

Customs and Excise (General) (Amendment) Regulations, 2013
(No. 70)

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

1. These regulations may be cited as the Customs and Excise (General) (Amendment) Regulations, 2013 (No. 70).

2. The Customs and Excise (General) Regulations, 2001, published in Statutory Instrument 154 of 2001 (hereinafter called “the principal regulations”), are amended in section 105 (“Rebate of duty on immigrant’s effects”) by the insertion after subsection (11) of the following subsections—

“(12) Any person who has been granted the rebate who changes his residential address within two years of the grant of the rebate must notify the Commissioner within 14 days of the change of address.

(13) Any person who contravenes subsection (12) shall be guilty of an offence and liable to a fine not exceeding level seven or imprisonment for a period not exceeding twelve months or both such fine and such imprisonment.”.

3. Section 114 (“Rebate of duty on travellers’ effects”) of the principal regulations are amended by the repeal of subsection (4) and the substitution of the following—

“(4) Subject to subsection (5), the rebate provided in subsection (2) in respect of the goods referred to in paragraph (c) of that subsection shall be allowed to any particular traveller only once during a calendar month and shall not apply to—

- (a) goods which are incorrectly declared; and
- (b) goods which are imported for commercial purposes, other than goods referred to in the Customs and Excise (Suspension) (Amendment) Regulations, 2008 (No. 21); and
- (c) alcoholic beverages in excess of five litres per traveller:

Provided that the rebate shall not apply to—

- (i) spirits in excess of two litres per traveller; and
- (ii) any alcoholic beverages imported by person under the age of eighteen years; and
- (iii) goods which are imported by a person employed as the pilot or master or any member of the crew, of an aircraft, ship or vehicle arriving from outside Zimbabwe; and
- (iv) goods originating from an export processing zone established in Zimbabwe; and
- (v) blankets, refrigerators and stoves; and
- (vi) cooking oil and laundry bar soap.”.

4. Section 141 of the principal regulations is repealed and the following is substituted—

“Rebate of duty on goods for incorporation in the construction of approved projects

141. (1) Subject to this section, the Commissioner may grant a rebate of duty on goods, components or materials which are not produced locally and are used for incorporation in the construction of National projects which are certified by the Secretary for the responsible Ministry and approved by the Minister.

(2) Components or materials referred to in subsection (1) shall form a permanent part of finished project.

(3) If any goods referred to in subsection (1) are not used in the construction of the project concerned, the duty rebated by subsection (1) shall become payable in full.

(4) In this section, “responsible Ministry” means the Ministry specified as such by the Minister when approving the project concerned.”.

5. Section 175 of the principal regulations is repealed and the following is substituted—

“Clearance fee

175. The clearance fee prescribed for the purposes of section

235 of the Act for every form 21 submitted in terms of section 18, 20, 26, 62, 75, 76, 79, 82, 83, 84, 85 or 148 shall be US\$ 10 for each bill of entry.”.

6. The principal regulations are amended by the insertion of the following section after section 175A—

“Cancellation fee

175B. The cancellation fee prescribed for the purposes of section 235 of the Act for every form 21 submitted in terms of section 18, 20, 26, 62, 75, 76, 79, 82, 83, 84, 85 or 148 shall be US\$10 for each bill of entry cancelled.”.

7. Section 177 of the principal regulations is repealed and the following is substituted—

“Prescribed value

177. The free on board value prescribed for the purposes of of section 120(3) of the Act shall be fifty United States dollars.”.

