

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 15 of 2023

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

**The Customs and Excise (Suspension) (Construction
Materials) (Public-Private Partnership) Regulations, 2023**

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

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| 1. These Regulations may be cited as the Customs and Excise (Suspension) (Construction Materials) (Public-Private Partnership) Regulations, 2023. | Title |
| 2. In these Regulations, unless the context otherwise requires— | Interpretation |
| “construction period” means the period specified in a public private partnership agreement for the purpose of undertaking a public private project in accordance with the Public Private Partnership Act, 2009; | Act No. 14 of 2009 |
| “public-private partnership agreement” has the meaning assigned to the words in the Public-Private Partnership Act, 2009; | Act No. 14 of 2009 |
| “public-private partnership project” has the meaning assigned to the words in the Income Tax Act; and | Cap. 323 |
| “special purpose vehicle” has the meaning assigned to the words in the Income Tax Act. | Cap. 323 |

Application

3. These Regulations apply to a special purpose vehicle.

Suspension
of customs
duty

4. (1) The customs duty on the goods specified in the Schedule is suspended to zero when imported by a special purpose vehicle during the construction period.

(2) A special purpose vehicle shall submit to the Commissioner-General a bill of quantities or any other documentation as the Commissioner-General may determine for a public private partnership project that qualifies for a remission, and any remission granted under these Regulations shall be restricted to the goods set out in the Schedule which are specified in the bill of quantities for the public private partnership project.

(3) The goods on which duty has been remitted under this regulation shall not be sold or otherwise disposed of to any person not entitled to import the goods free of duty, except with the consent of the Commissioner-General and on payment of duty, if any, at the rate leviable at the date of sale or disposal.

SCHEDULE
(Regulation 4)

REMISSION OF DUTY ON CONSTRUCTION MATERIALS

<i>Description of goods</i>	<i>HS Code</i>
Base oils suitable only for further processing	2710.19.70
Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	2715.00.00
Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	2715.00.00
Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium—other	3209.90.90
Lubricating preparations—other	3403.99.00
Other articles of plastics and articles of other materials of headings 39.01 to 39.14.— other	3926.90.99
Non-woven, whether or not impregnated, coated, covered or laminated— Weighing more than 150g/m ²	5603.94.00
Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares	7018.10.00
Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).—other	7019.19.00
Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).—other	7019.90.00
Flat-rolled products of iron or non-alloy steel, of width of 600 mm or more, hot-rolled, not clad plated or coated - other	7208.90.00
Other articles of iron or steel.— other	7326.90.99
Pumps	8413.81.00
Other machinery	8474.80.00
Co-axial cable and other co-axial electric conductors	8544.20.00
Other electric luminaires and lighting fittings: — other	9405.49.00

LUSAKA

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