

(2) An application referred to under subregulation (1) shall be accompanied by

- (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's 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 applicant

- (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 if

- (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 | |
| <i>Information Required</i> | <i>Information Provided</i> | | |
| 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 Identification Number (TPIN) Certificate issued by the Zambia Revenue Authority | | |
| Appendix 2 | Certificate of registration issued by the Zambia Agency for Persons with Disabilities | | |
| Appendix 3 | Recommendation letter from the ministry responsible for persons with disabilities | | |
| Appendix 4 | Invoices for the purchase of the modified motor vehicle | | |
| Appendix 5 | Bank statements for the applicant for the last twelve months immediately preceding the application | | |
| Appendix 6 | Proof of donation where the modified motor vehicle is donated | | |

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|------------------------------------|---|--------------|
| | (*where applicable) _____ Applicant | |
| FOR OFFICIAL USE ONLY | | |
| Received by: _____ Officer Date | | |
| Serial No. of Application: _____ | | |
| | | STAMP |

