

Customs and Excise (Tourism) (Rebate) Regulations, 2011

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

Title and date of commencement

1. (1) These regulations may be cited as the Customs and Excise (Tourism) (Rebate) Regulations, 2011.

(2) These regulations shall commence on the date of publication up to the 31st August, 2013.

Interpretation

2. 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;

“tourism 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.

Rebate of duty on capital goods imported for use by approved tourism operators

3. (1) The Minister of Finance in consultation with the Minister of Tourism and Hospitality Industry, shall approve a rebate of duty in respect of—

- (a) new capital equipment for—
 - (i) expansion; and
 - (ii) modernisation; and
 - (iii) renovation;

of hotels and restaurants;

- (b) boat equipment and other goods imported or taken out of bond;

for the exclusive use in the tourism business by tourism operators registered with the Zimbabwe Tourism Authority and the Zimbabwe Council of Tourism.

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

Clearance of imported goods

4. (1) Equipment and material to be entered under the rebate of duty provided for in these regulations shall be entered for consumption at the port of entry nearest to the premises of the tourism operator.

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

Transfer of imported goods to another place of business

5. The Commissioner may authorise the transfer of rebated goods to another place of business of the same operator.

Disposal of rebated goods

6. (1) Subject to subsections (2) and (3) an operator shall not dispose of any rebated goods 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 goods on payment of such duty, not exceeding the amount of duty rebated, as he or she thinks fit, if, in his opinion, the goods cannot be economically used for the purpose for which it was entered under rebate.

(3) Duty on rebated goods, which would have been accidentally destroyed before being used in the 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, goods on which rebate of duty has been granted under subsection (1) shall not be disposed of by the importer within five years of their importation 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 rebate of duty

7. (1) Goods shall be admitted under a rebate only if the tourism operator has furnished to the satisfaction of the Commissioner—

- (a) a complete specification of each model of boat equipment being imported; and
- (b) a complete list of refurbishment material or boating equipment which are to be imported for use by the operator in the tourism business; and
- (c) a completed Tourism Rebate Form specified in the Schedule; and
- (d) a valid tax clearance certificate and proof of registration with ZIMRA.

8. The Customs and Excise (Tourism) (Rebate) Regulations, 2009, published in Statutory Instrument 60 of 2009, are repealed.

SCHEDULE

TOURISM REBATE FORM

Form TR1



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 DUTY REBATE ON CAPITAL EQUIPMENT
IMPORTED BY A TOURIST 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 Zimbabwe Tourism Authority (ZTA) and Zimbabwe Council of Tourism (ZCT).

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 rebate of duty on capital equipment before? Tick the relevant box.

NO

YES

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

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

NO

YES

10. If 'Yes' please provide details

Customs and Excise (Tourism) (Rebate) Regulations, 2011

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 equipment being applied duty rebate

14. Estimated cost of equipment to be imported under duty rebate

US\$

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

US\$

16. Average monthly after tax income from tourism business

US\$

17. Any other source of income

NO

18. If 'yes' please provide full details

19. Average monthly expenses

US\$

20. Has the operator been convicted of economic crimes

NO

YES

21. If 'yes' please provide details

Declaration

I hereby apply for duty rebate on new capital equipment for expansion, modernization and renovation/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

Customs and Excise (Tourism) (Rebate) Regulations, 2011

ZIMBABWE COUNCIL OF TOURISM

27. Name of Applicant

28. The applicant is registered with ZCT

NO YES

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

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 rebate is

Recommended

Not Recommended

33. Remarks for recommendation/Rejection

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 rebate is

Recommended

Not Recommended

45. Remarks for recommendation/Rejection

46. Name (in full)

47. Designation

48. Signature

49. Date

50. Date Stamp

Customs and Excise (Tourism) (Rebate) Regulations, 2011

MINISTRY OF TOURISM & HOSPITALITY

51. Name of Applicant

52. The applicant has provided all the requisite Documents

NO

YES

53. All the equipment to be imported qualify for exclusive use in hotel modernization, refurbishment and expansion

NO

YES

54. If 'no', indicate/specify the equipment that do not qualify

55. Application for duty rebate is

Recommended

Not Recommended

56. Remarks for recommendation/Rejection

57. Name (in full)

58. Designation

S.I. 124 of 2011

59. Signature

60. Date

61. Date Stamp

MINISTRY OF FINANCE

62. Application for duty rebate is

Approved

Not Approved

63. Remarks for Approval/Rejection

64. Name (in full)

65. Designation

66. Signature

67. Date

68. Date Stamp

