## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 39 of 2001

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

## The Customs and Excise (Remissions) (Smelter Co) Regulations, 2001

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

1. These Regulations may be cited as the Customs and Excise (Remissions) (SmelterCo) Regulations, 2001.

Title

- 2. (1) Subject to sub-regultion (2), the Commissioner-General shall remit the whole duty payable on the goods set out in the Schedule to these Regulations when purchased or imported by SmelterCo upto a value of fifty two million five hundred thousand United States Dollars.
- Remission of duty
- (2) Notwithstanding sub-regulation (1) the Commissioner-General shall—
  - (a) remit duty under sub-regulation (1) when the total duty payable is four million five hundred thousand United States dollars or less for the period 1st April, 2001 to 31st March, 2002; and
  - (b) not remit duty under sub-regulation (1) when the total duty payable exceeds four million five hundred thousand United States dollars for the period 1st April, 2001, to 31st March, 2002.
- (3) The goods on which duty has been remitted under subregulation (1) shall not be sold or otherwise disposed of to any person not entitled to import them free of duty, except with the consent of the Commissioner-General and upon payment of duty, if any, at the rate leviable at the date of such sale or disposal.

Copies of this Statutory Instrument can be obtained from the Government Printer, P.O. Box 30136, 10101 Lusaka. Price K500 each etar protitirialista en protiti volka. En arti generaliant in la la laga a pala de la laga de la laga e la laga 🕮

Revocation of S.I. No. 57 of 2000

3. The Customs and Excise (Remissions) (SmelterCo) Regulations, 200 D are hereby revoked.

SCHEDULE (Regulation 2)

PART 1 REMISSION: CUSTOMS DUTY

Description of Goods

Value in USS

Petroleum: All petroleum based products in their various forms including but not limited: Gas oil (diesel) heavy fuel oil, kerosene, and lubricants.

Tyres and tubes.

Parts for engineering equipment and motor vehicles.

Explosives and explosive accessories.

Drilling equipment and accessories.

Metal products: Mill balls, steel bars, castings, steel ropes plates and sheeting, steel profiles and rails, and steel pipes and fitting.

Conveyor belting and associated equipment.

Bearings and bearing accessories.

Coal

Hydraulic hoses, fitting and accessories.

Electrical motors and transformers.

Cables and wires.

Acids, chemicals and reagents.

Other consumable goods: Office fittings, office furniture, office equipment, office supplies, information technology equipment including associated software and consumables, paints, varnishes, solvents, hospital and medical equipment, pharmaceutical supplies, commercial and specialised vehicles including spares, workshop equipment, tools, test equipment, safety equipment, protective clothing and equipment for refurbishment of offices and company houses.

TOTAL VALUE . 37,500,000.00

15,000,000.00

PART II REMISSION: EXCISE DUTY

 Description of Goods
 Hs Code
 Value in US \$

 Gas Oils (diesel)
 2710.00.60
 3,750,000.00

 Heavy Fuel Oils (HFO)
 2710.00.70
 11,250,000.00

Lusaka 27th March, 2001 [MFB.103/22/81] Dr K. KALUMBA,
Minister of Finance and Economic
Development

TOTAL VALUE