

Customs and Excise (General) (Amendment) Regulations, 2014
(No. 75)

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, 2014 (No. 75).

2. The Customs and Excise (General) Regulations, 2001, published in Statutory Instrument 154 of 2001 (hereinafter called “the principal regulations”) is amended by the repeal of section 103(1), and the substitution of the following—

“103. (1) Subject to this section, and subject to such conditions or restrictions as the Commissioner-General may in each case determine, a rebate of duty shall be granted on such goods, excluding new clothing, footwear, bed linen and all foodstuffs listed in the Schedule, as the Commissioner-General may approve when such goods are imported for free distribution among persons in need by any international or regional organisation, body or agency which has been designated by the Minister as a relief organisation, body or agency:

Provided the Minister may direct the Commissioner-General to grant a rebate on any goods listed in the Schedule.

SCHEDULE

<i>Chapter of the HS</i>	<i>Description</i>
2	Meat and edible meat offal
3	Fish and crustaceans, molluscs and other aquatic invertebrates
4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
5	Products of animal origin, not elsewhere specified or included
7	Edible vegetables and certain roots and tubers

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<i>Chapter of the HS</i>	<i>Description</i>
8	Edible fruit and nuts; peel of citrus fruit or melons
9	Coffee, tea, mate and spices
10	Cereals
11	Products of the milling industry; malt; starches; inulin; wheat gluten
12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates
17	Sugars and sugar confectionery
18	Cocoa and cocoa preparations
19	Preparations of cereals, flour, starch or milk; pastry cooks' products
20	Preparation of vegetables, fruit, nuts or other parts of plants
21	Miscellaneous edible preparations
22	Beverages, spirits and vinegar
25	Salt."

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