

## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 43 OF 2021

**The Customs and Excise Act**  
(Laws, Volume 18, Cap. 322)**The Customs and Excise (Suspension) (Fuel) (2)  
Regulations, 2021**

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) (Fuel) (2) Regulations, 2021.

Title  
commencement  
and  
revocation

(2) These Regulations are deemed to have come into operation on 10th May, 2021 and stand revoked on 31st December, 2021.

2. (1) The customs duty on petroleum spirit (petrol) of heading 2710.12.10, automotive gas oils (diesel) of heading 2710.19.10, kerosene of heading 2710.12.51 and liquefied petroleum gas of heading EX 27.11 is suspended to the extent shown in the First Schedule where the petroleum spirit (petrol), automotive gas oils (diesel), kerosene and liquefied petroleum gas is imported or purchased from a bonded warehouse by an oil marketing company as authorised by the ministry responsible for energy and notified in the *Gazette*.

Suspension  
of customs  
duty

(2) The total quantities of petroleum spirit (petrol) automotive gas oils (diesel), kerosene and liquefied petroleum gas suspended are as specified in the Second Schedule.

**SCHEDULE**  
(Regulation 2)

SUSPENSION OF CUSTOMS DUTY

<i>Heading No.</i>	<i>Type of Fuel</i>	<i>Effective Customs Duty Rate</i>
2710.12.10	Petroleum spirit (motor spirit)	K0.00%
2710.19.10	Automotive gas oils (diesel)	K0.00%
2710.12.51	Kerosene	K0.00%
EX 27.11	Liquefied petroleum gas	K0.00%

**SECOND SCHEDULE**  
(Regulation 2)

TOTAL QUANTITIES

<i>Diesel (m3)</i>	<i>Petrol (m3)</i>	<i>Kerosene (m3)</i>	<i>Liquefied Petroleum Gas (Kg)</i>
678,600	304,000	5,000	5,000

LUSAKA  
12th May, 2021  
[MFB.64/9/11]

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