

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 113 OF 2020

The Customs and Excise Act

(Laws, Volume 18, Cap. 322)

The Customs and Excise (Suspension) (Motor Vehicles) Regulations, 2020

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

1. (1) These Regulations, may be cited as the Customs and Excise (Suspension) (Motor Vehicles) Regulations, 2020.

Title,
commencement
and
revocation

(2) These Regulations shall come into operation on 1st January, 2021 and shall stand revoked on 31st December, 2021.

2. (1) The customs duty on the motor vehicles listed in the Schedule is suspended as specified in the Schedule when an accommodation establishment, a conventional centre or tourism enterprise imports the motor vehicle for the purposes of the operation of the accommodation establishment, convention centre or tourism enterprise.

Suspension
of customs
duty

(2) For the purpose of this regulation—

“ accommodation establishment ” has the meaning assigned to the words in the Tourism and Hospitality Act, 2015;

Act No. 13
of 2015

“ convention centre ” means a facility that hosts conventions, trade shows and other large events and combines exhibition space with a substantial number of smaller meetings and event spaces; and

“ tourism enterprise ” has the meaning assigned to the words in the Tourism and Hospitality Act, 2015.

Act No. 13
of 2015

SCHEDULE
(Regulation 3)

<i>Subheading No.</i>	<i>Description of Goods</i>	<i>Effective Rate of Duty</i>
8702	Motor vehicles for the transport of ten or more persons, including the driver.	Free
8704	Motor vehicles for the transport of goods. - Other, with compression ignition internal combustion piston engine (diesel or semi diesel):	
8704.21.00	--g.v.w. not exceeding 5 tonnes:	Free
8704.22.00	--g.v.w exceeding 5 tonnes but not exceeding 20 tonnes	Free
8704.23.00	-g.v.w exceeding 20 tonnes -other, with spark ignition internal combustion piston engine:	Free
8704.31.00	--g.v.w not exceeding 5 tonnes:	Free
8704.32.00	--g.v.w exceeding 5 tonnes.	Free
8704.90.10	-other: --g.v.w not exceeding 5 tonnes	Free
8704.90.90	---other	Free

LUSAKA

30th December, 2020

[MFB.64/9/4C]

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