

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 15 OF 2023

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

**The Customs and Excise (Suspension) (Construction  
Materials) (Public-Private Partnership) Regulations, 2023**

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. These Regulations may be cited as the Customs and Excise (Suspension) (Construction Materials) (Public-Private Partnership) Regulations, 2023.                                                               | Title              |
| 2. In these Regulations, unless the context otherwise requires—                                                                                                                                                 | Interpretation     |
| “construction period” means the period specified in a public private partnership agreement for the purpose of undertaking a public private project in accordance with the Public Private Partnership Act, 2009; | Act No. 14 of 2009 |
| “public-private partnership agreement” has the meaning assigned to the words in the Public-Private Partnership Act, 2009;                                                                                       | Act No. 14 of 2009 |
| “public-private partnership project” has the meaning assigned to the words in the Income Tax Act; and                                                                                                           | Cap. 323           |
| “special purpose vehicle” has the meaning assigned to the words in the Income Tax Act.                                                                                                                          | Cap. 323           |

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*Copies of this Statutory Instrument can be obtained from the Government Printer,  
P.O. Box 30136, 10101 Lusaka. Price K8.00 each.*

Application

3. These Regulations apply to a special purpose vehicle.

Suspension  
of customs  
duty

4. (1) The customs duty on the goods specified in the Schedule is suspended to zero when imported by a special purpose vehicle during the construction period.

(2) A special purpose vehicle shall submit to the Commissioner-General a bill of quantities or any other documentation as the Commissioner-General may determine for a public private partnership project that qualifies for a remission, and any remission granted under these Regulations shall be restricted to the goods set out in the Schedule which are specified in the bill of quantities for the public private partnership project.

(3) The goods on which duty has been remitted under this regulation shall not be sold or otherwise disposed of to any person not entitled to import the goods free of duty, except with the consent of the Commissioner-General and on payment of duty, if any, at the rate leviable at the date of sale or disposal.

SCHEDULE  
(Regulation 4)

REMISSION OF DUTY ON CONSTRUCTION MATERIALS

| <i>Description of goods</i>                                                                                                                                                  | <i>HS Code</i> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Base oils suitable only for further processing                                                                                                                               | 2710.19.70     |
| Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)  | 2715.00.00     |
| Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)  | 2715.00.00     |
| Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium—other | 3209.90.90     |
| Lubricating preparations—other                                                                                                                                               | 3403.99.00     |
| Other articles of plastics and articles of other materials of headings 39.01 to 39.14.— other                                                                                | 3926.90.99     |
| Non-woven, whether or not impregnated, coated, covered or laminated—Weighing more than 150g/m <sup>2</sup>                                                                   | 5603.94.00     |
| Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares                                                                      | 7018.10.00     |
| Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).—other                                                                  | 7019.19.00     |
| Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).—other                                                                  | 7019.90.00     |
| Flat-rolled products of iron or non-alloy steel, of width of 600 mm or more, hot-rolled, not clad plated or coated - other                                                   | 7208.90.00     |
| Other articles of iron or steel.— other                                                                                                                                      | 7326.90.99     |
| Pumps                                                                                                                                                                        | 8413.81.00     |
| Other machinery                                                                                                                                                              | 8474.80.00     |
| Co-axial cable and other co-axial electric conductors                                                                                                                        | 8544.20.00     |
| Other electric luminaires and lighting fittings: — other                                                                                                                     | 9405.49.00     |

LUSAKA

2nd June, 2023

[MFB/101/11/69]

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