

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 14 OF 2014

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

**The Customs and Excise (Suspension) (Fuel)
Regulations, 2014**

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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| 1. (1) These Regulations may be cited as the Customs and Excise (Suspension) (Fuel) Regulations, 2014. | Title |
| (2) These Regulations shall stand revoked on 31st December, 2014. | |
| 2. (1) The duty on petrol and diesel shall be suspended as specified in the Schedule where the Ministry responsible for energy imports the petrol or diesel. | Suspension of customs and excise duty |
| (2) The suspension of duty specified in the Schedule shall apply 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 shall be suspended as specified in the Schedule. | Suspension of excise duty on other oils |

SCHEDULE
(Regulation 2 and 3)

SUSPENSION OF CUSTOMS AND EXCISE DUTY

1. CUSTOMS DUTY

<i>Heading</i>	<i>Type of Fuel</i>	<i>Customs Duty Rate</i>	<i>Effective Date</i>
2710.12.10	Petrol	K0.00/ltr	1st January, 2014
2710.19.10	Diesel	K0.00/ltr	1st January, 2014

2. EXCISE DUTY

<i>Heading</i>	<i>Type of Fuel</i>	<i>Excise Duty Rate</i>	<i>Effective Date</i>
2710.12.10	Petrol	K0.58/ltr	1st January, 2014
2710.90.20	Other fuel oils	K0.44/ltr	1st January, 2014

LUSAKA

7th February, 2014

[MFB.103/13/70]

A. B. CHIKWANDA,
Minister of Finance