

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 36 OF 2018

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

**The Customs and Excise (Excise Duty) (Cut rag)
(Suspension) Regulations, 2018**

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

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| 1. (1) These Regulations may be cited as the Customs and Excise (Excise Duty) (Cut rag) (Suspension) Regulations, 2018. | Title and commencement |
| (2) These regulations are deemed to have come into operation on 1st January, 2018. | |
| 2. (1) The excise duty on the goods listed in the Schedule is suspended to the extent shown in the Schedule. | Suspension of excise duty |
| (2) A suspension under subregulation (1) shall be granted to a licensed manufacturer of tobacco products where the goods are—
(a) imported directly by the licensed manufacturer in accordance with the provisions of the Act; and
(b) taken out of a bonded warehouse in accordance with Regulation 56 of the Customs and Excise (General) Regulations, 2000. | S.I. No. 54 of 2000 |
| (3) A licensed manufacturer shall not use or dispose of the goods imported or taken out of bond pursuant to these Regulations without the consent of the Commissioner-General. | |

SCHEDULE
(Regulation 2)

<i>Heading No.</i>	<i>Description of Goods</i>	<i>Excise Duty Rate</i>
2403.19.10	Cut rag	Free

LUSAKA
14th May, 2018
[MFB.64/9/8C]

M. D. MWANAKATWE,
Minister of Finance