GOVERNMENT OF ZAMBIA

Statutory Instrument No. 82 of 2021

The Customs and Excise Act

(Laws, Volume 18, Cap.322)

The Customs and Excise (Suspension) (Edible Oils) 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 (Suspension) (Edible Oils) (No. 2) Regulations, 2021.

Title, Commencement and Revocation

- (2) These Regulations are deemed to have come into operation on 1st November, 2021, and shall stand revoked on 31st December, 2021
- 2. The customs duty on edible oils is suspended to the extent shown in the Schedule.

Suspension of customs duty

SCHEDULE

(Regulation 2)

Suspension of Customs Duty on Edible Oils

HS Codes	Description of Goods	Effective Customs Duty Rate
1503.00.00	Lard stearin, lard oil, oleastearin, oleo oil	Free
	and tallow oil, not emulsified or mixed or	
	otherwise prepared	
1504.10.00	Fish liver oils and their fractions	Free
1504.20.00	Fats and oils and their fractions, of fish,	Free
	other than liver oils	
1504.30.00	Fats and oils and their fractions, of marine	Free
	mammals	
1506.00.00	Other animal fats and oils and their fractions,	Free
	whether or not refined, but not chemically	
	modified	
1507.90.00	Soya Bean oil and its fractions (other	Free
	than crude)	
1508.10.00	Crude Ground-nut oil and its fractions	Free
1508.90.00	Ground-nut oil and its fractions (other	Free
1500 10 00	than crude)	T.
1509.10.00	Virgin Olive Oil (crude)	Free
1509.90.00	Olive oil and its fractions (other than	Free
1510.00.00	virgin)	T.
1510.00.00	Other oils and their fractions, obtained	Free
	solely from olives, whether or not refined,	
	but not chemically modified, including blends of these oils or fractions with oils	
	or fractions of heading 15.09.	
1511.90.10	Palm stearin, when imported in bulk for	Free
1311.90.10	further processing	rice
1511.90.20	Palm Olein when imported for further	Free
1311.70.20	processing	Ticc
1511.90.90	Palm oil and fractions (other than crude)	Free
1512.19.00	Sunflower seed oil and fractions (other	Free
1012.13100	than Crude)	1100
1512.21.00	Crude cotton-seed oil and its fractions	Free
1512.29.00	Cotton seed oil and its fractions (other	Free
	than crude)	
1513.19.00	Coconut (copra) oil and its fractions (other	Free
	than crude)	

1513.21.00	Crude oil Palm kernel or babassu oil and their	Free
	fractions:	
1513.29.00	Palm kernel oil and its fractions (other than	Free
	crude)	
1514.11.00	Crude Low erucic acid rape or colza oil and	Free
	its fraction	
1514.19.00	Low erucic acid rape or colza oil and its	Free
	fractions (other than crude)	
1514.91.00	Crude mustard oil and fractions thereof	Free
1514.99.00	Mustard oil and its fractions (other than	Free
	crude)	
1515.11.00	Crude Linseed oil and its fractions:	Free
1515.19.00	Linseed oil and its fractions (other than	Free
	crude)	
1515.21.00	Crude Maize (corn) oil and its fractions:	Free
1515.29.00	Maize (corn) oil and its fractions (other	Free
	than crude)	
1515.30.00	Castor oil and its fractions	Free
1515.50.00	Sesame oil and its fractions	Free
1515.90.00	Other fixed vegetable fats and oils (including	Free
	jojoba oil) and their fractions,	
1516.10.00	Animal fats and oils and their fractions	Free
1516.20.00	Vegetable fats and oils and their fractions	Free

Statutory Instruments

Lusaka 9th November, 2021 [MFB.64/9/4c]

9th November, 2021

Dr S. Musokotwane, Minister of Finance and National Planning

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