

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 96 OF 2021

The Customs and Excise Act

(Laws, Volume 18, Cap. 322)

The Customs and Excise (Refrigerated Trucks)**(Suspension) Regulations, 2021**

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

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

Title,
commence-
ment and
revocation

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

2. (1) The duty on an imported refrigerated truck of heading Ex. 87.04 is suspended to free if the refrigerated truck is imported for use

Suspension
of duty

(a) in agro-processing;

(b) by processors of milk; or

(c) by manufacturers of medicaments.

(2) A person who imports a refrigerated truck referred to under subregulation (1) shall not sell or otherwise dispose that refrigerated truck within five years of the importation, except with the prior consent of the Commissioner-General and on payment of duty, if any, at a rate leviable at the date of that sale or disposal.

(3) For the purpose of this regulation "agro-processing" has the meaning assigned to the words in the Income Tax Act.

Cap. 323

LUSAKA

30th December, 2021

[MFB /64 /9 /4C]

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