

GOVERNMENT OF ZAMBIA

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STATUTORY INSTRUMENT NO. 44 OF 1987

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**The Customs and Excise Act**  
(Laws, Volume XII, Cap. 662)

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**The Customs and Excise (Suspension) Regulations, 1987**

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

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| 1. These Regulations may be cited as the Customs and Excise (Suspension) Regulations, 1987.  | Title  |
| 2. The duties appearing in the customs tariff, in so far as they apply to the goods appearing in the Schedule thereto, are suspended to an extent sufficient to reduce such duties to the effective rates shown in the Schedule.   | Suspension of duties                         |
| 3. Notwithstanding anything to the contrary contained in the First Schedule to the Act, the duties chargeable on all sports goods (excluding those used in hunting, shooting and fishing) certified as such by the National Sports Council of Zambia and approved by the Controller are hereby wholly suspended. | Suspension of duties on certain sports goods |
| 4. The Customs and Excise (Suspension) Regulations, 1970, are hereby repealed.   | Repeal of S.I. No. 27 of 1970                |

LUSAKA

29th January, 1987

[SF.42/7/26]

KEBBY S. K. MUSOKOTWANE,  
*Minister of Finance*

## SCHEDULE

(Paragraph 2)

Heading No.	Description of Goods	Effective Rate of Duty
Ex 17.02.90	Glucose	15%
Ex 19.08.00	Biscuits, when imported by persons approved by the Minister and under such conditions as the Controller may determine	Free
Ex 22.08.90	Ethyl alcohol used for the preparation of spirituous beverages, when imported by persons approved by the Minister and under such conditions as he may prescribe	Free
22.10.20	Compound alcoholic preparations for the manufacture of beverages such as aperitifs and liquors, when imported by persons approved by the Minister and under such conditions as he may prescribe	Free
27.10.10	Partly refined petroleum, including topped crudes, when imported by persons approved by the Minister	Free
27.10.42	Diesel oil, when otherwise imported by a person approved by the Minister under such conditions as he may prescribe	Free
Ex 39.02.29	Polyethylene and polypropylene	Free
Ex 39.02.69	Reflective plastic sheeting coated with luminous glass grains	15%
Ex 49.09.90	Greeting cards imported for sale by or on behalf of the United Nations Children's Fund	Free
Ex 51.01.00	Yarn of man-made fibres (continuous), imported for the exclusive use in the manufacture of cordage or rope, twine and fishing nets	Free
Ex.51.04.91	Rayon cord fabric suitable only for the manufacture of tyres	15%
Ex.51.04.99	Nylon cord fabric suitable only for the manufacture of tyres	30%
Ex.55.09.90	Cotton cord fabric suitable only for the manufacture of tyres	30%
Ex.57.03.00	Jute fibre, when imported by persons approved by the Minister and under such conditions as he may prescribe	Free
Ex.61.01.99	Legal practitioners' gowns	Free
Ex.67.04.00	Legal practitioners' wigs	Free
Ex.73.21.13	Watertight doors designed for underground use in mines	Free
84.15.21	Non-electrical domestic refrigerators	30%
84.15.31	Electrical domestic refrigerators with a capacity not exceeding 0.5 cubic metres	30%

Heading No.	Description of Goods	Effective Rate of Duty
Ex.84.18.99	Filtering machinery for agricultural purposes	Free
Ex.84.20.21	Platform scales for agricultural purposes	Free
87.02.10	Passenger motor cars, other than public service type vehicles, designed for the transport of persons, when imported by persons approved by the Minister and under such conditions as he may prescribe	Free
87.02.30	Motor vehicles for the transport of both goods and passengers, when imported by persons approved by the Minister and under such conditions as he may prescribe	Free
87.02.90	Other motor vehicles when, imported by persons approved by the Minister and under such conditions as he may prescribe	Free
Ex.89.01.00	Ships, boats and other vessels imported for use in fisheries, for the transport of goods and persons or for scientific research	Free
Ex.92.12.23	Gramophone records produced for and imported by the United Nations High Commission for Refugees	Free