

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 111 OF 2020

The Customs and Excise Act
(Laws, Volume 18, Cap. 322)**The Customs and Excise (Suspension)(Refrigerated Trucks) Regulations, 2020**

IN EXERCISE of the powers contained in section 89 of the Customs and Excise Act, the following Regulations are made:

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| <p>1. (1) These Regulations may be cited as the Customs and Excise (Suspension) (Refrigerated Trucks) Regulations, 2020.</p> <p>(2) These regulations shall come into operation on 1st January, 2021 and shall stand revoked on 31st December, 2021.</p> | <p>Title,
commencement
and
revocation</p> |
| <p>2. (1) The duty on an imported refrigerated truck of heading Ex.8704 is suspended to free if the refrigerated truck is for use in agro-processing and the refrigeration equipment on the refrigerated truck is in a working condition.</p> <p>(2) For the purposes of this Regulation “agro-processing” has the meaning assigned to the word in the Income Tax Act.</p> | <p>Suspension
of duty</p> <p>Cap. 323</p> |

DR B. K. E NG'ANDU,
Minister of Finance

LUSAKA
30th December, 2020
[MFB.64/9/4c]

