

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 14 OF 2016

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

**The Customs and Excise (Suspension) (Fuel)
Regulations, 2016**

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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| <p>1. These Regulations may be cited as the Customs and Excise (Suspension) (Fuel) Regulations, 2016.</p> <p>(2) These Regulations are deemed to have come into effect on 1st January, 2016 and shall cease to have effect on 31st December, 2016.</p> | <p>Title and commencement</p> |
| <p>2. (1) The duty on petrol and diesel is suspended as specified in the Schedule where the Ministry responsible for energy imports the petrol or diesel.</p> <p>(2) The suspension of duty specified in the Schedule applies where the petrol and diesel imported by the Ministry responsible for energy is purchased from a bonded warehouse by an oil marketing company.</p> | <p>Suspension of Customs and Excise Duty on petrol and diesel</p> |
| <p>3. The duty on other fuel oils is suspended as specified in the Schedule.</p> | <p>Suspension of Excise duty on other fuel oils</p> |

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 Fuel oils	K0.44/ltr

LUSAKA

16th February, 2016

[MFB.101/11/15]

A. B. CHIKWANDA,
Minister of Finance