

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 28 OF 1988

**The Customs and Excise Act
(Laws, Volume XII, Cap. 662)**

**The Customs and Excise (Spirit Rebate) (Amendment)
Regulations, 1988**

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

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| <p>1. These Regulations may be cited as the Customs and Excise (Spirit Rebate) (Amendment) Regulations, 1988, and shall be read as one with the Customs and Excise (Spirit Rebate) Regulations, in these Regulations referred to as the principal Regulations.</p> | <p>Title
Cap. 662,
p. 525</p> |
| <p>2. Regulation 5 of the principal Regulations is amended by the deletion of sub-regulations (3) and (4) and the substitution therefor of the following sub-regulations:</p> <p>(3) The only spirits to be used in methylation shall be unsweetened and unflavoured spirits of a strength of not less than ninety per cent of alcohol by volume determined by Gay Lussac's hydrometer.</p> <p>(4) No substance shall be added to or mixed with spirits in the course of methylation except—</p> <p style="margin-left: 20px;">(a) denaturants as provided for in these Regulations;</p> <p style="margin-left: 20px;">(b) water in such quantities as will not reduce the strength of methylated spirits below ninety per cent of alcohol by volume determined by Gay Lussac's hydrometer.</p> | <p>Amend-
ment of
regulation 5</p> |

LUSAKA
29th January, 1988
[MFB.103/13/65]

G. G. CHIGAGA,
Minister of Finance

