

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 4 OF 2015

The Customs and Excise Act
(Laws, Volume 18, Cap. 322)**The Customs and Excise (Excise Duty) (Suspension) Regulations, 2015**

IN EXERCISE of the powers contained in section *eighty-nine* 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 (Excise Duty) (Suspension) Regulations, 2015.</p> <p>(2) These Regulations shall be deemed to have come into operation on 1st January, 2015.</p> | <p>Title and commencement</p> |
| <p>2. (1) The excise duty on the goods listed in the Schedule is suspended to the extent shown in the Schedule.</p> <p>(2) A suspension of duty on the goods specified in the Schedule shall be granted to a licensed manufacturer of potable spirits where the goods are—</p> <p style="margin-left: 40px;">(a) imported directly by the licensed manufacturer in accordance with the provisions of the Act; and</p> <p style="margin-left: 40px;">(b) taken out of a bonded warehouse in accordance with regulation 53 of the Customs and Excise (General) Regulations, 2000.</p> | <p>Suspension of excise duty</p> <p>S. I. No. 54 of 2000</p> |
| <p>(3) A licensed manufacturer shall not use or dispose of the goods imported or taken out of bond pursuant to these Regulations without the consent of the Commissioner-General.</p> | |

SCHEDULE
(Regulation 2)

<i>Heading No.</i>	<i>Description of Goods</i>	<i>Effective Rate of Duty</i>
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher, when imported by a manufacturer licensed under section <i>ninety-three</i> of the Act.	free

LUSAKA
28th January, 2015
[MFB.64/9/4C]

A. B. CHIKWANDA,
Minister of Finance