

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 14 OF 2014

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

**The Customs and Excise (Suspension) (Fuel)
Regulations, 2014**

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

1. (1) These Regulations may be cited as the Customs and Excise (Suspension) (Fuel) Regulations, 2014. Title
- (2) These Regulations shall stand revoked on 31st December, 2014.
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
(Regulation 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, 2014
2710.19.10	Diesel	K0.00/ltr	1st January, 2014

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, 2014
2710.90.20	Other fuel oils	K0.44/ltr	1st January, 2014

LUSAKA

7th February, 2014

[MFB.103/13/70]

A. B. CHIKWANDA,
Minister of Finance