

Customs and Excise (Suspension) (Amendment) Regulations, 2011  
(No. 59)

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IT is hereby notified that the Minister of Finance, in terms of section 235 as read with section 120 of the Customs and Excise Act [Chapter 23:02], has made the following regulations:—

1. These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2011 (No. 59).

2. The Customs and Excise (Suspension) Regulations, 2003, published in Statutory Instrument 257 of 2003 (hereinafter called “the principal regulations”), are amended by the insertion after section 9(J) of the following section—

*“Suspension of duty on specified motor vehicles imported by  
tourism operators*

9K. With effect from the date of publication and for a period of six months, duty is suspended on specified motor vehicles on the following tariff codes as shown below—

*Interpretation*

1. In these regulations—

“exclusive use in the tourism business” means being used entirely for the purposes of the tourism business in respect of their specified use, other than as a benefit to the employees or to the owner;

“safari operator” means person or organisation—

- (a) registered with the Zimbabwe Tourism Authority and the Safari Association of Zimbabwe for a period of not less than two years; or
- (b) approved by the Minister responsible for finance;

“specified motor vehicle” means a new motor vehicle imported or a new motor vehicle taken out of bond which is listed in the Schedule below.

*Approval of safari operators*

2. (1) The Minister of Finance in consultation with the Minister of Tourism and Hospitality Industry, shall approve a suspension of duty in respect of specified motor vehicles for the exclusive use in the tourism business by Safari Operators registered with the Zimbabwe Tourism Authority and the Safari Operators Association of Zimbabwe.

(2) The Commissioner may not grant a rebate of duty to an approved Safari Operator on the basis of non compliance with section 34C of the Revenue Authority Act [*Chapter 23:11*].

*Clearance of imported goods*

3. (1) Any specified motor vehicle to be entered under a suspension of duty provided for in these regulations shall be entered for consumption at the port of entry nearest to the premises of the operator.

(2) An operator shall, when effecting entry on importation, or on removal from bond of the specified motor vehicle under a suspension, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the specified motor vehicle is to be used solely in the operator's business.

*Transfer of imported goods to another place of business*

4. The Commissioner may authorise the transfer of the goods whose duty had been suspended, to another place of business of the same operator.

*Disposal of rebated goods*

5. (1) Subject to subsections (2) and (3) an operator shall not dispose of any motor vehicle cleared under suspension unless—

- (a) written authority of the Commissioner is obtained; or
- (b) payment of the duty suspended in accordance with these regulations has been made.

(2) The Commissioner may authorise the disposal of motor vehicle on payment of such duty, not exceeding the amount of duty suspended, as he or she thinks fit, if, in his opinion, the motor vehicle cannot be economically used for the purpose for which it was entered under suspension.

(3) Duty suspended on a motor vehicle, which would have been accidentally destroyed before being used in the tourism operator's business may be remitted if the Commissioner is satisfied that every reasonable effort was made and precaution taken to prevent its destruction.

(4) Subject to this section, motor vehicles on which suspension of duty has been granted under subsection (1) shall not be disposed of by the importer within five years of their importation or taken out of bond unless—

- (a) the Commissioner has given written permission for their disposal; and
- (b) the duty suspended has been paid.

*Requirements to be submitted to the Commissioner for eligibility to suspension of duty*

6. (1) Motor vehicles shall be admitted under a suspension only if the operator has furnished to the satisfaction of the Commissioner—

- (a) a complete specification of each model of motor vehicle; and
- (b) a completed suspension of duty form specified in the First Schedule; and
- (c) a valid tax clearance certificate and proof of registration with ZIMRA.

(2) Specified motor vehicles listed in the Second Schedule shall be eligible for suspension if imported or taken out of bond under the tariff heading indicated opposite thereto.

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FIRST SCHEDULE

SUSPENSION OF DUTY FORM

Form SR 2



**MINISTRY OF FINANCE**

New Government Complex  
Cnr Samora Machel Ave/ Fourth St  
Harare

Telephone: 796624/794571/2/3/5/6/7

Fax: 263-04-796563

Private Bag 7705, Causeway  
Zimbabwe

**APPLICATION FORM FOR SUSPENSION OF DUTY ON MOTOR VEHICLES  
IMPORTED BY A TOURISM OPERATOR**

**This form must be completed in block capitals using blue or black ink.**

**Please complete all questions as indicated.**

Please ensure you submit certified copies of Tax Clearance Certificates, Certificate of Incorporation and proof of registration with Safari Operators Association of Zimbabwe (SOAZ) and Zimbabwe Tourism Authority (ZTA).

**TOURISM OPERATOR DETAILS**

1. Name of Company & Physical Address

2. Business Telephone Number

3. Mobile Telephone Number

4. E-Mail Address

5. How long has the operator been in tourism business

6. Provide details of the tourism operator's activities

7. Have you benefited from the suspension of duty on motor vehicles before? Tick the relevant box.

NO

YES

8. If 'yes' please provide details of how the duty suspension was utilized.

9. Have your application for duty suspension been denied in the past

NO

YES

10. If 'Yes' please provide details

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11. Is the operator involved in any other business activities? Put a tick in the relevant box.

NO

YES

12. If answer to the above question is yes, please provide details

13. Please provide brief details of the motor vehicles applied duty suspension

14. Estimated cost of vehicles to be imported under duty suspension

US\$

16. Average monthly after tax income from tourism business

US\$

18. If 'yes' please provide full details

15. Please indicate the amount of duty to be paid on the equipment

US\$

17. Any other source of income

NO

YES

19. Average monthly expenses

US\$

S.I. 125 of 2011

20. Has the operator been convicted of economic crimes

NO

YES

21. If 'yes' please provide details

**Declaration**

I hereby apply for suspension of duty on motor vehicles/boat equipment (please delete the inapplicable) for the exclusive use in my tourism business. The information I have given is complete and true to the best of my knowledge.

I am also aware that my application will be automatically disqualified and may be banned from making future applications if I use a false document, lie or withhold relevant information. I declare that the documents that I have supplied with this application are genuine and the statements that I have made with this application are truthful. I understand that the relevant authorities may make reasonable checks to confirm the accuracy and authenticity of evidence I have provided and documents I have submitted with this application.

I declare that the information given on this form is correct to the best of my knowledge and belief. I also consent to the processing of information provided by me by the relevant authority.

22. Applicant's Name (in full)

23. Designation

24. Applicant's Signature

25. Date

26. Stamp

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SAFARI OPERATORS ASSOCIATION OF ZIMBABWE (SOAZ)

27. Name of Applicant

28. The applicant is registered with SOAZ

NO  YES

29. If 'yes' please indicate the number of years the Applicant has been registered with SOAZ

30. The applicant has provided a valid Tax Clearance Certificate

NO  YES

31. The company's business qualify under tourism activities

NO  YES

32. Application for duty suspension is

Recommended

Not Recommended

33. Remarks for recommendation/not recommending

34. Name (in full)

35. Designation

36. Signature

37. Date

38. Stamp



ZIMBABWE TOURISM AUTHORITY

39. Name of Applicant

40. The applicant is registered with ZTA

NO

YES

41. If 'yes' please indicate the number of years the Applicant has been registered with ZTA

42. The applicant has provided a valid Tax Clearance Certificate

NO

YES

43. The company's business qualify under tourism activities

NO

YES

44. Application for duty suspension is

Recommended

Not Recommended

45. Remarks for recommendation/not recommending

46. Name (in full)

47. Designation

48. Signature

49. Date

50. Date Stamp

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**MINISTRY OF TOURISM & HOSPITALITY**

**51. Name of Applicant**

**52. The applicant has provided all the requisite Documents**

NO

YES

**53. All the motor vehicles to be imported qualify under the duty suspension**

NO

YES

**54. If 'no', indicate/specify the motor vehicles that do not qualify**

**55. Application for duty suspension is**

Recommended

Not Recommended

**56. Remarks for recommendation/not recommending**

**57. Name (in full)**

**58. Designation**

S.I. 125 of 2011

59. Signature	60. Date	61. Date Stamp
<input type="text"/>	<input type="text"/>	<input type="text"/>

MINISTRY OF FINANCE

62. Application for duty suspension

Approved	<input type="text"/>	Not Approved	<input type="text"/>
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63. Remarks for Approval/Disapproval

64. Name (in full)	65. Designation
<input type="text"/>	<input type="text"/>

66. Signature	67. Date	68. Date Stamp
<input type="text"/>	<input type="text"/>	<input type="text"/>

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SECOND SCHEDULE

MOTOR VEHICLES ELIGIBLE FOR SUSPENSION OF DUTY

SAFARI OPERATORS

<b>Tariff Heading</b>	<b>Description of Goods</b>
8704.2140	Of a payload exceeding 800kg but not exceeding 1400kg but does not include models that are assembled by the local industry.
8704.2190	Other (exceeding 1400kg but not exceeding 5000kg) but does not include models that are assembled by the local industry.
8704.2290	Of a GVM exceeding 5 tonnes but not exceeding 20 tonnes being the Isuzu 3.5 model.
8704.3140	Of a payload exceeding 800kg but not exceeding 1400kg but does not include models that are assembled by the local industry.
8704.3190	Other (exceeding 1400kg but not exceeding 5000kg) but does not include models that are assembled by the local industry.
8704.3290	Of a GVM exceeding 5 tonnes but does not include models that are assembled by the local industry.”.