GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 97 OF 2021

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

The Customs and Excise (Persons with Disabilities) (Remission) Regulations, 2021

IN EXERCISE of the powers contained in section 89 of the Customs Title and commencement and Excise Act, the following Regulations are made: 1. (1) These Regulations may be cited as the Customs and Excise (Persons with Disabilities) (Remission) Regulations, 2021. (2) These Regulations shall come into operation on 1st January, 2022. 2. In these Regulations, unless the context otherwise requiresô Interpretation õmodified vehicleö means a non-conventional motor vehicle specifically altered or adapted prior to importation to suit the disability of the importer; õperson with disabilityö has the meaning assigned to the words Act No. 6 of in the Persons with Disabilities Act, 2012; 2012 õZambia Agency for Persons with Disabilitiesö means the Zambia Agency for Persons with Disabilities continued under the Persons with Disabilities Act, 2012; and Act No. 6 of 2012 õZambia Revenue Authorityö means the Zambia Revenue Authority established under the Zambia Revenue Authority Act. Cap. 321 3. (1) A person with disability who is registered with the Zambia Application Agency for Persons with Disabilities may apply to the Minister for for remission remission of duty paid or payable in respect of one modified motor vehicle in Form I set out in the Schedule.

Copies of this Statutory Instrument can be obtained from the Government Printer, P.O. Box 30136, 10101 Lusaka. Price K 16.00 each. (2) An application referred to under subregulation (1) shall be accompanied byô

- (a) Tax Payer Identification Number (TPIN) Certificate issued by the Zambia Revenue Authority;
- (b) certificate of registration issued by the Zambia Agency for Persons with Disabilities;
- (c) recommendation letter from the ministry responsible for persons with disabilities;
- (d) invoice for the purchase of the modified motor vehicle;
- *(e)* the applicant bank statements for the last twelve months immediately preceding the application; and
- (f) proof of donation where the modified motor vehicle is donated.

Request for additional information 4. The Minister may request an applicant to submit additional information in relation to an application in Form II set out in the Schedule.

Grant of application for remission 5. (1) The Minister shall, on the recommendation by the ministry responsible for persons with disabilities, grant an application for remission of duty paid or payable to an applicant referred to in regulation 3(1), where the application meets the requirements under these Regulations.

(2) The Minister shall, where the Minister grants a remission of duty, inform the applicant in Form III set out in the Schedule.

(3) A remission under this regulation shall be granted to an applicantô

- (a) only once in a period of five years; and
- (b) on condition that the modified motor vehicle concerned is not sold, or otherwise disposed of, except with the prior consent of the Commissioner- General and on payment of duty, if any, at the rate leviable at the date of that sale or disposal.

(4) For the purpose of determining the amount of duty payable on the modified motor vehicle under subregulation (3)(b), the Commissioner-General may take into consideration the depreciation of the modified motor vehicle from the date of its importation or removal from bond and shall remit the duty if the sale or disposal is effected after five years of the date when the remission of duty was granted.

Rejection of application

- 6. (1) The Minister shall reject an application for remission ifô
 - (a) the applicant fails to meet the requirements specified in these Regulations; or

(b) the applicant submits false information in relation to the application.

(2) The Minister shall, where the Minister rejects an application under this regulation, inform the applicant of the rejection within thirty days of receipt of an application in Form IV set out in the Schedule.

SCHEDULE

(Regulations 3, 4, 5 and 6)



Form I (*Regulation* 3(1)) (To be completed in triplicate)

REPUBLIC OF ZAMBIA

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

The Customs and Excise (Persons with Disabilities) (Remission) Regulations, 2021

APPLICATION FOR REMISSION OF DUTY ON MODIFIED VEHICLE FOR PERSON WITH DISABILITY											
		Shaded fields for official use only	Date and Time								
Inf	formation Required	Information Provided	!								
1.	(a) Name of applicant										
	(b) Physical Address										
	(c) Postal Address										
	(d) Telephone										
	(e) Mobile										
	(f) Email										
2.	Source of income/ amount income										
3.	Reasons for importing the vehicle										
4.	Appendices										
	Appendix 1	Tax Payer Identificati issued by the Zambia									
	Appendix 2	Certificate of registra for Persons with Disa		Zambia Agency							
	Appendix 3	Recommendation lett for persons with disab		try responsible							
	Appendix 4	Invoices for the purch	ase of the modified	motor vehicle							
	Appendix 5	Bank statements for months immediately									
	Appendix 6	Proof of donation wheed	nere the modified n	notor vehicle is							

	(*where applicable)		
	Applicant	Date	
FOR	OFFICIAL USE ONLY		
Rec	eived by:		
	Officer	Date	
Seri	al No. of Application:		STAMP



REPUBLIC OF ZAMBIA

The Customs and Excise Act

(Laws, Volume 18, Cap. 322)

The Customs and Excise (Persons with Disabilities) (Remission) Regulations, 2021

REQUEST FOR ADDITIONAL INFORMATION

within fourteen days of this Notice. If you fail to furnish the requested information within the stipulated period, your application will be treated as invalid and shall be rejected.

Dated thisí í í í dayofí í í í í .í , 20..í

 Form II (*Regulation* 4)

Form III (Regulation 5(2))



REPUBLIC OF ZAMBIA

The Customs and Excise Act

(Laws, Volume 18, Cap. 322)

The Customs and Excise (Persons with Disabilities) (Remission) Regulations, 2021

NOTICE OF GRANT OF APPLICATION FOR REMISSION

This is to certify that i i i i i i i i ... has from the i i i i of .i i i i i i been granted approval of remission of duty to import a modified motor vehicle.

The vehicle shall only be disposed of in accordance with the provisions of Regulation 88A of the Customs and Excise (General) Regulations, S.I No. 54 of 2000.

The vehicle on which tax exemption is granted shall not be sold or otherwise disposed of except with the prior consent of the Commissioner-General and upon payment of duty, if any, at the rate leviable at the date of such sale or disposal in accordance with Regulation 88A of the Customs and Excise (General) Regulations, S.I. No. 2000.

Given under my hand and seal at Lusaka, Zambia, this.....day of í í í í ., 20í í í ..

Form IV (*Regulation* 6(2))



REPUBLIC OF ZAMBIA

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

The Customs and Excise (Persons with Disabilities) (Remission) Regulations, 2021

NOTICE OF REJECTION OF APPLICATION FOR REMISSION

- 2. Tax Payer Identification Number (TPIN) í í í í í í í í í í í í í í í í í í
- 3. In the matter (indicate application #)í í í í ...you are hereby notified that your application has been rejected on the following grounds:

(a)	í	í	í	í	í	í	í	í	Í	í																		
(b)	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í
(c)	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í	í

Dated thisí í í í dayofí í í í í ,20..í

> Dr S. MUSOKOTWANE, Minister of Finance and National Planning

LUSAKA

30th December, 2021 [мғв/64/9/4c]