

GOVERNMENT OF ZAMBIA

ACT

No. 42 of 1993

Date of Assent: 20th December, 1993

An Act to amend the Customs and Excise Act

[24th December, 1993]

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) (No. 2) Act, 1993, and shall be read as one with the Customs and Excise Act, in this Act referred to as the principal Act.

Short title and commencement Cap. 662

(2) This Act shall be deemed to have come into operation on the 1st December, 1993.

2. The principal Act is amended in the Second Schedule by—

Amendment of Second Schedule

(a) the deletion in the (4th) Column of 100 per cent wherever it appears and the substitution therefor of 12.5 per cent;

(b) by the deletion of Heading No. 7 and the substitution therefor of Heading No. 7 as set out in the Appendix hereto.

APPENDIX
(Section 2 (b))

Heading		Harmonised Commodity Description and Coding System	Rate of Duty	Statistical Unit of quantity
No. (1)	Description of Goods (2)	(3)	(4)	(5)
7. (1)	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:			
	(a) petroleum spirit (motor spirit)	2710.00.19	45%	dekalitre
	(b) White spirit	2710.00.30	15%	dekalitre
	(c) Other light oils	2710.00.39	15%	dekalitre
	(d) kerosene (paraffin):			
	(i) for domestic use	Ex.2710.00.40	15%	litre
	(ii) for industrial use	Ex.2710.00.40	45%	litre
	(e) low-sulphur gas-oils	Ex.2710.00.50	45%	dekalitre
	(f) automotive gas-oils (diesel)	2710.00.60	45%	dekalitre
	(g) other fuel oils	2710.00.70	45%	tonne
	(h) lubricating oils	2710.00.89	10%	tonne
(2)	Petroleum gasses and other gaseous hydro-carbons	Ex.27.11	45%	kg