

Customs and Excise (Suspension) (Amendment) Regulations, 2018
(No. 203)

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, 2018 (No. 203).

2. These regulations shall be effective from 1st January, 2019.

3. The Customs and Excise (Suspension) Regulations, 2003, published in Statutory Instrument 257 of 2003 (hereinafter called “the principal regulations”), are amended in section 4 (*Suspension of duty on motor vehicles and other goods imported for use by physically handicapped persons*) by the insertion of the following new subsection after subsection 3 —

“(4) With effect from 1st January, 2019, duty is wholly suspended on the tariff items listed in the Schedule below—

SCHEDULE

Heading No.	Commodity Code	Description of goods
49.05	4905.91.00	Maps and hydrographic or similar charts of all kinds including atlases, all maps, topographical plans in globes, printed in book form (published in braille)
	4905.99.00	Other (published in braille)
66.02	6602.00.00	Mobility White Canes
84.70	8470.29.00	Talking Calculator
87.13	8713.10.00	Ordinary Wheelchair
	8713.90.00	Electric Wheelchair
90.01	9001.30.00	Contact lenses
	9001.40.10	Refractive lenses of a kind used for sight correction of glass.
	9001.50.10	Refractive lenses of a kind used for sight correction of other materials

Customs and Excise (Suspension) (Amendment) Regulations, 2018
(No. 203)

Heading No.	Commodity Code	Description of goods
90.03	9003.11.10	Frames for corrective spectacle lenses
	9003.19.10	Other frames for corrective spectacle lenses of other materials
90.04	9004.90.10	Other spectacles with refractive lenses of a kind used for sight correction of other materials
90.21	9021.10.00	Orthopaedic or fracture appliances
	9021.39.00	Other artificial parts of the Body
91.01	9101.11.10	Braille Watches with mechanical display only
	9101.19.10	Other Braille Watches
	9101.21.10	Braille Watches with automatic winding
	9101.29.10	Other Braille Watches
	9101.91.10	Braille Watches electrically operated
91.02	9102.11.10	Braille Watches with mechanical display only
	9102.19.10	Other Braille Watches
	9102.21.10	Braille Watches with automatic winding
	9102.29.10	Other Braille Watches
	9102.91.10	Braille Watches electrically operated
	9102.99.10	Other Braille Watches".

4. The principal regulations are amended in section 9Q (*"Suspension of duty on powdered milk imported by approved importers"*) by the deletion of the Schedule to the section and the substitution of the following Schedule—

"SCHEDULE

Name of company	Ring-fenced Quantities (Kg per annum)	
	Full Cream Milk Powder	Skimmed Milk Powder
Alpha Omega Dairy	100 000	50 000
Carnethy Estate (Private) Limited	30 000	—
Competitive Brand Shapers, trading as CBS	40 000	—
Dairibord Zimbabwe (Private) Limited	1 500 000	1 800 000

Name of company	Ring-fenced Quantities (Kg per annum)	
	Full Cream Milk Powder	Skimmed Milk Powder
Dendairy (Private) Limited	1 500 000	530 000
Gouda Gold, trading as Yomilk	90 000	30 000
Kefalos Cheese Products	150 000	100 000
Kershelmer Dairies	40 000	20 000
Milkzim (Private) Limited	10 000	5 000
Machiareer Investments (Private) Limited, trading as Mr. Brands	50 000	—
Nestle Zimbabwe (Private) Limited	—	500 000
Probrands (Private) Limited	80 000	—

5. The principal regulations are amended in section 9T (*“Suspension of duty on fertilisers imported by approved importers”*) by the deletion of the Schedule and the substitution of the following Schedule—

“SCHEDULE

QUANTITY OF FERTILISER ELIGIBLE FOR SUSPENSION OF DUTY

Description of goods	Commodity Code	Ring fenced allocation (tonnes)
Ammonium nitrate fuel oil fertilizer	3102.30.00	10 000

Suspension of duty shall be for a period of twelve months with effect from 1st January, 2019.

6. The principal regulations are amended in section 9X (*“Suspension of duty on raw wine imported by approved manufacturers”*) by the deletion of the Schedule and the substitution of the following—

**Customs and Excise (Suspension) (Amendment) Regulations, 2018
(No. 203)**

"SCHEDULE

**QUANTITY OF RAW WINE ELIGIBLE FOR SUSPENSION OF EXCISE
DUTY**

Description of goods	Commodity Code	Ring fenced allocation (litres)
Other wine of alcoholic strength by volume not exceeding 14% vol	2204.29.99	175 000."

Suspension of excise duty shall be for a period of twelve months with effect from 1st January, 2019.

7. The principal regulations are amended in section 9Y ("*Suspension of duty on luxury buses imported by approved importers*") by the deletion of the words "31 December, 2018" and the substitution of the words "31st December, 2019".

8. The principal regulations are amended in section 9AA ("*Suspension of duty on fertilised poultry eggs for hatching imported by approved poultry breeders*") as follows—

- (a) by the deletion of the words "1st February 2018 to 31 December 2018" and the substitution of the words "1st January, 2019 to 31st December, 2019";
- (b) by the deletion of the Schedule and the substitution of the following Schedule—

"SCHEDULE

**APPROVED POULTRY BREEDERS ELIGIBLE FOR SUSPENSION OF
DUTY ON FERTILISED POULTRY EGGS**

Name of Approved Poultry Breeder	Ring-fenced quota (number of fertilised poultry eggs)
Irvine's Zimbabwe (Private) Limited	12,400,000
Hukuru Chicks (Private) Limited	1,000,000
Charles Stewart Day Old Chicks (Private) Limited	1,000,000
Sondelani Ranching Co. (Private) Limited, trading as Hamara	1,000,000
Kudu Creek Farm (Private) Limited	1,000,000

Name of Approved Poultry Breeder	Ring-fenced quota (number of fertilised poultry eggs)
Twowork Enterprises, trading as Supachick	4,000,000
Zimavian (Private) Limited	3,000,000
Doctor Henn Investment (Private) Limited	1,000,000
Chinyika Day Old Chicks (Private) Limited	500,000
Sunset Marketing (Private) Limited	500,000
East Tip Chicks (Private) Limited Eastip Poultry Abattoir & Hatchery	600,000

The Ring-fenced quota (number of fertilised poultry eggs) is for the period of the first six months of the year 2019.”.

9. The principal regulations are amended by the insertion after section 9GG, of a new section as follows—

“9HH. Suspension of duty on importation of public service buses imported by approved importers

Interpretation

1. In this section—

“approved importer” means a bus operator who is registered with the Zimbabwe Passengers Transport Operators and approved in terms of section 2 of these regulations;

“public service bus” means buses of tariff code 8702.10.11 and 8702.90.11, with a sitting capacity of at least sixty passengers being imported or removed in bond by an approved importer.

Approval of public service bus importers

2. (1) The Minister of Transport and Infrastructural Development in consultation with the Zimbabwe Passengers Transport Operators shall recommend to the Minister of Finance and Economic Development the approved list of public service bus importers for the purpose of this suspension.

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

Clearance of imported public service bus

3. (1) Approved importers shall, with effect from 1st January, 2019, be allowed to import a maximum of one hundred public service buses of a sitting capacity of at least 60 passengers under suspension of duty as provided for in these regulations.

(2) An approved importer shall, when effecting entry on importation, or on removal from bond of a public service bus under suspension, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the public service bus is to be used for transporting persons in line with the approved importer's public transportation business.

(3) The consignment of public service buses imported under these regulations shall be in the name of the approved importer and is restricted to a maximum of two buses *per annum*.

Effective rate of duty

4. Subject to these regulations, the effective rate of duty shall be five *per centum*.

Disposal of public service bus imported under suspension of duty

5. (1) Subject to sections (2) and (3) an approved importer shall not dispose of any public service bus cleared under suspension of duty 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 a public service bus 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 public service bus cannot be economically used for the purpose for which it was entered under suspension.

(3) Duty suspended on a public service bus, which would have been accidentally destroyed before being used in the approved importer'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) A public service bus shall be admitted under suspension of duty only if the approved importer has furnished to the satisfaction of the Commissioner—

- (a) written authority from the Ministry of Transport and Infrastructural Development indicating the make, model, engine number and chassis number of the luxury bus being imported; and
- (b) the approved importer's name as authorised by the Ministry of Finance and Economic Development; and
- (c) a valid tax clearance certificate and proof of registration in terms of the Revenue Authority Act [*Chapter 23:11*].”.

10. The principal regulations are amended by the insertion after section 9HH of a new section as follows—

“9JJ. Suspension of duty on specified buses imported by tour operators

Interpretation

1. In this section—

“exclusive use in the tourism business” means being used entirely for the purposes of the business in respect of their specified use, other than as a benefit to the employees or to the owner of the tourism business;

“tour operator” means a person or organisation—

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

“specified bus” means a new bus imported or taken out of bond, by the tour operator with carrying capacity of 8 to 55 passengers including the driver.

Approval of tour operators

2. (1) The Minister of Finance and Economic Development in consultation with the Minister of Tourism and Hospitality and in consultation with the Tourism Business Council of Zimbabwe shall approve a suspension of duty of specified buses for exclusive use in the tourism business by tour operators.

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

Clearance of imported goods

3. (1) Approved tour operators shall, for a period of twelve months beginning on 1st January, 2019, be allowed to import a maximum of 75 new buses of a sitting capacity of at least eight to 55 passengers including the driver under the suspension of duty as provided for in these regulations.

(2) Any specified bus imported under suspension of duty provided for in these regulations shall be entered for consumption at the port nearest to the premises of the tour operator or at such other port as the Commissioner may approve.

(3) A tour operator shall, when effecting entry on importation, or on removal from bond of the specified bus under suspension, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the specified bus is to be used solely in the tour operator’s business.

Transfer of the imported specified buses to another place of business

4. The Commissioner may authorise the transfer of the specified buses whose duty had been suspended, to another place of business of the same tour operator.

Disposal of the specified buses cleared under suspension of duty

5. (1) Subject to sections (2) and (3) a tour operator shall not dispose of any specified bus cleared under suspension unless —

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

(2) The Commissioner may authorise the disposal of specified buses 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 specified bus cannot be economically used for the purpose for which it was entered under suspension.

(3) Duty suspended on a specified bus, which would have been accidentally damaged before being used in the tour 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, specified bus on which suspension of duty has been granted in subsection (1) shall not be disposed of by the importing tour operator within five years of their importation or being taken out of bond unless —

- (a) the Commissioner has given permission for their disposal; and
- (b) the duty suspended has been paid.

Customs and Excise (Suspension) (Amendment) Regulations, 2018
(No. 203)

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

6. (1) Specified buses shall be admitted under suspension only if the tour operator has furnished to the satisfaction of the Commissioner—

- (a) a complete specification of each model of specified bus; 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 the Zimbabwe Revenue Authority.”.