

Procedure (APC)	Description	Requirements and Legislation	Eligibility
401	Goods for Diplomatic use.	<p>401 GOODS FOR DIPLOMATIC USE</p> <p>Legislation: Regulation 81A & 81B of SI 54 of 2000</p> <p>Requirements: (a) Diplomatic Passport</p> <p>Letter from the mission itself and a stamped protocol letter from Ministry of Foreign Affairs.</p> <p>Goods must not be for commercial use Duties/Taxes Payable: None</p>	<p>Diplomatic Staff of a foreign mission</p> <p>Embassy of a Foreign Govt</p>
402	Goods for approved organizations (Occupational therapy or training).	<p>402 GOODS FOR APPROVED ORGANISATIONS (GOODS FOR USE IN OCCUPATIONAL THERAPY OR TRAINING)</p> <p>Legislation: Regulations 87 of SI 54 of 2000</p> <p>Requirements: (a) The organization should be listed in the second schedule of SI 54 of 2000.</p> <p>(b) Declaration by the Chairman, secretary or responsible officer of the organization for Regulation 87 in Form CE25.</p> <p>Duties/Taxes Payable: None</p>	<p>Cheshire Homes</p> <p>Dagama Home for children</p> <p>Magwero School for the Blind</p> <p>Mambilima School of the Blind</p> <p>National Rehabilitation and Vocational Center for the Disabled</p> <p>Dagama Home for children</p> <p>Magwero School for the Blind</p> <p>Mambilima School of the Blind</p> <p>National Rehabilitation and Vocational Center for the Disabled</p> <p>Ndola School for the Blind</p> <p>Sefula Secondary School for the Blind</p> <p>Zambia National Association of the Disabled Women</p>
403	New	403 NEW RESIDENTS/DECEASED	A Zambian national who must have lived

	<p>residents/deceased persons effects</p>	<p>PERSONS' EFFECTS Legislation: Regulation 85 and 85A of SI 54 of 2000 Requirements: (a) Must have lived outside Zambia for not less than 4 years before date of arrival, in case of a Zambian A certificate of employment or residence in Zambia. Such effects must - be for personal use; not be multiple goods; including one motor vehicle per household; and have been his/her property before departure for Zambia. In the case of a deceased person, they must be imported by a duly registered administrator of the deceased person who must prove to the satisfaction of the Commissioner- General - that the deceased person was a Zambian citizen by decent or naturalization; that the death of the deceased person was certified by a duly qualified medical practitioner; that the household goods and personal effects were the property of the deceased person before the date of</p>	<p>outside Zambia for not less than 2 years before date of arrival A foreign national who is in a possession of a certificate of employment or residence in Zambia</p>
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		<p>death; and</p> <p>That the household goods and personal effects were imported by the administrator. Provided any delay in importation shall not exceed six months from the date of arrival of the new resident or one year in the case of the date of burial or cremation of the deceased.</p> <p>Duties/Taxes: None</p>	
404	Goods for investments approved by the Zambia Development Agency.	<p>404 GOODS FOR INVESTMENT APPROVED BY THE ZAMBIA DEVELOPMENT AGENCY</p> <p>Legislation: Regulation 98A - 98D of SI 54 of 2000; ZDA Act No. 11 of 2006. Requirements:</p> <p>(a) Investment License issued by ZDA on or after 1st January 2007 under the ZDA Act</p> <p>ZDA Approved Investment schedule</p> <p>ZRA confirmation of rebate from Customs Credibility & Controls</p> <p>Duties/Taxes Payable: VAT and any other charges applicable</p>	A business enterprise that creates employment in accordance with an employment schedule submitted under section sixty -nine of the Zambia Development Agency Act 2006
405	Goods for the	405 GOODS FOR THE	Government Ministry or Department

	Government of the Republic of Zambia.	<p>GOVERNMENT OF THE REPUBLIC OF ZAMBIA</p> <p>Legislation: Section 32, 34, 72, 76 and 77 of the Customs & Excise Act - Cap 322.</p> <p>Requirements: (a) Attach all supporting import documents applicable to a commodity (b) The entity must be a GRZ Ministry or Department.</p> <p>Duties/Taxes Payable: Duties, VAT and other taxes by GRZ voucher</p>	
406	Goods for Development Programs	<p>406 GOODS FOR SCIENTIFIC, RELIEF, AGRICULTURAL, TECHNICAL ASSISTANCE OR DEVELOPMENT PROGRAMMES</p> <p>Legislation: Regulation 88 and SI 54 of 2000.</p> <p>Requirements: (a) Organizations must produce Agreement between the organization and the Zambian Government and must be listed in the third schedule to the Regulations Contracted companies should produce contractual documents and approval from Ministry of Finance Written confirmation of the rebate from Customs</p>	Public benefit organization (PBO) approved in accordance with the Customs and Excise (Public Benefit Organization) (Rebate, Refund or Remission) Regulations, 2009

		Credibility & Controls Duties/Taxes Payable: None	
407	Goods for Approved Companies under Regulation 91,91A & 92.	407 GOODS FOR TAZARA, ZAMBEZI RIVER AUTHORITY AND CONSTRUCTION OR OPERATION OF A PIPELINE Legislation: Regulation 91, 91A and 92 of SI 54 of 2000 Requirements: (a) Official declaration in Form CE 25 from the respective organizations. (b) Such goods must be solely for use by the named organization as stipulated by the regulation Duties/Taxes Payable: VAT and any other charges	Tanzania Zambia Railway Authority - TAZARA Zambezi River Authority Any entity or persons engaged in the construction or operation of a pipeline
408	Consumable technical supplies for public transport aircraft.	408 CONSUMABLE TECHNICAL SUPPLIES FOR PUBLIC TRANSPORT AIRCRAFT Legislation: Regulation 93 of SI 54 of 2000 Requirements: (a) The supplies should be for a public transport aircraft licensed by the Civil Association of Zambia. The claims should be in respect of fuel, lubricants and other consumable technical supplies that are consumed during the business operation of any public transport aircraft	Business entity operating any public transport aircraft Aircraft owned or operated by a private club for the purpose of training or pleasure not included

		TPIN must be configured for exemption Duties/Taxes Payable: None	
409	Aircraft stores, equipment, docs for navigation, search or rescue.	409 AIRCRAFT STORES, EQUIPMENT AND AIRLINE OPERATORS' DOCUMENTS Legislation: Regulations 94 and 95 of SI 54 of 2000 Requirements: (a) Supporting relevant documentation to show aircraft is - engaged in international air navigation; or used in the search, rescue, investigation, repair or salvage of lost or damaged aircraft (b) Documents are relevant to airline operations Duties/Taxes Payable: None	Entity or any persons operating an aircraft engaged in international air navigation, search, rescue, investigation, repair or salvage of lost or damaged aircraft
410	Goods for mining rights holder.	410 GOODS FOR A MINING RIGHTS HOLDER Legislation: Regulation 96 of SI 54 of 2000 Requirements: (a) Mining license Mining Company listed in the fifth schedule to the Regulations. ZRA confirmation of rebate Duties/Taxes Payable: VAT and other charges applicable	Revoked by SI 91 of 2019
411	Goods for the President of the Republic of	411 GOODS FOR THE PRESIDENT OF THE REPUBLIC OF ZAMBIA	The President of Zambia

	Zambia	Legislation: Section 91 of the Customs & Excise Act - Cap 322 Requirements: Protocol confirmation Duties/Taxes Payable: None	
412	Goods under Duty relief on specific SI approved by the Minister.	412 GOODS UNDER DUTY RELIEF ON SPECIFIC SI APPROVED BY THE MINISTER Legislation: Section 89 of the Customs and Excise Act Requirement: Specific SI granting the duty relief being claimed Duties/Taxes payable: VAT and any other charges	Entity or any person granted refund, rebate or remission of duty by the Minister via a specific SI
416	Suspension of Duty on Med/Agr Equip	416 SUSPENSION OF DUTY ON MEDICAMENTS AND AGRICULTURAL EQUIPMENT Legislation: Section 89 of Customs & Excise Act, SI NO. 13 OF 2004 Requirement: (a) such goods must be stipulated by the S.I. (b) Commodity codes should be those listed in the SI Duties/taxes payable: Import VAT only.	Entity or organization specified in SI 13 of 2004
420	Goods for Government Agencies.	420 GOODS FOR GOVERNMENT AGENCIES Legislation: Section 32 (2) (a), 34, 77 and 79 of the Customs & Excise Act - Cap 322. Requirements: (a) Attach all	Public body recognized by the Minister of Finance

		supporting import documents applicable to a commodity Duties/Taxes Payable: Duties, VAT and other taxes by GRZ voucher	
422	Goods for the National Assembly.	422 GOODS FOR THE NATIONAL ASSEMBLY Legislation: Regulation 98 of SI 54 of 2000. Requirements: Goods must be imported by the National Assembly for use by Members of the National Assembly. Duties/Taxes Payable: Duties, VAT and other taxes by GRZ voucher	The National Assembly of Zambia
423	Goods sold on open market before expiry of the rebate period.	423 GOODS SOLD ON OPEN MARKET BEFORE EXPIRY OF THE REBATE PERIOD Legislation: Part 10 (Refunds, Rebates & Remissions) of SI 54 of 2000. Requirements: (a) Preceding document on which the goods were originally cleared (b) For vehicles, RED registration books should be attached. Duties/Taxes Payable: All Duties and Taxes on depreciated value	Any person or entity who previously imported under Refunds, Rebates & Remissions of duty facility
424	Import VAT exemption	424 IMPORT VAT EXEMPTIONS	Any person or entity who legally imports

	by liability guide.	<p>BY LIABILITY GUIDE Legislation: SI 69 of 2014 and SI 68 of 2014 Requirements: (a) Goods must be specified as such in the SIs</p> <p>Duties/Taxes Payable: All import taxes except VAT</p>	under SI 69 of 2014 and SI 68 of 2014
426	Re-importation of goods were no Taxes are payable.	<p>426 RE- IMPORTATION OF GOODS WHERE NO TAXES ARE PAYABLE Legislation: Section 89 of the Customs & Excise Act - Cap 322, Regulation 79(1) of SI 54 of 2000 Requirements: (a) Preceding Export document on EPC 1000, 1040 and 1090. (b) Must be the same goods initially exported from Zambia. Duties/Taxes Payable: None</p>	Any person or entity who previously exported goods under EPC 1000, 1040 and 1090.
427	Suspension of Duty on Insecticides for the Treatment of Mosquito Nets.	<p>427 SUSPENSION OF DUTY ON INSECTICIDES FOR TREATMENT OF MOSQUITO NETS Legislation: Section 89 of the Customs & Excise Act, SI 13 of 2003 (Principle regulation) and Statutory Instrument No. 15 of 2004. Requirement: Supporting documents and fulfillment of conditions set out in the SI</p>	Any person or entity approved under Statutory Instrument No. 15 of 2004

		Duties/Taxes Payable: None	
428	Goods destroyed or lost by accident while under Customs control.	<p>428 GOODS DESTROYED OR LOST BY ACCIDENT WHILE UNDER CUSTOMS CONTROL</p> <p>Legislation: Section 89 of Customs & Excise Act, Regulation 74 of SI 54 of 2000</p> <p>Requirement: Claimant of a refund/remission to make a written application to Customs. Written approval/authorisation from Customs</p> <p>Duties / Taxes Payable: None</p>	Any person or entity whose goods have been destroyed or lost by accident while under Customs control
430	Goods disposed of, before expiry of Rebate - VAT paid at Importation.	<p>430 GOODS DISPOSED OF, BEFORE EXPIRY OF REBATE - VAT PAID AT IMPORTATION</p> <p>Legislation: Part 10 (Refunds, Rebates & Remissions) of SI 54 of 2000. Requirement: (a) Preceding document on which the goods were originally cleared (b) For vehicles, RED registration books should be attached. Duty / Taxes Payable: Import duty on Depreciated Value</p>	Any person or entity who previously imported goods under the provisions of Part 10 (Refunds, Rebates & Remissions) of SI 54 of 2000.
433	Public Benefit Organizations, - Non-Governmental	<p>433 GOODS FOR PUBLIC BENEFIT ORGANISATIONS (PBOs)</p> <p>Legislation: The Customs and</p>	Public Benefit Organization (PBO) approved by the Minister of Finance

		<p>Excise (Public Benefit Organization) (Rebate, Refund or Remission) Regulations, 2009 (S.I. 7 of 2009 as amended by SI No 103 of 2013, SI 24 of 2016)</p> <p>Requirements: (a) Attach all supporting import documents applicable to a commodity Approval of rebate, refund or remission by Ministry of Finance.</p> <p>The goods must not be those set out in the second schedule to the SI Duties/Taxes Payable: None</p>	
435	Rebate for Imputs used in the Manufacture of Roofing Sheets Reg 89B	<p>435 GOODS FOR USE AS INPUTS IN THE MANUFACTURE OF ROOFING SHEETS</p> <p>Legislation: Regulation 98C (b) of SI 54 of 2000 Requirements: (a) Letter of approval from Minister of Finance (b) Company must be listed in part II of the fourth schedule to the Regulations</p> <p>Duties/Taxes Payable: VAT and any other charges applicable</p>	Any person or entity approved by the Minister of Finance under provisions of SI 54 of 2000
437	Suspension of Duty as per Regulation 89A	<p>437 GOODS FOR USE IN ASSEMBLY OF MOTORVEHICLES, TRAILERS, BICYCLES AND MOTOR CYCLES</p>	<p>Companies listed in part II of the fourth schedule to the Regulations</p> <p>1. Gourock Industries Limited</p>

		<p>Legislation: Section 89 of Customs & Excise Act Cap 322; and Regulation 98C (a)</p> <p>Requirements: (a) Letter of approval from the Minister of Finance and National Planning (b) Investment License and approved schedule of goods to be imported Duties / Taxes Payable: VAT and other charges</p>	<p>2. Fairly Bottling Zambia Limited 3. Medicare International Limited 4. Macaw Food Industries</p>
439	<p>Goods under duty relief for Lumwana Mining - Copper project.</p>	<p>439 GOODS IMPORTED BY EQUINOX COPPER VENTURES LIMITED- LUMWANA COPPER PROJECT (Recommended to be closed)</p> <p>Legislation: Section 198 of the Customs & Excise Act; SI 79 of 2006 Requirement: (a) Goods should be imported by Equinox Copper Ventures Limited for the Lumwana Copper Project. (b) The goods should be listed in the schedule to the S.I. Duties / Taxes Payable: VAT and other Charges</p>	<p>Lumwana Mining Corporation</p>
443	<p>Multi Facility Economic Zones Regulation 89C</p>	<p>443 MULTI FACILITY ECONOMIC ZONES REGULATIONS</p> <p>Legislation: Regulation 98D (d) of SI 54 of 2000</p>	<p>Entity must be listed in part III of the fourth schedule to the Regulations</p>

		<p>Requirements: (a) Letter of approval from Minister of Finance and National Planning ZDA Approved Investment schedule ZRA confirmation of rebate from Customs Duties /Taxes Payable: VAT and (or) other charges</p>	
445	<p>Energy Saving Appliances, Machinery & Equipment SIs 32 & 33 of 2008</p>	<p>445 ENERGY SAVING APPLIANCES, MACHINERY AND EQUIPMENT Legislation: Section 89 of the Customs & Excise Act; SI Nos. 32 (amended by SI 1 of 2019), 33 of 2008 and SI 3 of 2019. Requirements: The goods must be energy saving and should be those provided for on the SIs. Duties /Taxes Payable: None</p>	<p>Any person or entity as provided for under SI 3 of 2019</p>
448	<p>Goods for Approved Technical Staff.</p>	<p>448 GOODS FOR TECHNICAL STAFF INVOLVED IN SCIENTIFIC, RELIEF, AGRICULTURAL, TECHNICAL ASSISTANCE OR DEVELOPMENT PROGRAMMES Legislation: Regulation 90 of SI 54 of 2000. Requirements: (a) Technical staff must produce work Permit Submit a completed declaration in Form CE 25 set</p>	<p>Beneficiary and Applicant must be recruited by an approved organization listed in the third schedule to the regulations.</p>

		out in the Eighth Schedule of the Customs Regulations 2000. Duties/Taxes Payable: None	
452	Insecticide treated curtains approved by ECZ	452 INSECTICIDE TREATED CURTAINS APPROVED BY THE ENVIRONMENT COUNCIL OF ZAMBIA Legislation: SI No. 77 of 2009 Requirement: (a) Environmental Council of Zambia Authorization Duties/Taxes Payable: VAT and other charges	Any person or entity authorized by ECZ under the provisions of SI 77 of 2009 ECZ was replaced by ZEMA, is there a replacement SI to this effect
453	Suspension of duty on Garbage dumpers	453 DUTY SUSPENSION ON GARBAGE DUMPERS Legislation: SI No. 13 of 2003 as amended by SI No. 77 of 2009 Requirement: (a) Must be a motor vehicle specifically designed for the transportation of garbage. Duties/ Taxes Payable: All Applicable Taxes except Customs Duty	Any person or entity authorized by ECZ under the provisions of SI 77 of 2009
456	Remission of Duty under SI23 of 2011	456 ELECTRONIC COMMUNICATIONS REGULATIONS, 2011 Legislation: SI No. 23 of 2011 Requirement: (a) The goods must be those listed on the schedule to the SI	The importer must be persons engaged in the construction of electronic communication transmission towers in unserved and underserved areas as per SI

		<p>Importer to furnish Commissioner General details of activities, location of towers, nature, quantity, tariff description and classification and the value of the items Duties/ Taxes Payable: VAT and other charges</p>	
457	<p>Suspension of Duty on fire extinguishers and fire detectors</p>	<p>457 FIRE FIGHTING EQUIPMENT REGULATIONS, 2011 Legislation: SI No. 45 of 2011 Requirement: (a) The goods must be as per the SI Duties/ Taxes Payable: VAT and other charges</p>	<p>Any person or entity approved under the provisions of SI 45 of 2011</p>
458	<p>Change of Redbook ownership between qualifying parties, before expiry</p>	<p>458 CHANGE OF REDBOOK OWNERSHIP BETWEEN QUALIFYING PARTIES WHERE NO TAXES ARE APPLICABLE, BEFORE EXPIRY Legislation: SI No. 54 of 2000 Requirement: (a) Current red book and entry Proof of exemption from paying taxes Any other relevant documents such as letter of sale or transfer of ownership Duties/ Taxes Payable: None</p>	<p>Any person or entity approved under the provisions of SI 54 of 2000</p>
460	<p>VAT Zero-Rating for Concentrates</p>	<p>460 VAT ZERO-RATING OF THE SUPPLY OF CONCENTRATES</p>	<p>The company must be those approved in the letter from the Minister of Finance</p>

		<p>(recommended to be closed subject to confirmation from DOMT)</p> <p>Legislation: SI No. 83 of 2009</p> <p>Requirement: (a) Letter of approval from the Minister of Finance</p> <p>The goods must be as per the SI</p> <p>The quantity of ores or concentrates must be those approved in the letter from the Minister of Finance</p> <p>Duties/ Taxes Payable: None</p>	
462	Duty Remission-Regulation 87A-Modified Vehicle Importation	<p>462 REMISSION OF DUTY ON MODIFIED MOTOR VEHICLE WHERE IMPORTED BY PERSON WITH DISABILITY</p> <p>Legislation: Regulation 87A of SI 54 of 2000; SI 97 of 2012.</p> <p>Requirements:</p> <p>Provide documentary evidence that the motor vehicle has been modified to suit applicant's disability</p> <p>Letter of introduction from the Director of Zambia Federation of the Disabled, or such organization which the umbrella body of all organizations of persons with disabilities is</p> <p>(c) Submit a completed</p>	Person with disability holding a Certificate of registration as a disabled person

		declaration in Form CE 25 set out in the Eighth Schedule of the Customs Regulations 2000. Duties/Taxes Payable: None	
475	Goods for Dev. Programmes - Contract Companies	APC 475 - GOODS FOR DEV. PROGRAMMES - CONTRACTED COMPANIES Legislation: Regulation 88B of SI 54 of 2000. Requirements: (a) Written contract between the Third party and the Implementing Agency whose been funded by an organization listed in the third schedule (b) ZRA confirmation of rebate from Customs Duties/Taxes Payable: None	Any person or entity listed in the 3rd schedule and approved under the provisions of regulation 88 B