GOVERNMENT OF ZAMBIA

ACT

No. 17 of 1995

Date of Assent: 6th September, 1995

An Act to amend the Customs and Excise Act

[13th September, 1995

ENACTED by the Parliament of Zambia.

Enactment

1. This Act may be cited as the Customs and Excise (Amendment) (No. 2) Act, 1995, and shall be read as one with the Customs and Excise Act, in this Act referred to as the principal Act.

Short titleand commence-ment
Cap. 662

(2) This Act shall be deemed to have come into operation on 1st August, 1995.

2. The Second Schedule to the principal Act is amended by the deletion of Heading Nos 1, 7 and 10 and the substitution therefor of Heading Nos 1, 7 and 10 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)
1.	Cane or beet sugar and chemically pure sucrose, in solid form	17.01	20%	kg
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 of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:			
	(a) petroleum spirit (motor spirit)	2710.00.19	45% and, in addition, K300 per dekalitre	dekalitre
	(b) white spirit	2710.00.30	15%	dekalitre
	(c) other light oils	2710.00.39	15%	dekalitre
	(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%	dekalitre
	(f) automotive gas-oils (diesel)	2710.00.60	45% and, in addition, K300 per dekalitre	dekalitre
	(g) other fuel oils	2710.00.70	30%	tonne
(2)	Petroleum gasses and other gaseous hydro-carbons	Ex.27.11	30%	kg
10.	Electrical energy	2716.00.00	10%	100 KWH