GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 89 of 2021

The Customs and Excise Act

(Laws, Volume 18, Cap.322)

The Customs and Excise (Suspension) (Fuel) (No. 4) 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) (Fuel) (4) Regulations, 2021.

Title commencement and revocation

- (2) These Regulations are deemed to have come into operation on 10th December, 2021 and stand revoked on 15th January, 2022
- 2. (1) The customs duty on petroleum spirit (petrol) of heading 2710.12.10, automotive gas oils (diesel) of heading 2710.19.10, kerosene of heading 2710.12.51 and liquefied petroleum gas of heading EX 27.11 is suspended to the extent shown in the First Schedule where the petroleum spirit (petrol), automotive gas oils (diesel), kerosene and liquefied petroleum gas is imported or purchased from a bonded warehouse by an oil marketing company as authorised by the ministry responsible for energy and notified in the Gazette.

Suspension of duty

- (2) The total quantities of petroleum spirit (petrol) automotive gas oils (diesel), kerosene and liquefied petroleum gas suspended are as specified in the Second Schedule.
- 3. The Customs and Excise (Suspension) (Fuel) (2) Regulations, 2021 are revoked.

Revocation of S.I. No. 43 of 2021

FIRST SCHEDULE

(Regulation 2)

Suspension of Customs Duty

Heading No.	Type of Fuel	Effective Customs
		Duty Rate
2710.12.10	Petroleum spirit (motor spirit)	K0.00%
2710.19.10	Automotive gas oils (diesel)	K0.00%
2710.12.51	Kerosene	K0.00%
EX 27.11	Liquefied Petroleum Gas	K0.00%

SECOND SCHEDULE

(Regulation 2)

TOTAL QUANTITIES

Diesel (m³)	Petrol (m³)	Kerosene(m³)	LPG (Kg)
570,490	326,982	5000	5,000

Lusaka 17th December, 2021 [MFB/101/11/15] Dr S. Musokotwane, Minister of Finance and National Planning