFICE

This Customs procedure is to be used at inland stations where a direct importation procedure is restricted.

Legislation:	Section 32 (2) (a), 34, 72, 76, and 77 of the Customs & Excise Act - Cap 322 with Regulation 14 SI 54 of 2000
Requirements:	Attach all supporting import documents applicable to a commodity Approval from station management
Duties/Taxes Payable:	All duties, taxes and other charges applicable to a commodity

4084 ENTRY FOR HOME USE – AFTER IBDF

Requirements:	(a) Preceding document (entry for IBDF) (b) Written authority to clear for home use from ZRA Customs Management
Requirements:	Attach all supporting import documents applicable to a motor vehicle

9.2 TEMPORARY IMPORTATION PROCEDURE CODES

5100 TEMPORARY IMPORT FOR RETURN IN UNALTERED STATE.

Legislation: Section 89 of the Customs & Excise Act - Cap 322, Regulation 78 of SI 54 of 2000

Requirements: (a) Temporary exportation documents from an originating country.

(b) Purpose for temporary importation and the period goods will be in the country.

(c) Unique identifying marks

(d) Letter from ZRA Customs Commissioner i.e. written authority.

Duties/Taxes payable: None

5200 TEMPORARY IMPORT OF GOODS FOR INWARD PROCESSING

Legislation: Section 89 of the Customs & Excise Act - Cap 322, Regulation 78 of SI 54 of 2000

Requirements: (a) Temporary exportation documents from an originating country.

(b) Written authority from ZRA Customs Commissioner.

Duties/Taxes payable: None

5300 TEMPORARY IMPORT OF GOODS SUBJECT TO DUTIES AND TAXES

Legislation: Section 89 of the Customs & Excise Act - Cap 322, Regulation 78 of SI 54 of 2000

Requirements: (a) Temporary exportation documents from an originating country.

(b) Lease/contractual agreement

(c) Written authority from ZRA Customs Commissioner.

Duties/Taxes payable: All duties and taxes.

5400 CUSTOMS IMPORTATION PERMIT FOR VISITORS VEHICLES (FALLBACK FOR IBDF)

Legislation:	Section 89, of the Customs & Excise Act - Cap 322, Regulation 20, 83 of SI 54 of 2000
Requirements:	(a) Declaration in Form CE 5. (b) Purpose for temporary importation and the period the vehicle will be in the country. (c) Temporary exportation documents or authorisation documents from the owner of the vehicle. (d) Authorisation by Station Management.
Duties/Taxes payable:	None

9.3 RE-IMPORTATION PROCEDURE CODES

6010 RE-IMPORT AFTER DIRECT PERMANENT EXPORT (GENERAL)

Legislation:	Section 89 of the Customs & Excise Act - Cap 322, Regulation 79 of SI 54 of 2000
Requirements:	(a) Preceding Export document on EPC 1000, 1040 and 1071. (b) Must be the same goods initially exported from Zambia.
Duties/Taxes Payable:	VAT only.

6021 RE-IMPORT AFTER TEMPORARY EXPORT FOR RETURN IN UNALTERED STATE

Legislation:	Section 89 of the Customs & Excise Act - Cap 322, Regulation 79 of SI 54 of 2000
Requirements:	(a) Preceding export document under EPC 2100 (b) The goods must be in the same condition. (c) General Registration Certificate if applicable
Duties/Taxes Payable:	None

6022 RE-IMPORT AFTER TEMPORARY EXPORT FOR OUTWARD REPAIR, PROCESSING AND MANUFACTURING

- Legislation: Section 89 of the Customs and Excise Act, Cap 322, Regulation 79 of SI 54 Of 2000
- Requirements: (a) Preceding export document under EPC 2200
(b) The invoice of repair, processing or manufacturing inclusive of freight and insurance costs should be produced
(c) General Registration Certificate (GRC)
- Duties/Taxes Payable: All Duties, Taxes and other charges based on cost of repair, processing or manufacturing inclusive of freight and insurance charges.

9.4 NATIONAL OR LOCAL PROCEDURE CODE

9000 NATIONAL PROCEDURE TO FACILITATE CLEARANCE OF MOTOR VEHICLES AND TRAILERS

- Legislation: Sections 32 to 42 of the Customs and Excise Act - Cap 322, Regulation 14 and 134 of SI 54 of 2000
- Requirement: Applicable preceding documents.
Authorization from Customs Management.
- Duties/Taxes Payable: Residue duties, taxes and other charges where applicable

9.5 EXPORTATION PROCEDURE CODES

1000 DIRECT PERMANENT EXPORT

- Legislation: Section 47 of the Customs & Excise Act - cap 322, Regulation 31 of SI 54 of 2000
- Requirements: (a) Invoices and other documents relating to the goods entered for export.
(b) Export permits or Certificates if required.
- Duties/ Taxes payable: Export duty where the product attracts export duty, otherwise, none.

1040 DIRECT PERMANENT EXPORT AFTER ENTRY FOR HOME USE

Legislation:	Section 47 of the Customs & Excise Act - cap 322, Regulation 31 of SI 54 of 2000
Requirements:	(a) Every Exporter shall produce for inspection all invoices and other documents relating to the goods entered for export (b) Goods should not have been manufactured in Zambia (c) Export permits or Certificates if required.
Duties/Taxes payable:	None

1052 EXPORTATION OF GOODS MANUFACTURED UNDER BOND

Legislation:	Section 58 and 69 of the Customs & Excise Act - cap 322, Regulation 46 of SI 54 of 2000
Requirements:	(a) goods must come from registered manufacturer under bond and they must be goods known to be manufactured from materials used under EPC 5200
Duties/Taxes payable:	None

1071 DIRECT PERMANENT EXPORT OF WAREHOUSED GOODS

Legislation:	Section 58 and 69 of the Customs & Excise Act - cap 322, Regulations 46 and 50 of SI 54 of 2000
Requirements:	(a) Preceding documents under EPC 7100, 7171 and 7180 (b) Ships stores to be accompanied by form CE 22
Duties/Taxes payable:	Export duty where the product attracts export duty, otherwise, none.

9.6 TEMPORARY EXPORTATION PROCEDURE CODES

2100 TEMPORARY EXPORT FOR RETURN IN UNALTERED STATE

Legislation: Section 47 of the Customs & Excise Act - Cap 322, Regulation 31 of SI 54 of 2000

Requirements: (a) General Registration Certificate (GRC) where applicable.
(b) Export permits or Certificates if required.

Duties/Taxes payable: None

2200 TEMPORARY EXPORT FOR OUTWARD PROCESSING

Legislation: Section 47 of the Customs & Excise Act - Cap 322, Regulation 31 of SI 54 of 2000

Requirements: General Registration Certificate (GRC) where applicable.

Duties/Taxes payable: None

9.7 RE-EXPORTATION PROCEDURE CODES

3051 RE-EXPORT AFTER TEMPORARY IMPORT

Legislation: Section 47 (of the Customs & Excise Act - cap 322, Regulation 31 of SI 54 of 2000

Requirements: (a) Preceding document under EPC 5100
(b) Must be the same goods initially imported.

Duties/Taxes payable: None

3052 RE-EXPORT AFTER TEMPORARY IMPORT FOR INWARD PROCESSING

Legislation: Section 47 (of the Customs & Excise Act - cap 322, Regulation 31 of SI 54 of 2000

Requirements: (a) Preceding document under EPC 5200
(b) Must be the same goods initially imported.

Duties/Taxes payable: None

3053 RE-EXPORT AFTER TEMPORARY IMPORT SUBJECT TO TAXES ON COST OF HIRE

Legislation: Section 47 of the Customs & Excise Act - cap 322, Regulation 31
Requirements: (a) Preceding document under EPC 5300
(b) Must be the same goods initially imported.
Duties/Taxes payable: None

3054 RE-EXPORT AFTER CUSTOMS IMPORTATION PERMIT

Legislation: Section 49 of the Customs & Excise Act - cap 322, Regulation 3, 4 and 31 of SI 54 of 2000
Requirements: (a) Preceding document under EPC 5400⁴
(b) Must be the same vehicle initially imported.
Duties/Taxes payable: None

9.8 WAREHOUSING PROCEDURE CODES

7100 DIRECT WAREHOUSING

Legislation: Sections 32 and 34 of the Customs & Excise Act - Cap 322, Regulation 14 of SI 54 of 2000
Requirements: Attach all supporting import documents applicable
Duties/Taxes Payable: None

7171 RE-WAREHOUSING OF GOODS AT THE SAME PORT

Legislation: Section 58 of the Customs & Excise Act - Cap 322 and Regulation 45 of SI 54 of 2000.
Requirements: Preceding document under EPC 7100 or 7180.
Duties/Taxes payable: None

⁴ To be used for reconciliations and acquittal of old CIPs

7180 ENTRY FOR WAREHOUSING AFTER REMOVAL IN BOND (RIB)

Legislation: Sections 32 and 57 of the Customs & Excise Act - Cap 322.
Requirements: Preceding transit document (T1).
Duties/Taxes payable: None

7181 ENTRY FOR WAREHOUSING AFTER REMOVAL IN TRANSIT (RIT)

Legislation: Sections 32 (2) (C) (ii) and 57 of the Customs & Excise Act - Cap 322.
Requirements: Preceding transit document (T1).
Approval from Customs Management
Duties/Taxes payable: None

9.9 IN-BOND REMOVALS PROCEDURE CODES

8000 REMOVAL OF GOODS IN BOND (NATIONAL TRANSIT PROCEDURE)

Legislation: Section 32 and 34 of the Customs & Excise Act - Cap 322,
Regulation 14 of SI 54 of 2000
Requirements: Bond/Guarantee Security.
Licensed Customs Area
Approval from Customs Management
Duties/Taxes payable: None

8071 REMOVAL OF GOODS IN BOND EX- WAREHOUSE

Legislation: Section 58 and 69 of the Customs & Excise Act - Cap 322,
Regulations 45 of SI 54 2000
Requirements: (a) Preceding document under EPC 7100, 7171 or 7180
(b) Bond/Guarantee security
(c) Procedure restricted to Stations with warehouses
Licensed Customs Area
Approval from Customs Management
Duties/Taxes payable: None

8100 REMOVAL OF GOODS IN TRANSIT (INTERNATIONAL TRANSIT PROCEDURE)

Legislation:	Section 32 and 34 of the Customs & Excise Act – Cap 322, Regulation 14 of SI 54 of 2000
Requirements:	Bond/Guarantee Security. Clearing agent presence at entry and exit port.
Duties/Taxes payable:	None

10.0 ADDITIONAL PROCEDURE CODES (APCs) TO BE USED FOR IMPORTS.

APCs allow for partial or full suspension of import taxes. Use of the APCs is subject to the restrictions imposed by the enabling legislation or administrative arrangements. Further the APCs outlined below may only be used with extended procedure codes under general procedures 1, 4, 5, 6 and 9.

401 GOODS FOR DIPLOMATIC USE

Legislation:	Regulation 81A & 81B of SI 54 of 2000
Requirements:	(a) Diplomatic Passport (in the case of individuals) (b) Letter from the mission itself and a stamped protocol letter from Ministry of Foreign Affairs. (c) Goods must not be for commercial use (in the case of individuals)
Duties/Taxes Payable:	None

402 GOODS FOR APPROVED ORGANISATIONS (GOODS FOR USE IN OCCUPATIONAL THERAPY OR TRAINING)

Legislation:	Regulation 87 of SI 54 of 2000
Requirements:	(a) The organization should be listed in the second schedule of SI 54 of 2000. (b) Declaration by the Chairman, secretary or responsible officer of the organization for Regulation 87 in Form CE25.
Duties/Taxes Payable:	None

403 NEW RESIDENTS (NOT ON WORK PERMITS)/DECEASED PERSONS' EFFECTS

Legislation:	Regulation 85 and 85A of SI 54 of 2000
Requirements:	<p>(a) The new resident has been resident outside Zambia for a period of not less than four years before the date of arrival in, or return to, Zambia;</p> <p>(b) Such effects must - be for personal use; not be multiple goods; including one motor vehicle per household; and have been his/her property before departure for Zambia.</p> <p>(d) In the case of a deceased person, they must be imported by a duly registered administrator of the deceased person who must prove to the satisfaction of the Commissioner-General –</p> <ul style="list-style-type: none">(i) that the deceased person was a Zambian citizen by descent or naturalization;(ii) that the death of the deceased person was certified by a duly qualified medical practitioner;(iii) that the household goods and personal effects were the property of the deceased person before the date of death; and;(iv) That the household goods and personal effects were imported by the administrator. <p>(e) Provided any delay in importation shall not exceed six months from the date of arrival of the new resident or one year in the case of the date of burial or cremation of the deceased.</p>
Duties/Taxes:	None

404 GOODS FOR INVESTMENT APPROVED BY THE ZAMBIA DEVELOPMENT AGENCY

Legislation:	Regulation 98A – 98D of SI 54 of 2000; ZDA Act No. 11 of 2006 and Investment, Trade and Business Development Act No. 18 of 2022.
Requirements:	<p>(a) Investment License issued by ZDA on or after 1st January 2007 under the ZDA Act</p> <p>(b) ZDA Approved Investment schedule</p> <p>(c) ZRA confirmation of rebate from Customs Credibility & Controls</p>
Duties/Taxes Payable:	VAT and any other charges applicable

405 GOODS FOR THE GOVERNMENT OF THE REPUBLIC OF ZAMBIA

Legislation:	Section 32, 34, 72, 76 and 77 of the Customs & Excise Act – Cap 322.
Requirements:	(a) Attach all supporting import documents applicable (b) The entity must be a GRZ Ministry or Department.
Duties/Taxes Payable:	Duties, VAT and other taxes by GRZ voucher

406 GOODS FOR SCIENTIFIC, RELIEF, AGRICULTURAL, TECHNICAL ASSISTANCE OR DEVELOPMENT PROGRAMMES

Legislation:	Regulation 88 of SI 54 of 2000.
Requirements:	(a) Organizations must produce Agreement between the organization and the Zambian Government and must be listed in the third schedule to the Regulations (b) Contracted companies should produce contractual documents and approval from Ministry of Finance (c) Written confirmation of the rebate from Customs Credibility & Controls
Duties/Taxes Payable:	None

407 GOODS FOR TAZARA, ZAMBEZI RIVER AUTHORITY AND CONSTRUCTION OR OPERATION OF A PIPELINE

Legislation:	Regulation 91, 91A and 92 of SI 54 of 2000
Requirements:	(a) Official declaration in Form CE 25 from the respective organizations. (b) Such goods must be solely for use by the named organization as stipulated by the regulation
Duties/Taxes Payable:	VAT and any other charges

408 CONSUMABLE TECHNICAL SUPPLIES FOR PUBLIC TRANSPORT AIRCRAFT

- Legislation: Regulation 93 of SI 54 of 2000
- Requirements: (a) The supplies should be for a public transport aircraft licensed by the Zambia Civil Aviation Authority (b) The claims should be in respect of fuel, lubricants and other consumable technical supplies that are consumed during the business operation of any public transport aircraft
(c) TPIN must be configured for exemption
- Note: Aircraft owned or operated by a private club for the purpose of training or pleasure, are not included in this provision.
- Duties/Taxes Payable: None

409 AIRCRAFT STORES, EQUIPMENT AND AIRLINE OPERATORS' DOCUMENTS

- Legislation: Regulations 94 and 95 of SI 54 of 2000
- Requirements: (a) Supporting relevant documentation to show aircraft is -
(i) engaged in international air navigation; or
(ii) used in the search, rescue, investigation, repair or salvage of lost or damaged aircraft
(b) Documents are relevant to airline operations
- Duties/Taxes Payable: None

410 GOODS FOR LICENCE HOLDERS OF MINING RIGHTS, PETROLEUM EXPLORATION AND RENEWABLE ENERGY (GEOTHERMAL ACTIVITIES)

- Legislation: Regulation 96 of SI 54 of 2000
- Requirements: (a) Mining, Petroleum Exploration and Renewable Energy (Geothermal activities) licence
(b) Company should be listed in the fifth schedule to the Regulations.
(c) ZRA confirmation of rebate
- Duties/Taxes Payable: VAT and other charges applicable

411 GOODS FOR THE PRESIDENT OF THE REPUBLIC OF ZAMBIA

Legislation:	Section 91 of the Customs & Excise Act - Cap 322
Requirements:	Protocol confirmation
Duties/Taxes Payable:	None

412 GOODS UNDER DUTY RELIEF ON SPECIFIC SI APPROVED BY THE MINISTER

Legislation:	Section 89 of the Customs and Excise Act - Cap 322, SI 110 of 2020
Requirement:	Specific SI granting the duty relief being claimed Letter of approval from Ministry of Finance and National Planning
Duties/Taxes payable:	Taxes as may be specified in the approval letter and other charges

413 INSPECTOR'S ADJUSTMENT ENTRY – TAXES APPLICABLE

This APC is to be used after carrying out an inspection or any process leading to adjustments and may be used only by an officer of Customs & excise.

Legislation:	Sections 32 to 42, 86 and 171 of the Customs and Excise Act - Cap 322, Regulation 14 and 134 of SI 54 of 2000
Requirement:	Applicable preceding documents. Authorisation from Customs Management.
Duties/Taxes Payable:	All duties, taxes and other charges applicable

414 GOODS UNDER FULL RELIEF APPROVED BY THE MINISTER OF FINANCE

Administrative APC to handle remissions and rebates covered under two or more APCs.

415 INSPECTOR'S ADJUSTMENT ENTRY – NO TAXES APPLICABLE

This APC is to be used after carrying out an inspection or any process leading to adjustments where no payment of Duties and taxes is required.

Legislation:	Sections 32 to 42, 86 and 171 of the Customs and Excise Act - Cap 322, Regulation 14 and 134 of SI 54 of 2000
Requirement:	Applicable preceding documents. Authorisation from Station Management.
Duties/Taxes Payable:	None

418 CLEARANCES BY RECALLED ZAMBIAN DIPLOMATS UNDER THE RELEVANT FOREIGN SERVICE CONDITIONS AND PRIVILEGES

Legislation:	Section 32, 34, 77 and 79 of the Customs & Excise Act – Cap 322; Regulation 77 of the Foreign Service Regulations and Conditions of Service 2022
Requirements:	(a) Letter of recall by the Ministry responsible for Foreign Affairs (b) The importer must be a re-called diplomat in line with Zambian Foreign Service Regulations and Conditions of Service (c) The item being imported must be personal effects or a motor vehicle
Duties/Taxes Payable:	Duties, VAT and other taxes by GRZ voucher

419 TIME TO PAY AGREEMENTS -RESERVED FOR OFFICIAL USE ONLY

Legislation:	Section 33 of the Customs & Excise Act – Cap 322.
Requirement:	Authorisation from relevant ZRA offices.
Duties/taxes payable:	All applicable taxes deferred except APF.

420 GOODS FOR GOVERNMENT AGENCIES

Legislation:	Section 32, 34, 77 and 79 of the Customs & Excise Act – Cap 322.
Requirements:	(a) Attach all supporting import documents applicable (b) The entity or organisation should be a public body recognized by the Minister responsible for Finance. (c) The goods must be approved by the Ministry responsible for finance
Duties/Taxes Payable:	Duties, VAT and other taxes by GRZ voucher

422 GOODS FOR THE NATIONAL ASSEMBLY

Legislation:	Regulation 98 of SI 54 of 2000.
Requirements:	Goods must be imported by the National Assembly for use by Members of the National Assembly.
Duties/Taxes Payable:	Duties, VAT and other taxes by GRZ voucher

423 GOODS SOLD ON OPEN MARKET BEFORE EXPIRY OF THE REBATE PERIOD

Legislation:	Part X (Refunds, Rebates & Remissions) of SI 54 of 2000.
Requirements:	(a) Preceding document on which the goods were originally cleared (b) For vehicles, RED registration books should be attached.
Duties/Taxes Payable:	All Duties and Taxes on depreciated value

424 VAT EXEMPTION ORDER

Legislation:	SI 69 of 2014 and SI 68 of 2014
Requirements:	(a) Goods must be specified as such in the SIs (b) Other requirements as specified in the SIs
Duties/Taxes Payable:	All import taxes except VAT

426 RE- IMPORTATION OF GOODS WHERE NO TAXES ARE PAYABLE

Legislation:	Section 89 of the Customs & Excise Act - Cap 322, Regulation 79 of SI 54 of 2000
Requirements:	(a) Preceding Export document on EPC 1000 and 1040. (b) Must be the same goods initially exported from Zambia. (c) Authorization from station management
Duties/Taxes Payable:	None

427 SUSPENSION OF DUTY ON INSECTICIDES FOR TREATMENT OF MOSQUITO NETS

Legislation:	Section 89 of the Customs & Excise Act - Cap 322, SI No.13 of 2003 (Principle regulation) and SI No. 15 of 2004. SI 86 of 2022.
Requirement:	Supporting documents and fulfilment of conditions set out in the SI
Duties/Taxes Payable:	None

428 GOODS DESTROYED OR LOST BY ACCIDENT WHILE UNDER CUSTOMS

CONTROL

Legislation:	Section 89 of Customs & Excise Act - Cap 322, Regulation 74 of SI 54 of 2000.
Requirement:	(a) Claimant of a refund/remission to make a written application to Customs. (b) Written approval/authorisation from Customs
Duties / Taxes Payable:	None

430 GOODS DISPOSED OF, BEFORE EXPIRY OF REBATE – VAT PAID AT

IMPORTATION

Legislation:	Part X (Refunds, Rebates & Remissions) of SI 54 of 2000.
Requirement:	(a) Preceding document on which the goods were originally cleared (b) For vehicles, RED registration books should be attached.
Duty / Taxes Payable:	Import duty on Depreciated Value

431 NEW RESIDENT'S EFFECTS (NON-ZAMBIANS ON WORK PERMITS)

Legislation:	Regulation 85 of SI 54 of 2000
Requirements:	(a) The new resident has been resident outside Zambia for a period of not less than four years before the date of arrival in, or return to, Zambia; (b) A certificate of employment or residence in Zambia (c) Such effects must - be for personal use; not be multiple goods; including one motor vehicle per household; and have been his/her property before departure for Zambia. (d) Any delay in importation shall not exceed six months from the date of arrival of the new resident
Duties/Taxes:	None

433 GOODS FOR PUBLIC BENEFIT ORGANISATIONS (PBOs)

Legislation:	The Customs and Excise (Public Benefit Organisation) (Rebate, Refund or Remission) Regulations, 2009 (SI 7 of 2009 as amended by SI 103 of 2013, SI 24 of 2016, SI 95 of 2021), SI 68 of 2014.
Requirements:	(a) Attach all supporting import documents applicable (b) Approval of rebate, refund or remission by Ministry responsible for Finance. (c) The goods must not be those set out in the second schedule to the SI
Duties/Taxes Payable:	None

434 GOODS DONATED BY THE COMMISSIONER GENERAL OF ZRA

Legislation:	Section 204 of the Customs & Excise Act - Cap 322.
Requirement:	(a) Goods to be donated must have been forfeited to the state in accordance with laid down legal procedure. (b) Approval from the Minister where the goods are to be donated to a public institution.
Duty / Taxes Payable:	None

435 GOODS FOR USE AS INPUTS IN THE MANUFACTURE OF ROOFING SHEETS AND ROOFING TILES

Legislation:	Regulation 98C (1) (b) of SI 54 of 2000
Requirements:	(a) Letter of approval from Ministry responsible for Finance (b) Company must be listed in part II of the fourth schedule to the Regulations
Duties/Taxes Payable:	VAT and any other charges applicable

436 SUSPENSION OF EXCISE DUTY ON ALE, LAGER AND STOUT MADE FROM SORGHUM EX- HS 2203.00.90

Legislation:	SI No. 2 of 2014
Requirement:	The lager and stout should be made Sorghum
Duty / Taxes Payable:	Excise at 20%.

NOTE:

Revoked SIs include SI 93 of 2005; SI 46 of 2009 (revoked by SI 23 of 2010); SI No. 23 of 2010 revoked by SI No. 2 of 2014. The principal regulation (SI 2 of 2014) amended by SI 81 of 2015.

437 GOODS FOR USE IN ASSEMBLY OF MOTOR VEHICLES AND TRAILERS.

Legislation:	Section 89 of the Customs & Excise Act Cap 322; and Regulation 98C (1) (a) of SI 54 of 2000.
Requirement:	(a) The Company must be listed in part II of the fourth schedule to the Regulations (b) Letter of approval from the Ministry responsible for Finance. (c) Investment License and approved schedule of goods to be imported
Duties / Taxes Payable:	VAT and other charges

443 MULTI FACILITY ECONOMIC ZONES REGULATIONS

Legislation:	Regulation 98D of SI 54 of 2000
Requirements:	(a) Letter of approval from Minister of Finance and National Planning (b) Company must be listed in part III of the fourth schedule to the Regulations (c) ZDA Approved Investment schedule (d) ZRA confirmation of rebate from Customs
Duties /Taxes Payable:	VAT and (or) other charges

445 ENERGY SAVING APPLIANCES, MACHINERY AND EQUIPMENT

Legislation:	Section 89 of the Customs & Excise Act Cap 322; SI 102 of 2021 as amended by SI 17 of 2022. SI 104 of 2021.
Requirements:	The goods must be energy saving and should be those provided for on the SIs.
Duties /Taxes Payable:	None

Note: Revoked SIs; SI No. 32 (amended by SI 1 of 2019), 33 of 2008 and SI 3 of 2019.

448 GOODS FOR TECHNICAL STAFF INVOLVED IN SCIENTIFIC, RELIEF, AGRICULTURAL, TECHNICAL ASSISTANCE OR DEVELOPMENT PROGRAMMES

Legislation:	Regulation 90 of SI 54 of 2000.
Requirements:	(a) Technical staff must produce work Permit (b) Applicant must be recruited by an approved organization listed in the third schedule to the regulations. (c) Submit a completed declaration in Form CE 25 set out in the Eighth Schedule of the Customs Regulations 2000.
Duties/Taxes Payable:	None

449 DUTY SUSPENSION ON MAIZE (1005.90.90) IMPORTED BY THE FOOD RESERVE AGENCY (RESERVED FOR ADMINISTRATIVE PURPOSES).

Legislation:	Section 89 of the Customs and Excise Act Cap 322
Requirements:	Specific SI granting the duty relief Relevant permits must be attached
Duties /Taxes Payable:	VAT and other Charges

452 INSECTICIDE TREATED CURTAINS AND RAW MATERIALS FOR MOSQUITO NETS

Legislation:	SI 77 of 2009, SI 69 of 2014 as amended by SI 86 of 2022
Requirement:	(a) Environmental Council of Zambia Authorisation (SI 77 of 2009) (b) Member of the Zambia Association of Manufacturers (SI 86 of 2022)
Duties/ Taxes Payable:	As per applicable SIs

453 DUTY SUSPENSION ON GARBAGE DUMPERS

Legislation:	SI No. 13 of 2003 as amended by SI No. 77 of 2009
Requirement:	(a) Must be a motor vehicle specifically designed for the transportation of garbage.
Duties/ Taxes Payable:	All Applicable Taxes except Customs Duty

456 ELECTRONIC COMMUNICATIONS REGULATIONS, 2011

Legislation:	SI No. 23 of 2011 as amended by SI 100 of 2021
Requirement:	(a) The goods must be those listed on the schedule to the SI (b) The importer must be persons engaged in the construction of electronic communication transmission towers in unserved and underserved areas as per SI (c) Importer to furnish Commissioner General details of activities, location of towers, nature, quantity, tariff description and classification and the value of the items
Duties/ Taxes Payable:	VAT and other charges

457 FIRE FIGHTING EQUIPMENT REGULATIONS, 2011

Legislation:	SI No. 45 of 2011
Requirement:	The goods must be as per the SI
Duties/ Taxes Payable:	VAT and other charges

458 CHANGE OF REDBOOK OWNERSHIP BETWEEN QUALIFYING PARTIES WHERE NO TAXES ARE APPLICABLE, BEFORE EXPIRY

Legislation:	SI No. 54 of 2000
Requirement:	(a) Current red book and entry (b) Proof of exemption from paying taxes (c) Any other relevant documents such as letter of sale or transfer of ownership
Duties/ Taxes Payable:	None

462 REMISSION OF DUTY ON MODIFIED MOTOR VEHICLE WHERE IMPORTED BY PERSON WITH DISABILITY

- Legislation: SI 97 of 2021
- Requirements:
- (a) Approval of Remission of Duty by the Ministry responsible for finance
 - (b) Certificate of registration as a disabled person
 - (c) Provide the motor vehicle has been modified to suit applicant's disability
 - (d) Must not have imported a motor vehicle under this remission in the last 5 years.
- Duties/Taxes Payable: None
- Revoked: Regulation 87A of SI 54 of 2000, SI 97 of 2012 and SI 66 of 2018.

464 CUSTOMS AND EXCISE (REMISSIONS) (PDV METALS LIMITED) REGULATIONS, 2024

- Legislation: SI 14 of 2024
- Requirements:
- (a) The importer should be PDV Metals Limited
 - (b) The goods must be those set out in the schedule to the SI
 - (c) The value of the goods as set out in the schedule to the SI
 - (d) Applicable import documents
- Duties/Taxes Payable: Duty suspension as per SI, Taxes and other charges apply

470 CES WAIVER FOR VEHICLES ON TEMPORARY IMPORT

472 REDUCTION OF EXCISE DUTY ON ALE, LAGER AND STOUT MADE FROM CASSAVA EX- HS 2203.00.90

- Legislation: SI No. 2 of 2014 as amended by SI 81 of 2015
- Requirement: The ale, lager and stout should be made from cassava
- Duty / Taxes Payable: Excise at 10 percent.

Note: SI No. 51 of 2013 lapsed.

475 GOODS FOR DEV. PROGRAMMES (FUNDED BY THIRD SCHEDULE

ORGANISATIONS) – CONTRACTED COMPANIES

Legislation:	Regulation 88B of SI 54 of 2000.
Requirements:	(a) Written contract between the Third party and the Implementing Agency whose been funded by an organization listed in the third schedule (b) ZRA confirmation of rebate from Customs
Duties/Taxes Payable:	None

478 EXCISE DUTY SUSPENSION ON CUT RAG

Legislation:	SI 36 of 2018.
Requirements:	(a) Cut rag must be imported directly by the licensed manufacturer (b) Cut rag must be taken out of a bonded warehouse by the licensed manufacturer in accordance with regulation 56 of the Customs and Excise (General) Regulations.
Duties/Taxes Payable:	All other applicable taxes except Excise

480 DEFERMENT OF TAXES ON KCM IMPORTS

Administrative letter from Ministry of Finance with reference: MFB/101/11/18 of 2021

482 SUSPENSION OF EXCISE DUTY ON CIDERS

Legislation:	SI 2 of 2019
Requirements:	(a) The cider should be made from apples
Duties/Taxes Payable:	Excise at 40%

484 DUTY SUSPENSION ON CAPITAL EQUIPMENT FOR LARGE SCALE MINING

LICENCE HOLDERS

Legislation:	Regulation 96 of SI 54 of 2000 as amended by SI 86 of 2019, SI 88 of 2019, SI 46 of 2022
Requirements:	(a) The goods should be listed in the schedule to the SI (b) Holder of a Large-Scale Mining Licence (c) Applicable import documents
Duties/Taxes Payable:	Suspension of duties and taxes as per SI

486 SUSPENSION OF CUSTOMS DUTY ON CAPITAL EQUIPMENT

Legislation:	SI 86 of 2019, SI 46 of 2022
Requirements:	(a) The goods should be listed in the schedule to the SI (b) Applicable import documents
Duties/Taxes Payable:	Customs Duty suspension as per SI, Duties, Taxes and other charges apply

488 SUSPENSION OF DUTY ON ETHANOL

Legislation:	SI 41 of 2020, EDI Suspension on Ethanol ZRA/CG/222/2020
Requirements:	(a) The goods should be listed in the schedule to the SI (b) Applicable import documents (C) Licensed by ZRA Excise Unit (d) Ethanol must be for the manufacture of sanitizers
Duties/Taxes Payable:	Excise Duty suspension as per SI, Duties, Taxes and other charges apply

Note: SIs that lapsed - SI 88 of 2020 and SI 79 of 2021

495 CUSTOMS DUTY SUSPENSION ON TOURISM

Legislation:	SI 101 of 2021, SI 102 of 2022
Requirements:	(a) Must have a license under the Tourism and Hospitality Act of 2015 (b) Applicable import documents (C) The goods must be those set out in the first and second schedules to the SI (d) The vehicles must be designed for safari and game viewing purposes only prior to importation
Duties/Taxes Payable:	Customs Duty suspension as per SI, Duties, Taxes and other charges apply

500 VAT ZERO RATING ORDER

Legislation:	SI 69 of 2014 as amended by SI 104 of 2021
Requirements:	(a) Applicable import documents (b) The goods must be those set out in the VAT zero rating order
Duties/Taxes Payable:	VAT zero rated as per SI, Duties and other charges apply

502 SUSPENSION OF DUTY ON WHEAT

Legislation:	SI 24 of 2022, SI 24 of 2024
Requirements:	(a) The importer should be a holder of a permit issued by the Ministry responsible for agriculture (b) The product must be wheat of heading HS 1001.19.00 (c) The importer and quantity imported must be as per the schedule to the SI (d) Applicable import documents
Duties/Taxes Payable:	Duty suspension as per SI, other charges apply

504 SUSPENSION OF CUSTOMS DUTY FOR DEVELOPMENT AID FROM PEOPLE TO PEOPLE (DAPP)

Legislation:	SI 48 of 2009
Requirements:	(a) The goods must be consigned to Development Aid from People to People (b) The goods must be those set out in the regulation (c) The suspension shall be applied to programs specified in the memorandum of understanding
Duties/Taxes Payable:	Customs Duty suspension as per SI, Duties, Taxes and other charges apply

506 SUSPENSION OF CUSTOMS DUTY ON TREECROP SEEDLINGS

Legislation:	SI 101 of 2022
Requirements:	(a) The importer should be a holder of a permit issued by the ministry responsible for agriculture (b) The goods must be those set out in the regulation
Duties/Taxes Payable:	Customs Duty suspension as per SI, Taxes and other charges apply

507 SUSPENSION OF CUSTOMS DUTY ON GREENHOUSE PLASTICS

Legislation:	SI 94 of 2022
Requirements:	(a) The importer should be a holder of a letter issued by the ministry responsible for agriculture (b) The goods must be those set out in the schedule
Duties/Taxes Payable:	Customs Duty suspension as per SI, Taxes and other charges apply

508 SUSPENSION OF DUTY ON PREFABRICATED HOUSING UNITS

Legislation:	SI 96 of 2022
Requirements:	(a) Applicable import documents (b) The goods must be those set out in the schedule
Duties/Taxes Payable:	Customs Duty suspension as per SI, Taxes and other charges apply

509 SUSPENSION OF CUSTOMS DUTY ON MEDIA, MUSIC AND FILM EQUIPMENT

Legislation:	SI 67 of 2023
Requirements:	(a) The importer should be a body registered under the National Arts Council of Zambia Act or a person licensed under the Independent Broadcasting Authority Act of 2002 (b) The goods must be those set out in the schedule (c) Applicable import documents
Duties/Taxes Payable:	Customs Duty suspension as per SI, Duties, Taxes and other charges apply

Note: SI 95 of 2022 (Revoked)

510 SUSPENSION OF CUSTOMS DUTY ON ELECTRONIC FIBRE AND DEVICE

Legislation:	SI 99 of 2022
Requirements:	(a) The importer should be a holder of a network licence issued under the Information, Communications and Technologies Act of 2009 (b) The goods must be those set out in the schedule (c) Applicable import documents
Duties/Taxes Payable:	Customs Duty suspension as per SI, Duties, Taxes and other charges apply

511 SUSPENSION OF CUSTOMS DUTY ON WASTE MANAGEMENT AND RECYCLING EQUIPMENT

Legislation:	SI 103 of 2022
Requirements:	(a) The importer should be a licensed solid waste service provider (b) The goods must be those set out in the schedule (c) Applicable import documents
Duties/Taxes Payable:	Customs Duty suspension as per SI, Duties, Taxes and other charges apply

514 SUSPENSION OF DUTY ON NKANA MINING AND MINERAL PROCESSING LIMITED

Legislation:	SI 84 of 2022
Requirements:	(a) The importer should be Nkana Mining and Mineral Processing Limited (b) The goods must be those set out in the schedule (c) The value of the goods as set out in the schedule (d) Applicable import documents
Duties/Taxes Payable:	Duty suspension as per SI, Taxes and other charges apply

515 REMISSION OF CUSTOMS DUTY AND VAT ON PUBLIC PRIVATE PARTNERSHIP AGREEMENTS (PPPA)

Legislation:	SI 104 of 2022 and SI 15 of 2023, SI 68 of 2014 as amended by SI 87 of 2022
Requirements:	(a) The incentive shall be valued for the duration of the project or for such a period as the Minister responsible shall determine (b) The goods must be those set out in the schedule to the SI which are specified in the Bill of Quantities (c) Applicable import documents
Duties/Taxes Payable:	Duty suspension as per SI, Taxes and other charges apply

516 SUSPENSION OF DUTY ON MEALIE MEAL

Legislation:	SI 10 of 2023
Requirements:	(a) The importer should be a holder of a permit issued by the ministry responsible for agriculture (b) Applicable import documents
Duties/Taxes Payable:	Duty suspension as per SI, Taxes and other charges apply

APC 520 – SUSPENSION OF CUSTOMS DUTY ON MOTORCYCLES

Legislation:	SI 70 of 2023
Requirements:	(a) The importation must be made by a company authorized by the Commissioner General of ZRA (b) Applicable import documents
Duties/Taxes Payable:	Customs Duty suspension as per SI, Duties, Taxes and other charges apply

521 SUSPENSION OF CUSTOMS DUTY ON ELECTRIC MOTOR VEHICLE CHARGING

INFRASTRUCTURE

Legislation:	SI 65 of 2023
Requirements:	(a) The importer must be authorized by the Ministry responsible for energy (b) The goods must be those set out in the schedule to the SI (C) Applicable import documents
Duties/Taxes Payable:	Customs Duty suspension as per SI, Duties, Taxes and other charges apply

523 SUSPENSION OF DUTY ON MAIZE IMPORTS

Legislation:	SI 30 of 2024
Requirements:	(a) The importer should be a holder of a permit issued by the Ministry responsible for agriculture under the Control of Goods Act (b) The product must be maize corn of heading HS 1005.90.90 (c) Applicable import documents
Duties/Taxes Payable:	Duty suspension as per SI, other charges apply

524 DEFERMENT OF TAXES ON MOTOR VEHICLES IMPORTED THROUGH A CAR LOAN SCHEME ADMINISTERED BY THE PUBLIC SERVICE MICRO FINANCE COMPANY (PSMFC)

Legislation:	Section 32, 34, 77 and 79 of the Customs & Excise Act – Cap 322.
Requirements:	(a) Approval – Purchase orders confirming the transaction. (b) The product must be a motor vehicle and should be on the schedule from the Ministry responsible (c) Schedules of individuals that are recipients of funds under the loan scheme, where applicable (d) Applicable import documents
Duties/Taxes Payable:	Duty deferred, other charges apply

ATR - ADVANCE TARIFF RULING

Legislation:	Section 84C of the Customs and Excise Act Cap 322; Regulation 65 of SI 54 of 2000
Requirement:	(a) Written authorization from Customs
Duties/Taxes Payable:	All applicable Duties/Taxes

OFF: OFFSETS AGAINST REFUNDS

Legislation:	Administrative
Requirements:	Authorization by the office responsible
Duties/Taxes Payable:	All taxes are applicable

11.0 ADDITIONAL PROCEDURE CODES TO BE USED FOR EXPORTS

102 EXPORTATION OF GOODS ON WHICH A DRAWBACK OF DUTY IS REQUIRED

Legislation:	Section 89 of the Customs & Excise Act - Cap 322, Regulation 104 of SI 54 of 2000
Requirements:	(a) The Company must be approved by Customs (b) Any relevant Export permits or Certificate (c) Preceding documents.
Duties/Taxes:	Refundable according to quantity exported.

Note: This APC is to be used with EPC 1000

103 EXPORT IN TRANSIT AFTER WAREHOUSING/ EXPORTS UNDER SI 69 OF 2008

Legislation:	Section 89 of the Customs & Excise Act - Cap 322, Regulation 78 of SI 54 of 2000; SI 69 of 2008
Requirements:	The goods being exported must be in transit and not originally from Zambia; (b) Goods must be exported in accordance with SI 69 of 2008 (c) Letter of authority from the Ministry responsible for Finance (d) Applicable preceding documents.
Duties/Taxes:	None.

104 EXPORT DUTY SUSPENSION ON NICKEL ORES AND CONCENTRATES AND PARTICLE BOARDS

Legislation:	SI 5 of 2019
Requirements:	(a) The ores or concentrates should be those classified under heading 2604.00.00 and Particle Boards of 4410.11.00 (d) Any other documents relevant to the export of mineral ores and concentrates
Duties/Taxes:	None
Note:	SI 53 of 2016 revoked by SI 5 of 2019

106 EXPORT DUTY SUSPENSION ON PRECIOUS STONES

Legislation:	SI 82 of 2019
Requirements:	(a) The goods must be those set out in the schedule to the SI (b) Applicable export documents
Duties/Taxes Payable:	Export Duty suspension as per SI, Taxes and other charges apply

110 EXPORT DUTY SUSPENSION ON PRECIOUS METALS

Legislation:	SI 40 of 2020
Requirements:	(a) The goods must be those set out in the schedule to the SI (b) Applicable export documents
Duties/Taxes Payable:	Export Duty suspension as per SI, Taxes and other charges apply

End. /