

Customs and Excise (Suspension) (Amendment) Regulations, 2012
(No. 84)

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, 2012 (No. 84).

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 Safari Operators

9K With effect from 1st January, 2013 up to 30th June, 2013 [for a period of six months], duty is suspended on specified motor vehicles of the tariff codes shown in the Second Schedule 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 a 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 new motor vehicle” means a new motor vehicle imported or taken out of bond, by the safari operator.

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 exclusive use in the tourism business by safari operators.

(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 imported 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 safari operator or at such other port the Commissioner may approve.

(2) A safari operator shall, when effecting entry on importation, or on removal from bond of 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 safari 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 safari operator.

Disposal of goods cleared under suspension of duty

5. (1) Subject to sections (2) and (3) a safari 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 or her 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 safari 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 importing safari operator within five years of their importation or being 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 safari operator has furnished to the satisfaction of the Commissioner—

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

(2) Specified motor vehicles listed in the Second Schedule below shall be eligible for suspension if imported or taken out of bond by the safari operator.

Customs and Excise (Suspension) (Amendment) Regulations, 2012
(No. 84)

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 FOR THE SUSPENSION OF DUTY ON MOTOR VEHICLES
IMPORTED OR TAKEN OUT TO HIRE BY A SAFARI 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 Safari Operators Association of Zimbabwe (SOAZ).

1. Name of Company & Physical Address

2. Business Telephone Number

3. Mobile Telephone Number

4. E-Mail Address

5. How long has the Safari Operator been in the tourism business?

6. Provide details of the Safari Operator's activities

7. Have you benefited from the suspended duty on motor vehicle before? Tick the relevant

NO

YES

8. If "yes" please provide details of how the suspended duty was utilized.

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

NO

YES

10. If "Yes" please provide details

**Customs and Excise (Suspension) (Amendment) Regulations, 2012
(No. 84)**

11. Is the Safari 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 vehicle being applied for suspension of duty

14. Estimated cost of motor vehicle to be imported under suspension of duty

US\$

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

US\$

16. Average monthly after tax income from tourism business

US\$

17. Any other source of income

E

18. If "yes" please provide full details

19. Average monthly expenses

US\$

S.I. 199 of 2012

20. Has the Safari Operator been convicted of economic crimes?

21. If "yes" please provide details

Declaration

I hereby apply for suspension of duty on a new motor vehicle imported or taken out of bond (*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.

SAFARI OPERATORS ASSOCIATION OF ZIMBABWE (SOAZ)

27. Name of Applicant

28. Is the applicant registered with SOAZ?

**Customs and Excise (Suspension) (Amendment) Regulations, 2012
(No. 84)**

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

32. Application for suspension of duty 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 (ZTA)

39. Name of Applicant

40. The applicant is registered with ZTA

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

42. The applicant has provided a valid Tax Clearance Certificate

43. The company's business qualify under tourism activities

NO

YES

44. Application for suspension of duty is

Recommended

Not Recommended

45. Remarks for recommendation/not recommending.

46. Name (in full)

47. Designation

48. Signature

49. Date

50. Date Stamp

MINISTRY OF TOURISM AND HOSPITALITY

51. Name of Applicant

52. The applicant has provided all the requisite documents

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

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

**Customs and Excise (Suspension) (Amendment) Regulations, 2012
(No. 84)**

55. Application for suspension of duty is

Recommended

Not Recommended

56. Remarks for recommendation/not recommending.

57. Name (in full)

58. Designation

59. Signature

60. Date

61. Date Stamp

MINISTRY OF FINANCE

62. Application for suspension of duty is

Recommended

Not Recommended

63. Remarks for recommendation/not recommending.

64. Name (in full)

65. Designation

66. Signature.....

67. Date.....

68. Date Stamp

SECOND SCHEDULE

MOTOR VEHICLES ELIGIBLE FOR SUSPENSION OF DUTY ON
IMPORTATION

BY SAFARI OPERATORS

Tariff Heading	Description of Goods
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.”.

