

Customs and Excise (Tourism) (Rebate) Regulations, 2016

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: —

Title

1. (1) These regulations may be cited as the Customs and Excise (Tourism) (Rebate) Regulations, 2016.

(2) These regulations shall be deemed to have commenced on the 1st of January, 2016 up to the 31st of December, 2017.

Interpretation

2. 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;

“tourism operator” means person or organisation—

- (a) registered with the Zimbabwe Tourism Authority and the Zimbabwe Council for Tourism for a period of not less than two years; and
- (b) approved by the Minister responsible for finance; and

Grant of rebate

3. (1) The Minister of Finance and Economic Development in consultation with the Minister of Tourism and Hospitality Industry, shall approve a rebate of duty in respect of—

- (a) new capital equipment for—
 - (i) expansion; or
 - (ii) modernisation; or

- (iii) renovation of hotels and lodges but excluding restaurants and cafes located outside hotels and lodges;
- (b) boat equipment and other goods imported or taken out of bond for the exclusive use in the tourism business by tourism operators registered with the Zimbabwe Tourism Authority and the Zimbabwe Council of tourism.

(2) The Commissioner may not grant a rebate of duty to an approved Tourism Operator on the basis of non compliance with section 34C of the Revenue Authority Act [*Chapter 23:11*].

Clearance of imported goods

4. (1) Equipment and materials to be entered under the rebate of duty provided for in these regulations shall be entered for consumption at the port of entry nearest to the premises of the tourism operator.

(2) An operator shall, when effecting entry on importation, or on removal from bond of goods under rebate, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the goods are to be used solely in the operator's business.

Transfer of imported goods to another place of business

5. The Commissioner may authorise the transfer of the rebated goods to another place of business of the same Tourism operator.

Disposal of rebated goods

6. (1) Subject to sections (2) and (3) an operator shall not dispose of any rebated goods within five years of the grant of rebate unless—

- (a) written authority of the Commissioner is obtained; or
- (b) payment of the duty rebated in accordance with these regulations has been made.

(2) The Commissioner may authorise the disposal of goods on payment of such duty, not exceeding the amount of duty rebated,

as he or she thinks fit, if, in his or her opinion, the goods cannot be economically used for the purpose for which they were entered under rebate.

(3) Duty on rebated goods, which would have been accidentally destroyed before being used in the operator's business may be remitted if the Commissioner is satisfied that every reasonable effort was made and precaution taken to prevent their destruction.

*Requirements to be submitted to the Commissioner for
eligibility to rebate of duty*

7. (1) Goods shall be admitted under rebate only if the tourism operator has furnished to the satisfaction of the Commissioner—

- (a) a complete specification of each model of boat equipment being imported; and
- (b) a complete list of refurbishment materials or boating equipment which are to be imported for use by operator in the tourism business; and
- (c) a completed Tourism Rebate Form specified in the Schedule; and
- (d) a valid tax clearance certificate and proof of registration with the Zimbabwe Revenue Authority.

8. The Customs and Excise (Tourism) (Rebate) Regulations, 2013, published in Statutory Instrument 173 of 2013, are hereby repealed.

SCHEDULE
TOURISM REBATE FORM

Form TR1



MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

New Government Complex
Cnr Samora Machel Avenue/Fourth Street
Harare
Telephone: 796624/794571/2/3/5/6/7
Fax: 263-04-796563
Private Bag 7705, Causeway
Zimbabwe

**APPLICATION FORM FOR DUTY REBATE ON CAPITAL
EQUIPMENT IMPORTED BY A TOURISM 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 Zimbabwe Council of Tourism (ZCT).

TOURISM 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 tourism business?

6. Provide details of the tourism operator's activities

7. Have you benefited from the rebate of duty on capital equipment before? Tick the relevant box.

YES

NO

8. If "yes" please provide details of how the duty rebate was utilised.

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9. Has your application for duty rebate been denied in the past?

YES

NO

10. If "yes" please provide details.

11. Is the operator involved in any other business activities? Put a tick in the relevant box.

YES

NO

12. If answer to the above question is yes, please provide details.

13. Please provide brief details of the equipment being applied for duty rebate.

14. Estimated cost of equipment
be imported under duty rebate.

US\$

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

US\$

16. Average monthly income after tax
income tourism business.

US\$

17. Any other source of income?

YES NO

18. If "yes" please provide full details.

19. Average monthly expenses.

US\$

20. Has the operator been convicted of economic crimes?

YES

NO

21. If "yes" please provide details

Declaration

I hereby apply for duty rebate on new capital equipment for expansion, modernization and renovation/boat equipment (*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.

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

ZIMBABWE COUNCIL OF TOURISM

27. Name of applicant

28. The applicant is registered with ZCT

YES NO

29. If "yes" please indicate the number of years the applicant has been registered with ZCT

30. The applicant has provided a valid Tax Clearance Certificate

YES NO

31. The company's business qualify under tourism activities

YES NO

32. Application for duty rebate is

Recommended Not Recommended

33. Remarks for recommendation/rejection

34. Name (in full)

35. Designation

36. Signature

37. Date

38. Stamp

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ZIMBABWE TOURISM AUTHORITY

39. Name of applicant

40. The applicant is registered with ZTA

YES NO

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

YES NO

43. The company's business qualify under tourism activities

YES NO

44. Application for duty rebate is

Recommended Not Recommended

45. Remarks for recommendation/rejection

46. Name (in full)

47. Designation

48. Signature

49. Date

50. Stamp

MINISTRY OF TOURISM AND HOSPITALITY

51. Name of applicant

52. The applicant has provided all the requisite documents

YES

NO

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

YES

NO

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

55. Application for duty rebate is

Recommended

Not Recommended

56. Remarks for recommendation/rejection

57. Name (in full)

58. Designation

59. Signature

60. Date

61. Date Stamp

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MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

62. Application for duty rebate is

Approved

Not Approved

63. Remarks for Approval/Rejection

64. Name (in full)

65. Designation

66. Signature

67. Date

68. Date Stamp