

Statutory Instrument 168 of 2008

ROADS (FUEL LEVY) NOTICE, 2008

The Minister of Transport and Communications, in terms of section 22 of the Roads Act [*Chapter 13:18*], hereby makes the following notice:—

Title and commencement

- 1.(1) This notice may be cited as the Roads (Fuel Levy) Notice, 2008.
2. This notice shall be deemed to have come into operation on the 15th November, 2008.

Interpretation

3. In these regulations—
 - “agent of ZINARA” means—
 - (a) the vehicle inspecting officer stationed at a particular port of entry;
 - (b) ZIMRA or such other person as the Minister may, by notice in the *Gazette*, appoint for the purpose of collecting the fuel levy;
 - “day of importation”, in relation to the importation of fuel, the day on which the fuel is entered for customs purposes in terms of the Customs and Excise Act [*Chapter 23:02*];
 - “diesel” means fuel designed for use in a compression ignition engine;
 - “farmer” bears the meaning given to that word in section 2 of the Control of Goods (Petroleum Products Prices) Order, 2001, published in terms of Statutory Instrument 334B of 2001;
 - “Feruka fuel terminal” means the fuel terminal located near the Danganvura suburb of Mutare where fuel imported by pipeline from Beira, Mozambique, is first offloaded by NOCZIM;
 - “fuel importer” means a company or other person licensed by the Minister responsible for energy to import motor fuel in bulk;
 - “fuel levy” means the fuel levy collected in terms of this notice;
 - “motor-fuel” includes petrol and diesel;
 - “NOCZIM” means the National Oil Company of Zimbabwe (Private) Limited;
 - “petrol” means refined petroleum capable of being used as a motor-spirit, but does not include—
 - (a) paraffin; or
 - (b) diesel; or
 - (c) spirit supplied for use in aircraft;
 - “port of entry” means any point of entry which is appointed as such in terms of section 14 of the Customs and Excise Act [*Chapter 23:02*];
 - “special direct fuel import licence” means a licence issued in terms of section 3B of the Control of Goods (Petroleum Products Prices) Order, 2001, published in terms of Statutory Instrument 334B of 2001;
 - “vehicle inspecting officer” means an officer authorised as such in terms of the Vehicle Registration and Licensing Act [*Chapter 13:14*];
 - “ZIMRA” means the Zimbabwe Revenue Authority established by the Revenue Authority Act [*Chapter 23:11*];
 - “ZINARA” means the Zimbabwe National Road Administration established by section 6 of the Act.

Person authorised to levy and collect tolls

3. ZINARA is hereby specified as the person authorised to levy and collect, for the benefit of the Road Fund, a fuel levy for the purposes of the Act.

Persons responsible for payment of fuel levy and rate thereof

- 4.(1) Every fuel importer shall pay a fuel levy on the fuel imported by it at the rate calculated in terms of subsection (2) on the day of the importation of the fuel or no later than seven days thereafter.
- (2) The fuel levy payable by a fuel importer shall be calculated in accordance with the following formula:

$\frac{A \times B}{100}$

where—

A = the quantity of fuel imported by the fuel importer;

B = either of the following, as may be applicable to the fuel importer concerned—

- (i) in the case of a fuel importer who supplies fuel to the Government or Quasi-Government institutions and farmers, the landed cost at the Feruka fuel terminal of the equivalent fuel imported by NOCZIM using the prevailing ZIMRA customs foreign exchange rate; or
- (ii) in the case of a fuel importer holding a special direct fuel import licence, the landed cost in United States dollars at the Feruka fuel terminal.

Collection and remittal of fuel levy

5.(1) The amount of the fuel levy shall be payable—

(a) to ZINARA or any agent of ZINARA on the importation of the fuel into Zimbabwe at the port of entry; or (b) at the ZINARA head office in 47, Central Avenue, Harare.

(2) Any fuel levies collected by an agent of ZINARA shall be remitted to ZINARA no later than during the first five working days of the month following the month in which the levies were collected.

Prepayment of fuel levy

6.(1) A fuel importer may prepay the amount of any fuel levy payable in terms of this notice on the basis of the fuel it is permitted, by its licence, to import into Zimbabwe in any specified period.

(2) Prepayment of the fuel levy in terms of subsection (1) shall be effected at the ZINARA head office referred to in section 5(1)(b), and the Minister responsible for energy shall not issue the licence in question until the fuel importer has produced to the Minister proof of prepayment of the fuel levy.