

Customs and Excise (Suspension) (Amendment) Regulations, 2013
(No. 103)

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

1. These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2013 (No. 103).

2. The Customs and Excise (Suspension) Regulations, 2003, published in Statutory Instrument 257 of 2003 (hereinafter called “the principal regulations”), are amended in section 9C by the repeal of subsection (4).

3. 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 1 January 2014 to 31 December 2014, 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 new 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 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 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 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 sections (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 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 complete 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 below shall be eligible for suspension if imported or taken out of bond under the tariff heading indicated opposite thereto.

4. The principal regulations are amended in section 9J ("Suspension of duty on Raw Materials, Intermediate Goods and Capital Goods") by the repeal of the following items—

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(No. 103)**

"Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
15.07	1507.1000	-Crude oil, whether or not degummed	Kg	15%	15%";

and the substitution of the following—

"Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
15.07	1507.1000	-Crude oil, whether or not degummed	Kg	Free	Free.".