## **GOVERNMENT OF ZAMBIA**

STATUTORY INSTRUMENT No. 2 of 2014

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

## The Customs and Excise (Excise Duty) (Suspension) Regulations, 2014

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

1. These Regulations may be cited as the Customs and Excise (Excise Duty) (Suspension) Regulations, 2014, and shall come into operation on 1st January, 2014.

Title and Commencement

2. The excise duty on the goods listed in the Schedule is suspended to the extent shown in the Schedule.

Suspension of excise duty

3. The Customs and Excise (Excise Duty) (Suspension) Regulations, 2010, are revoked.

Revocation of S.I. No. 23 of 2010

SCHEDULE (Paragraph 2)

Excise Duty

Heading No.
Rate of

Description of Goods

Effective

Duty

EX 2203.00.90

Other, including ale, larger and stout made from sorghum

20%

Lusaka 2nd January, 2014 [MFB/64/9/2c] A. B. CHIKWANDA,

Minister of Finance