

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 69 OF 2015

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

**The Customs and Excise (Suspension) (Fuel) (No. 2)
Regulations, 2015**

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

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| 1. (1) These Regulations may be cited as the Customs and Excise (Suspension) (Fuel) (No. 2) Regulations, 2015. | Title and commencement |
| (2) These Regulations shall be deemed to have come into effect on 1st January, 2015 and shall stand revoked on 31st December, 2015. | |
| 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 fuels |
| 4. The Customs and Excise (Suspension) (Fuel) Regulations, 2015, are revoked. | Revocation of S.I. No. 5 of 2015 |

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 fuels	K0.44/ltr

LUSAKA

17th September, 2015

[MFB.101/11/15]

A. B. CHIKWANDA,
Minister of Finance