

GOVERNMENT OF ZAMBIA

ACT

No. 37 of 1994



Date of Assent: 29th September, 1994

An Act to amend the Customs and Excise Act

[21st October, 1994

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) (No. 2) Act, 1994, and shall be read as one with the Customs and Excise Act, in this Act referred to as the principal Act.

Short title and commencement
Cap. 662

(2) This Act shall be deemed to have come into operation on 1st September, 1994.

2. The Second Schedule to the principal Act is amended by the deletion of Heading No. 7 and the substitution therefor of Heading No. 7 as set out in the Appendix hereto.

Amendment of Second Schedule

APPENDIX
(Section 2)

Heading No. (1)	Description of Goods (2)	Harmonised Commodity Description and Coding System (3)	Rate of Duty (4)	Statistical Unit (5)
7. (1)	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 per cent or more of petroleum oils or oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:			
	(a) petroleum spirits (motor spirit)	2710.00.19	30%	dckalitre
	(b) white spirit	2710.00.30	15%	dckalitre
	(c) other light oils	2710.00.39	15%	dckalitre
	(d) kerosene (paraffin)--			
	(i) for domestic use	Ex.2710.00.40	15%	litre
	(ii) for industrial use	Ex.2710.00.40	30%	litre
	(e) low-sulphur gas oils	Ex.2710.00.50	30%	dckalitre
	(f) automotive gas oils (diesel)	2710.00.60	30%	dckalitre
	(g) other fuel oils	2710.00.70	30%	tonne
	(h) lubricating oils	2710.00.89	10%	tonne
(2)	Petroleum gases and other gaseous hydro-carbons	Ex.27.11	30%	kg