

# THE CUSTOMS AND EXCISE (AMENDMENT) BILL, 2025

---

## MEMORANDUM

The object of this bill is to amend the Customs and Excise Act so as to—

- (a) revise the rates of customs and excise duty payable on certain goods;
- (b) introduce ten percent excise duty on betting services; and
- (c) provide for matters connected with, or incidental to, the foregoing.

M. D. KABESHA,  
*Attorney-General*

# A BILL

ENTITLED

An Act to amend the Customs and Excise Act.

ENACTED by the Parliament of Zambia

Enactment

1. This Act may be cited as the Customs and Excise (Amendment) Act, 2025, and shall be read as one with the Customs and Excise Act, in this Act referred to as the principal Act.

Short title

Cap. 322

5 2. Section 139A of the principal Act is amended by the—

Amendment  
of section  
139A

(a) deletion of the definitions of “rendering a service” and “service provider” and the substitution therefor of the following:

10 “rendering a service” means providing an electronic communications service or betting service;

“service provider” means an electronic communications service provider licensed in accordance with the Information and Communication Technologies Act, 2009, or a provider of betting services; and

Act No. 15 of  
2009

15 (b) insertion of the following new definition in the appropriate place in alphabetical order:

“betting” means wagering or staking any money or valuable thing by, or on behalf of, a person, or expressly promising or agreeing to wager or stake by or on behalf of a person,

any money or valuable thing on a game, sport, lottery exercise or other event or contingency and includes online casino live games, online casino machine games, casino games brick and mortar, online lottery, lottery brick and mortar, online betting, betting brick and mortar and gaming machines and “bet” and “to bet” shall be construed accordingly; 5

Amendment  
of section  
139D

3. Section 139D of the principal Act is amended—

(a) by the deletion of subsection (1) and the substitution therefor of the following: 10

(1) A service provider shall—

(a) maintain in a manner and form as may be required by, or under, this Act, a record of, where applicable

(i) airtime sold; 15

(ii) air time consumed, lost or otherwise disposed of, during any process of rendering the service;

(iii) bets or free bets received and payouts made; and 20

(iv) excise duty paid or payable; and

(b) submit in a manner and form that the Commissioner General may determine, where applicable, a return of airtime consumed, lost or otherwise disposed of or of bets, or free bets, made in the preceding month and duly completed entry in the prescribed form accounting for airtime disposed of or bets, or free bets, received and payouts made during that month.; 25

(c) in subsection (3), by the deletion of the words “service provider” and the substitution therefor of the words “electronic communication service provider”; and 30

(d) in subsection (6), by the deletion of the word “five” and the substitution therefor of the word “three”.

Amendment  
of section  
139I

4. Section 139I(1) of the principal Act is amended in—

(a) paragraph (a), by the insertion of the words “or bets or free bets received” immediately after the words “disposed of”; and 35

(b) paragraph (b), by the insertion of the words “or bets or free bets received” immediately after the words “disposed of”.

- 5 5. The Second Schedule to the principal Act is amended as set out in Appendix I. Amendment of Second Schedule
6. The Fourth Schedule to the principal Act is amended as set out in Appendix II. Amendment of Fourth Schedule
7. The Seventh Schedule to the principal Act is amended by the insertion of the following new paragraph immediately after paragraph 2: Amendment of Seventh Schedule
- 10 3. (1) The value of a bet for the purposes of section 76B shall be—
- (a) exclusive of excise duty; and
- (b) the amount wagered or staked.
- 15 (2) For the purposes of subparagraph (1), the amount wagered or staked shall be the amount of money, or value of a bet or free bet, or value of a thing placed by a person for an outcome in a betting transaction.
- 20 8. The Eighth Schedule to the principal Act is amended as set out in Appendix III. Amendment of Eighth Schedule

## APPENDIX I

*(Section 5)*

## SECOND SCHEDULE

*(Section 76)*

The Second Schedule to the principal Act is amended in—

- (a) heading 1, in the Duty Rate Column opposite subheadings 2009.11.00, 2009.12.00, 2009.19.00, 2009.21.00, 2009.29.00, 2009.31.00, 2009.39.00, 2009.41.00, 2009.49.00, 2009.50.00, 2009.61.00, 2009.69.00, 2009.71.00, 2009.79.00, 2009.81.00, 2009.89.00 and 2009.90.00, by the deletion of the figure “K1.00” and the substitution therefor of the figure “K2.00”;
- (b) heading 3, in the Duty Rate Column opposite subheadings 2202.10.20, 2202.91.00 and 2202.99.00, by the deletion of the figure “K1.00” and the substitution therefor of the figure “K2.00”;
- (c) heading 4, in the Duty Rate Column, opposite subheading 2203.00.90, by the deletion of the figure “60%” and the substitution therefor of the figure “50%”;
- (d) heading 5, in the Duty Rate Column opposite headings 22.04 and 22.05, by the deletion of the figure “60%” and the substitution therefor of the figure “80%”;
- (e) heading 6, in the Duty Rate Column opposite subheadings 2207.10.00, 2207.20.10, 2207.20.90 and Ex.22.08, by the deletion of the figure “60%” and the substitution therefor of the figure “80%”; and
- (f) heading 7, in the Duty Rate Column opposite
  - (i) headings 24.01 and 24.02, by the deletion of the figure “K452” and the substitution therefor of the figure “K750”; and
  - (ii) subheadings 2403.11.00, 2403.19.10, 2403.19.90 2403.91.00 and 2403.99.00, by the deletion of the figure “K452” and the substitution therefor of the figure “K750”.

APPENDIX II  
(Section 6)FOURTH SCHEDULE  
(Section 77)

The Fourth Schedule is amended in Part I, in the surtax rate column opposite subheadings 0207.12.00, 0207.13.00, 0207.14.00, 0207.27.00, 0302.71.00, 0303.23.00, 0402.10.90, 0403.90.00, 0405.10.00, 0406.10.00, 0406.30.00, 0406.90.00, 0504.00.10, 0803.90.10, 0805.10.10, 0805.90.10, 0808.10.00, 0810.90.00, 0902.30.00, 0902.40.90, 1001.19.00, 1003.90.00, 1005.10.90, 1005.90.90, 1006.30.00, 1006.40.00, 1102.90.00, 1103.13.00, 1104.12.00, 1107.20.10, 1107.20.90, 1502.10.00, 1507.90.00, 1511.90.90, 1516.20.00, 1517.10.00, 1517.90.90, 1704.90.00, 1904.10.00, 1904.20.00, 1904.90.00, 1905.31.00, 1905.90.00, 2004.10.00, 2005.20.00, 2009.49.00, 2009.89.00, 2009.90.00, 2102.10.00, 2102.30.00, 2103.20.00, 2103.90.00, 2105.00.00, 2202.10.20, 2202.99.00, 2203.00.10, 2203.00.90, 2208.30.00, 2208.50.00, 2208.70.00, 2301.10.90, 2301.20.90, 2303.10.00, 2304.00.10, 2304.00.20, 2304.00.90, 2306.90.00, 2309.10.00, 2309.90.90, 2402.20.00, 2501.00.10, 2501.00.90, 2701.12.00, 3208.20.90, 3208.90.90, 3209.10.90, 3209.90.90, 3304.99.10, 3305.90.00, 3306.10.00, 3306.90.00, 3307.20.00, 3307.49.00, 3401.11.20, 3401.11.90, 3401.20.10, 3401.30.00, 3402.50.00, 3402.90.00, 3405.10.00, 3405.20.00, 3405.90.00, 3602.00.10, 3602.00.90, 3603.10.10, 3603.20.10, 3603.40.10, 3603.40.90, 3603.50.10, 3603.60.10, 3603.60.90, 3605.00.00, 3923.10.10, 3923.10.90, 3923.29.10, 3923.30.10, 3923.30.90, 3923.50.90, 3923.90.90, 3924.10.10, 3924.10.90, 3924.90.00, 3925.10.00, 4403.11.00, 4410.11.00, 4411.14.00, 4411.92.00, 4412.99.00, 4415.20.00, 4803.00.00, 4818.10.00, 4818.20.00, 4819.10.00, 4819.40.00, 4820.10.00, 4820.20.00, 4911.10.00, 6309.00.00, 6401.10.00, 6402.20.00, 6402.91.00, 6402.99.00, 6403.40.00, 6403.99.00, 6404.19.00, 6405.20.00, 6405.90.00, 6704.19.00, 6804.22.00, 6810.99.00, 7005.10.00, 7005.29.00, 7206.90.00, 7210.30.00, 7210.49.00, 7210.70.00, 7210.90.00, 7211.23.00, 7213.91.00, 7215.90.00, 7228.10.00, 7228.30.00, 7228.60.00, 7228.80.00, 7304.19.00, 7304.23.00, 7304.39.00, 7304.49.00, 7304.59.00, 7304.90.00, 7305.31.00, 7306.30.00, 7307.11.00, 7307.19.00, 7307.29.00, 7307.91.00, 7307.92.00, 7307.99.00, 7308.30.00, 7308.40.00, 7308.90.10, 7308.90.20, 7312.10.00, 7312.90.00, 7318.24.00, 7318.29.00, 7325.91.00, 7326.11.00, 7326.90.91, 7326.90.99, 7403.11.10, 7405.00.00, 7408.11.00, 7413.00.00, 7610.10.00, 8504.21.00, 8504.22.00, 8504.23.00, 8504.31.00, 8504.33.00, 8504.34.00, 8544.49.00, 8544.60.00, 9401.61.00, 9401.71.00, 9401.79.00, 9401.80.00, 9403.30.00, 9403.50.00, 9403.60.00, 9403.89.00, 9404.10.00, 9404.29.00, 9619.00.91 and 9903.00.00, by the deletion of the figure “5%” and the substitution thereof of the figure “10%”.

APPENDIX III  
(Section 8)EIGHTH SCHEDULE  
(Section 76B)

1. The Eight Schedule to the principal Act is amended by the insertion of the following heading immediately after heading 1:

<i>Heading No.</i>	<i>Description of Goods</i>	<i>Harmonised Commodity Description and Coding System Heading No.</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>
2	Betting services	0000.20.00	Count	10%