

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 24 OF 2002

The Customs and Excise Act
(Laws, Volume 18, Cap. 322)**The Customs and Excise (Remissions) (SmelterCo) Regulations, 2002**

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

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| <p>1. These Regulations may be cited as the Customs and Excise (Remissions) (SmelterCo) Regulations, 2002.</p> | Title |
| <p>2. (1) Subject to sub-regulation (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 up to a value of fifty two million five hundred thousand United States dollars.</p> <p>(2) Notwithstanding sub-regulation (1) the Commissioner-General shall—</p> <p>(a) remit duty under sub-regulation (1) where the total duties payable is four million five hundred thousand United States dollars or less for the period 1st April, 2002 to 31st March, 2003; and</p> <p>(b) not remit duty under sub-regulation (1) where the total duties payable exceed four million five hundred thousand United States dollars for the period 1st April, 2002 to 31st March, 2003.</p> <p>(3) The goods on which duty has been remitted under sub-regulation (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.</p> | Remission of duty |

SCHEDULE
(Regulation 2)

PART I REMISSION: CUSTOMS DUTY

<i>Description of goods</i>	<i>Value in US \$</i>
Petroleum: All petroleum based products in their various forms including but not limited to gas oil (diesel), heavy fuel oil, kerosene, petrol and lubricants.	
Iron Pyrite	
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, twine, cordage and rope.	
Cement and Drycrete.	
Pneumatic hoses.	
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, electrical consumables, crusher spares and equipment, welding consumables, roof anchors and roofing grout, pumps and valves and spares.	
Total Value	37,500,000.00

PART II REMISSION: EXCISE DUTY

<i>Description of Goods</i>	<i>Hs code</i>	<i>Value in US \$</i>
Gas Oils (diesel)	2710.00.60	3,750,000.00
Heavy Fuel Oils (HFO)	2710.00.70	11,250,000.00
Total Value		15,000,000.00

LUSAKA
28th March, 2002
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