

**GOVERNMENT OF ZAMBIA**

STATUTORY INSTRUMENT No. 2 of 2022

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

**The Customs and Excise (Suspension) (Fuel) Regulations,  
2022**

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) Regulations, 2022.  | Title,<br>Commence-<br>ment and<br>Revocation |
| (2) These Regulations are deemed to have come into operation on 1st January, 2022, and shall stand revoked on 30th June, 2022.  |   |
| 2. The excise duty on petroleum spirit (motor spirit) of heading 2710.12.10 and automotive gas-oil (diesel) of heading 2710.19.10 is suspended to the extent shown in the Schedule. | Suspension<br>of excise<br>duty               |

SCHEDULE  
(Regulation 2)

SUSPENSION OF EXCISE DUTY

<i>Heading No.</i>	<i>Type of Fuel</i>	<i>Effective Excise Duty Rate</i>
2710.12.10	Petroleum Spirit (motor spirit)	K0.64 /litre
2710.19.10	Automotive gas-oils (diesel)	K0.00/litre

LUSAKA  
11th January, 2021  
[MFB/101/11/15]

DR S. MUSOKOTWANE,  
*Minister of Finance and  
National Planning*