

## GOVERNMENT OF ZAMBIA

## STATUTORY INSTRUMENT NO. 20 OF 1991

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

**The Customs and Excise (Suspension) Regulations, 1991**

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 (Suspension) Regulations, 1991, and shall be deemed to have come into operation on 1st January, 1991.</p>   | <p>Title and commencement</p>                      |
| <p>2. The duties appearing in the customs tariff, in so far as they apply to the goods appearing in the Schedule thereto are suspended to an extent sufficient to reduce such duties to the effective rates shown in the Appendix to these Regulations.</p>  | <p>Suspension of duty</p>                          |
| <p>3. The duties appearing in Chapter 28 and 29 of the Customs tariff, in so far as they apply to raw materials in bulk for the manufacture of drugs or medicines, are wholly suspended when imported by persons approved by the Minister and under such conditions as the Minister may determine.</p> | <p>Suspension of duty on certain raw materials</p> |
| <p>4. The Customs and Excise (Suspension) Regulations, 1990, are hereby revoked.</p>   | <p>Revocation of S. I. No. 152 of 1990</p>         |

APPENDIX  
(Regulation 2)

Hoading No.	Description of Goods	Effective Rate of Duty
Ex.1206.00.00 Ex.2207.10.00	Sunflower seeds, for planting or sowing Ethyl alcohol used for the preparation of spirituous beverages, when imported by persons approved by the Minister and under such conditions as he may prescribe	15%
Ex.2208.10.00	Compound alcoholic preparations for the manufacture of beverages such as aperitives and liquors, when imported by persons approved by the Minister and under conditions as he may prescribe	Free
		Free

*Copies of this Statutory Instrument can be obtained from the Government Printer,  
P.O. Box 30136, 1-100, Lusaka. Price K1.00 each.*

Heading No	Description of Goods	Effective Rate of Duty
Ex.2606.00.00	Bauxite ore and concentrates	Free
Ex.2710.00.00	Partly refined petroleum, including topped crudes, when imported by persons approved by the Minister	Free
Ex.2814.10.10	Anhydrous ammonia, when imported for use in the manufacture of fertilizer	Free
Ex.2817.00.10	Zinc oxide catalysts, when imported for use in the manufacture of fertilizer	Free
Ex.2828.10.10	Calcium hypochlorite when imported for use as water purification chemical	Free
Ex.2832.10.10	Sodium sulphite, when imported for use in the manufacture of fertilizer	Free
Ex.2833.29.10	Ammonium sulphate, when imported for use in the manufacture of fertilizer	Free
Ex.2834.29.10	Ammonium nitrate, when imported for use in the manufacture of fertilizer	Free
Ex.2836.99.10	Sodium carbonate, when imported for use in the manufacture of fertilizer	Free
Ex.2836.99.10	Soda ash, when imported for use in the manufacture of fertilizer	Free
Ex.2839.90.10	Calcium silicate, when imported for use in the manufacture of fertilizer	Free
Ex.2842.90.10	Salts of inorganic acids (M.E.A.) and catalysts, when imported for use in the manufacture of fertilizer	Free
Ex.2847.00.00	Hydrogen peroxide, when imported for use in the manufacture of fertilizer	Free
Ex.3401	Soap chips and noodles, when imported for use in the manufacture of soap by a registered dealer	15%
Ex. Cap. 39	Formica, when imported by manufacturers approved by the Minister, for use in the manufacture of bus bodies under such conditions as the Controller may determine	Free
Ex.3901	Polyethylene	Free
Ex.3902	Polypropylene	Free
Ex. Cap. 39	Polyvinyl chloride sheeting for use in greenhouses, when imported by farmers or other agricultural enterprises	15%
Ex. Cap. 39	Plastic sheeting and sheets for use in greenhouses, when imported by farmers or other agricultural enterprises	15%
Ex.4701.00.00	Wood pulp	10%
Ex.4702.00.00	Wood pulp	10%
Ex.47.07	Secondary fibre	10%
Ex.5303.10.00	Jute fibre, when imported by persons approved by the Minister and under such conditions as he may prescribe	Free
Ex.59.03	Cotton cord fabric suitable only for the manufacture of tyres	30%
Ex. Cap. 72	Universal plates of iron or steel when imported by persons approved by the Minister, for use in the manufacture of hammer-mills	Free
Ex. Cap. 72	Other bars and rods of iron or steel, when imported by persons approved by the Minister, for use in the manufacture of hammer-mills	Free
Ex. Cap. 72	Angles, shapes and sections of iron or steel, when imported by persons approved by the Minister, for use in the manufacture of hammer-mills	Free

Heading No.	Description of Goods	Effective Rate of Duty
Ex. Cap. 72	Steel sections, when imported by manufacturers approved by the Minister, for use in the manufacture of bus bodies and under such conditions as the Controller may determine	Free
Ex. Cap. 72	Plates of iron or steel, when imported by persons approved by the Minister, for use in the manufacture of hammermills	Free
Ex. Cap. 72	Plates, when imported by manufacturers approved by the Minister, for use in the manufacture of bus bodies under such conditions as the Controller may determine	Free
Ex. Cap. 72	Plain sheets, when imported by manufacturers approved by the Minister, for use in the manufacture of bus bodies under such conditions as the Controller may determine	Free
Ex. Cap. 72	Other alloy steel and high carbon steel, when imported by persons approved by the Minister, for use in the manufacture of hammermills	Free
Ex. Cap. 73	Irrigation pipes, when imported by farmers or other agricultural enterprises	20%
Ex. Cap. 73	Flue pipes for use in tobacco barns, when imported by farmers or other agricultural enterprises	20%
Ex. Cap. 73	Tubular steel sections, for use in the manufacture of greenhouses, when imported by farmers or other agricultural enterprises	15%
Ex. Cap. 73	Tube and pipe fittings, for use in the irrigation, when imported by farmers or other agricultural enterprises	20%
Ex. Cap. 73	Steel framed greenhouses, and greenhouse frames, when imported for use by farmers or other agricultural enterprises	15%
Ex. Cap. 76	Wrought bars, rods, angles, shapes and sections of aluminium, aluminium wire, when imported by manufacturers approved by the Minister, for use in the manufacture of bus bodies under such conditions as the Controller may determine	Free
Ex.8408.90.00	Diesel engines, when imported by persons approved by the Minister, for use in the manufacture of hammer-mills	Free
Ex.84.81	Inner-tube valves, when imported by persons approved by the Minister, for use in the manufacture of inner-tubes	15%

LUSAKA  
25th January, 1991  
[MFB.101/13/12]

G. G. CHIGAGA,  
Minister of Finance