

GOVERNMENT OF ZAMBIA

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STATUTORY INSTRUMENT NO. 14 OF 2016

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

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**The Customs and Excise (Suspension) (Fuel)  
Regulations, 2016**

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

1. These Regulations may be cited as the Customs and Excise (Suspension) (Fuel) Regulations, 2016.

Title and  
commence-  
ment

(2) These Regulations are deemed to have come into effect on 1st January, 2016 and shall cease to have effect on 31st December, 2016.

2. (1) The duty on petrol and diesel is suspended as specified in the Schedule where the Ministry responsible for energy imports the petrol or diesel.

Suspension  
of Customs  
and Excise  
Duty on  
petrol and  
diesel

(2) The suspension of duty specified in the Schedule applies 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 is suspended as specified in the Schedule.

Suspension  
of Excise  
duty on  
other fuel  
oils

SCHEDULE  
*(Regulations 2 and 3)*

1. CUSTOMS DUTY

<i>Heading</i>	<i>Type of fuel</i>	<i>Customs Duty Rate</i>
2710.12.10	Petrol	K0.00/ltr
2710.19.10	Diesel	K0.00/ltr

2. EXCISE DUTY

<i>Heading</i>	<i>Type of fuel</i>	<i>Excise Duty Rate</i>
2710.12.10	Petrol	K0.58/ltr
2710.19.20	Other Fuel oils	K0.44/ltr

LUSAKA

16th February, 2016

[MFB.101/11/15]

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