

## GOVERNMENT OF ZAMBIA

## STATUTORY INSTRUMENT NO. 101 OF 2021

**The Customs and Excise Act**

(Laws, Volume 18, Cap. 322)

**The Customs and Excise (Motor Vehicles) (Suspension) Regulations, 2021**

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

1. (1) These Regulations may be cited as the Customs and Excise (Motor Vehicles) (Suspension) Regulations, 2021.

Title,  
commencement  
and  
revocation

(2) These Regulations shall come into operation on 1st January, 2022, and shall stand revoked on 31st December, 2022.

2. (1) The customs duty on the motor vehicles listed in the Schedule is suspended to the extent shown in the Schedule when imported by an accommodation establishment or tourism enterprise for the purpose of the operation of the accommodation establishment or tourism enterprise.

Suspension  
of duty

(2) For the purpose of this regulation, unless the context otherwise requires—

“accommodation establishment” has the meaning assigned to the words in the Tourism and Hospitality Act, 2015; and

Act No. 13  
of 2015

“tourism enterprise” has the meaning assigned to the words in the Tourism and Hospitality Act, 2015.

Act No. 13 of  
2015

SCHEDULE  
(Regulation 2)

<i>HS Code</i>	<i>Description of Goods</i>	<i>Effective Rate of Duty</i>
<b>87.02</b>	Motor vehicles for the transport of ten or more persons, including the driver	free
<b>87.04</b>	<b>Motor vehicles for the transport of goods</b>	
	- Other, with compression ignition internal combustion piston engine (diesel or semi diesel):	
8704.21.00	-- g.v.w. not exceeding 5 tonnes:	free
8704.22.00	-- g.v.w exceeding 5 tonnes but not exceeding 20 tonnes	free
8704.23.00	- g.v.w exceeding 20 tonnes	free
	- other, with spark ignition internal combustion piston engine:	
8704.31.00	-- g.v.w not exceeding 5 tonnes:	free
8704.32.00	-- g.v.w exceeding 5 tonnes.	free
	- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:	
8704.41.00	-- g.v.w. not exceeding 5 tonnes	free
8704.42.00	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	free
8704.43.00	-- g.v.w. exceeding 20 tonnes	free
	- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:	
8704.51.00	-- g.v.w. not exceeding 5 tonnes	free
8704.52.00	-- g.v.w. exceeding 5 tonnes	free
	- Other with only electric motor for propulsion	
8704.60.10	-- g.v.w. not exceeding 5 tonnes	free
8704.60.90	-- Other	free
	- other:	
8704.90.10	-- g.v.w not exceeding 5 tonnes	free
8704.90.90	- other	free

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Lusaka

30th December, 2021

[MFB/64/9/4c]