

Customs and Excise (Suspension) (Amendment) Regulations, 2014 (No. 105)

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, 2014 (No. 105).

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

“Suspension of duty on specified motor vehicles imported by Safari operators

9K With effect from 1st January, 2014 to 31st December, 2014, duty is suspended on specified motor vehicles on the following tariff codes as shown in the Second Schedule:—

Interpretation

1. In these regulations—

“exclusive use in the Safari Operator business” means being used entirely for the purposes of the Safari Operator 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 Operators 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 Second Schedule.

Approval safari operators

2. (1) The Minister of Finance and Economic Development 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 Safari Operator business by Safari Operators registered with the Zimbabwe Tourism Authority and the Safari Operators Association of Zimbabwe.

(2) The Commissioner may not grant a suspension 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 Safari Operator.

(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 rebated goods

5. (1) Subject to sections (2) and (3) a Safari Operator shall not dispose of any motor vehicle cleared under these regulations within five years of its importation 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 the 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.

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 completed 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 shall be eligible for suspension if imported or taken out of bond under the tariff heading indicated opposite thereto.

FIRST SCHEDULE

SUSPENSION OF DUTY FORM

Form SR 2



MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

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 OR
TAKEN OUT OF BOND 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 Safari Operator Authority (ZTA) and Zimbabwe Council of Safari Operator.

SAFARI 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 Safari Operator 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

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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 vehicle being applied for suspension of duty

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

USS

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

USS

16. Average monthly after tax income from Safari Operator business

USS

17. Any other source of income

NO YES

18. If "yes" please provide full details

19. Average monthly expenses

USS

20. Has the Safari operator been convicted of economic crimes NO YES

21. If 'yes' please provide details

Declaration

I hereby apply for suspension of duty on new motor vehicle imported or taken out of bond (*please delete the inapplicable*) for the exclusive use in my Safari Operator 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 with SOAZ

28. The applicant is registered

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 safari activities

NO YES

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 SAFARI OPERATOR AUTHORITY

39. Name of Applicant
with ZTA

40. The applicant is registered

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 Safari Operator's 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

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MINISTRY OF TOURISM AND HOSPITALITY INDUSTRY

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 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 AND ECONOMIC DEVELOPMENT

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

SAFARI OPERATORS

Tariff Heading	Description of goods
8704.2140	Of a payload exceeding 800 kg but not exceeding 1 400 kg but does not include models that are assembled by the local industry.
8704.2190	Other (exceeding 1 400 kg but not exceeding 5 000 kg) 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 1 400 kg but does not include models that are assembled by the local industry.
8704.3190	Other (exceeding 1 400 kg but not exceeding 5 000 kg) 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.