

GOVERNMENT OF ZAMBIA

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STATUTORY INSTRUMENT NO. 4 OF 2015

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

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**The Customs and Excise (Excise Duty) (Suspension)  
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 (Excise Duty) (Suspension) Regulations, 2015.

Title and  
commence-  
ment

(2) These Regulations shall be deemed to have come into operation on 1st January, 2015.

2. (1) The excise duty on the goods listed in the Schedule is suspended to the extent shown in the Schedule.

Suspension  
of excise  
duty

(2) A suspension of duty on the goods specified in the Schedule shall be granted to a licensed manufacturer of potable spirits where the goods are—

(a) imported directly by the licensed manufacturer in accordance with the provisions of the Act; and

(b) taken out of a bonded warehouse in accordance with regulation 53 of the Customs and Excise (General) Regulations, 2000.

S. I. No. 54  
of 2000

(3) A licensed manufacturer shall not use or dispose of the goods imported or taken out of bond pursuant to these Regulations without the consent of the Commissioner-General.

SCHEDULE  
(Regulation 2)

| <i>Heading No.</i> | <i>Description of Goods</i>                                                                                                                                                | <i>Effective Rate of Duty</i> |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| 2207.10.00         | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher, when imported by a manufacturer licensed under section <i>ninety-three</i> of the Act. | free                          |

LUSAKA  
28th January, 2015  
[MFB.64/9/4C]

A. B. CHIKWANDA,  
*Minister of Finance*