

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 5 OF 2015

The Customs and Excise Act
(Laws, Volume 18, Cap. 322)**The Customs and Excise (Suspension) (Fuel)**
Regulations, 2015

IN EXERCISE of the powers contained in section *eighty-nine* of the Customs and Excise Act, the following Regulations are made:

- | | |
|--|---|
| 1. (1) These Regulations may be cited as the Customs and Excise (Suspension) (Fuel) Regulations, 2015. | Title |
| (2) These Regulations shall stand revoked on 31st December, 2015. | |
| 2. (1) The duty on petrol and diesel shall be suspended as specified in the Schedule where the Ministry responsible for energy imports the petrol or diesel. | Suspension of customs and excise duty |
| (2) The suspension of duty specified in the Schedule shall apply where the petrol and diesel imported by the Ministry responsible for energy is purchased from a bonded warehouse by an oil marketing company. | |
| 3. The duty on other fuel oils shall be suspended as specified in the Schedule. | Suspension of excise duty on other oils |

SCHEDULE
(Regulations 2 and 3)

SUSPENSION OF CUSTOMS AND EXCISE DUTY

1. CUSTOMS DUTY

<i>Heading</i>	<i>Type of Fuel</i>	<i>Customs Duty Rate</i>	<i>Effective Date</i>
2710.12.10	Petrol	K0.00/ltr	1st January, 2015

2. EXCISE DUTY

<i>Heading</i>	<i>Type of Fuel</i>	<i>Excise Duty Rate</i>	<i>Effective Date</i>
2710.12.10	Petrol	K0.58/ltr	1st January, 2015
2710.19.20	Diesel	K0.44/ltr	1st January, 2015

LUSAKA

28th January, 2015

[MFB.64/01]

A. B. CHIKWANDA,
Minister of Finance