

CUSTOMS AND EXCISE DUTY ACT  
(Cap. 50:01)

**CUSTOMS AND EXCISE REGULATIONS (AMENDMENT)**  
**(NO. 13) NOTICE, 2013**  
(Published on 6th September, 2013)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 130 of the Customs and Excise Duty Act, the regulations to the Act are proposed to be amended to the extent set out below.

Type of Charge	Description	Present Charge	Proposed Charge
1. State Warehouse Rent in terms of Customs & Excise Regulation 16	a. Goods landed at a place to which they were not consigned.	50 thebe per 100kg or portion thereof for every week or portion of a week.	P1.00 per 100kg or portion thereof per day or portion thereof
	b. Goods seized in terms of section 99 and delivered to an importer in terms of section 104 of the Act.	20 thebe per every 10kg or portion thereof for every week or portion of a week.	P1.00 per kg or part thereof per day or part thereof
	c. Goods imported by an individual and seized in terms of section 124 of the act and returned in terms of section 118.	20 thebe per every 10kg or portion thereof for every week or portion of a week.	P1.00 per kg or part thereof per day or part thereof
	d. Goods which are removed within 14 days from the date of receipt.	P1.00 per 100kg or portion of 100 kg/week or portion of a week	P1.00 per 100kg or part thereof per day or part thereof
	e. Goods removed after 14 days but before 28 days from receipt.	P2.00 per 100kg or portion of 100kg/week or portion of a week.	P3.00 per 100kg or part thereof per day or part thereof
	f. Goods which are removed after 28 days from the date of receipt.	P4.00 per 100kg or portion of 100kg /week or a portion of a week	P3.00 per 100kg or part thereof per day or part thereof
	g. Unentered goods which are sold in terms of the provisions of section 45 (4) of the Act.	P2.00 per 100kg or portion of 100kg/week or a portion of a week.	P10 per 100kg or part thereof per day or part thereof

2. Charges for extra or special attendance in terms of Customs and Excise Regulation 76	a. Making or certifying a copy of an official document. e.g. Invoice or SAD	P1.00 per copy	P10 per document for certification and P1 per photocopy
	b. Extra attendance, except for copying of official documents. E.g. for working at trader's premises at weekends or outside normal hours.	<p>a. P10.00 per officer per hour or part thereof.</p> <p>b. An additional charge of P20.00, if attendance is at an airport at which there is no resident customs officer or where prior 12 hour notice is not given for the attendance.</p>	<p>P150.00 per officer/hour on any day except Sunday or public holiday.</p> <p>On Sunday or public holiday, P200.00 per hour or part thereof per officer. Special attendance: P200 for the first hour if the Commissioner is not notified. P200 per hour per officer if notification given.</p>
3. Sale of Publications	a. Sale of Customs Tariff Book	P1000.00 per set	P1000.00
	b. Annual subscriptions to tariff amendments	P300.00 per annum	P300.00

MADE this 19th day of August, 2013.

O.K. MATAMBO,  
*Minister of Finance and  
Development Planning.*