

Statutory Instrument 154 of 2001

Customs and Excise (General) Regulations, 2001

SIs. 154/2001, 309A/01, 59/2002, 110B/2002, 314A/2002, 318/2002 13/2003, 136/2003, 256/2003, 119/2004, 147/2004, 167/2004, 219/2004, 23620/04, 48/2005, 88/2005, 149/2005, 191/2005, 238/2005, 2/2006, 64/2006, 50/2006, 202/2006, 211/2006, 212/2006, 239/2006, 56/2007, 96/2007, 107/2007, 117/2007, 159/2007, 174/2007, 12/2008, 16/2008, 45/2008, 79A/2008, 118/2008, 121/2008; 134/2008, 43/2009, 121/2009

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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:—

PART I

PRELIMINARY

1. *Title*

These regulations may be cited as the Customs and Excise (General) Regulations, 2001.

2. *Interpretation*

In these regulations—

“aid or technical co-operation agreement” means an aid or technical co-operation agreement made between a foreign Government or organisation and the Government of Zimbabwe and which has been approved for the purposes of these regulations by the Minister or a person authorised by the Minister;

“Authority” means the Zimbabwe Revenue Authority set up in terms of section three of the Revenue Authority Act [Chapter 23:11];

“carrier” includes the master of a ship and the person in charge of a vehicle;

“Commissioner” means the Commissioner responsible for Customs and Excise appointed in terms of section 20 of the Revenue Authority Act [Chapter 23:11];

“Commissioner-General” means the Commissioner-General appointed in terms of section 19 of the Revenue Authority Act [Chapter 23:11];

“customs delivery order” means the prescribed form issued by the officer that authorises the release of goods from Customs control;

“form” means the appropriate form specified in the First Schedule;

“preclearance” means the clearing of goods before they arrive in Zimbabwe;

[Definition inserted by s.i 238 of 2005]

“preclearance form or document” means the appropriate form or document referred to in the First Schedule”

[Definition inserted by s.i 238 of 2005]

“railway vehicle” means a train or a road vehicle used by a railway company or administration for the transportation of goods or passengers;

“re-warehousing” means the removal of goods from one warehouse to another;

“small wood” means wooden vessels of an individual capacity not exceeding six hundred and eighty five litres;

“train” means a railway train or any part thereof.

PART II

FORMS

3. *Prescribed forms*

(1) Any person transacting business with the Authority shall provide at his own expense all the relative forms, with the exception of forms number 31, 38, 47, 48, 49, 50 and 51.

(2) Except as otherwise specified, any form shall be printed on paper of dimensions two hundred and ten millimetres by two hundred and ninety-seven millimetres or, if in non metric size, eight inches by ten inches, with the printing running parallel to the shorter sides.

(3) No person other than the Authority or the Government Printer shall print or reproduce form No. 49.

(4) Notwithstanding the definition of “form” and subsection (1), the Commissioner may authorise the use of forms together than those prescribed for the various purposes specified in these regulations.

(5) For the purposes of section 231 of the Act, goods entered in form No. 49 or in form No. 50 shall be deemed to have been entered by bill of entry.

4. Particulars to be entered on forms

Any person who is required to complete any form required by or in terms of these regulations shall state thereon all particulars specified on such form and shall also give such information as may be required as to the description, quantities and values of any goods which may be entered on the said form, together with such particulars as may be required for the completion of reliable trade statistics.

5. Completion of forms in a legible manner

All forms required by or in terms of these regulations and the copies thereof shall be completed indelibly in a legible manner and an officer may refuse to accept any form if he considers that any part of it is illegible or that it has not been properly completed.

5A. Preclearance of goods

An importer or his agent may lodge with the Commissioner the preclearance documents on or before the arrival in Zimbabwe of the goods dispatched to Zimbabwe by railway train, road or air transport.

[Subsection inserted by s.i 238 of 2005]

PART III

IMPORTATION OF GOODS

6. Report of vehicles and goods entering Zimbabwe

The report in terms of section 26 of the Act on vehicles engaged in the transportation of goods, other than trains, shall be made in form I, completed at the time of loading the goods in the country of exportation, signed jointly by the transporter who loaded the goods and the person in charge of the vehicle, together with such copies as may be required by the officer to whom the report is made.

7. Report of aircraft entering Zimbabwe

(1) When making a report of the landing of an aircraft, in terms of subsection (2) of section 28 of the Act, the pilot shall—

- (a) produce to the officer on duty his journey log-book, or such other documents as may be approved by the Commissioner in place thereof; and
- (b) if required to do so by the officer, make a report in writing in form No. 2 together with such copies as may be required by the officer.

(2) If a report of the landing of an aircraft is made, in terms of subsection (6) of section 28 of the Act, to a magistrate or a police officer, the said magistrate or police officer shall make such arrangements as are in his power for the securing of the aircraft and any goods contained therein and shall, thereafter, report the matter to an officer and carry out any instructions which he may be given by the officer regarding the release or disposal of the aircraft and its contents.

8. Report of ships entering Zimbabwe

(1) Report of ships arriving in Zimbabwe shall be made in form No. 3 together with such copies, and copies of a manifest in a form approved by the Commissioner, as may be required by the officer to whom the report is made.

(2) Report of the arrival of a ship engaged on coasting trade shall be made by presentation to the proper officer of the report which was completed at the port where the ship was laden.

9. Report of importations by pipelines

Report of goods arriving in Zimbabwe by pipeline shall be made in form No. 8, or such manner as the officer may require, together with such copies as may be required by the officer to whom the report is made.

10. Declaration and sealing of the stores of ships, aircraft or trains

(1) The master of a ship, the pilot of an aircraft, or the person in charge of a train, arriving from any place outside Zimbabwe, shall declare the unconsumed stores of ship, the aircraft or train which are sealable goods and the said master, pilot or person in charge and every member of the crew of the said ship, aircraft or train shall also individually declare all sealable goods which each has with him, either as his property or in his possession, and shall produce such goods to an officer on demand.

(2) All sealable goods in a ship, aircraft or train which are not or cannot be entered for consumption shall be placed under seal by an officer and the master of the ship, pilot of the aircraft or the person in charge of the train shall afford every facility for such sealing.

(3) The master of a ship shall not permit any customs seal applied in terms of this section to be broken by any person other than an officer while the ship is in Zimbabwe waters until it has left its last port of call in Zimbabwe, and then the seal shall only be broken when all contact between the ship and the shore has ceased.

(4) The pilot of an aircraft shall not permit any customs seal applied in terms of this section to be broken by any person other than an officer until the doors of the aircraft have been finally closed prior to take off from its last place of departure within Zimbabwe for a place outside Zimbabwe.

(5) The person in charge of a train shall not allow any seal applied in terms of this section to be broken by any person other than an officer until the train has left Zimbabwe.

11. Removal of goods from railway vehicles

(1) With the exception of goods which are—

- (a) delivered to a container depot appointed and licensed in terms of section 19 of the Act; or
- (b) delivered to a place appointed and licensed in terms of section 20 of the Act; or
- (c) delivered into the custody of the Authority on the instruction of an officer; or
- (d) entered for warehousing; all uncustomed goods removed from any railway vehicle shall immediately be conveyed to a transit shed or customs area.

Provided that this subsection shall not apply to goods removed from one railway vehicle to another such vehicle for onward carriage to the place where the goods are to be entered.

(2) The railway authorities shall immediately notify an officer of any uncustomed goods which have been delivered to a place appointed and licensed in terms of section 20 of the Act.

12. Removal of goods from vehicles other than railway vehicles

All goods imported in any vehicle, other than railway vehicles, shall, upon their removal from such vehicle, be—

- (a) conveyed to a container depot appointed and licensed in terms of section 19 of the Act if they are imported as containerised cargo; or
- (b) conveyed to a transit shed or customs area appointed in terms of section 18 of the Act; or
- (c) delivered on the instructions of an officer into the custody of the Authority; unless their entry has been effected and their delivery has been authorised by an officer before they were removed from the vehicle.

13. Discharge of cargo from aircraft

(1) No goods shall be discharged from any aircraft which has arrived in Zimbabwe from beyond the borders of Zimbabwe until—

- (a) a report in terms of section 7 has been made; and
- (b) permission for the discharging of goods has been granted by the proper officer.

(2) All uncustomed goods discharged from an aircraft shall immediately be—

- (a) conveyed to a transit shed or customs area; or
- (b) delivered on the instructions of an officer into the custody of the Authority; and the pilot or owner of the aircraft shall be responsible for such conveyance or delivery.

14. Discharge of cargo from ships

(1) No good shall be discharged from any ship, whether such ship is engaged in the importation of goods or in coasting trade, until—

- (a) a report has been made in terms of section 8; and
- (b) permission for the discharging of goods has been granted by the proper officer who shall appoint an officer to supervise the discharging operation.

(2) Except with the written permission of the proper officer, goods shall only be discharged from a ship between sunrise and sunset.

(3) The discharging of goods from a ship shall be carried out in accordance with any instructions given by the officer appointed in terms of subsection (1) and all uncustomed goods shall be—

- (a) conveyed to a transit or customs area; or
- (b) delivered on the instructions of an officer into the custody of the Department; immediately after they have been discharged:

Provided that, with the permission of the officer, uncustomed goods may be discharged directly from a ship into a vehicle for conveyance to their destination subject to the condition that the goods shall not be removed from customs control until they have been entered in the manner prescribed in section 18.

(4) The importer of any goods discharged from a ship shall pay to an officer, before taking delivery of the goods, any fees or charges due to the Department in respect of the said goods for lighterage, wharfage, landing and transportation to a transit shed, customs area, State warehouse or other place under customs control.

(5) If the fees or charges payable in terms of subsection (4) are not paid within three months from the date of discharge the goods may be sold and the fees or charges may be recovered from the proceeds of the sale.

(6) The master of a ship from which goods have been discharged shall, as soon as the discharging operation has been completed or after such further period as the proper officer may allow, deliver to the proper officer a statement specifying—

- (a) such packages, if any, as have been reported in terms of section 8 but have not been discharged; and (b) such packages, if any, as have been discharged but have not been reported.

15. Discharge of goods from pipelines

(1) No goods which have been imported by pipeline shall be discharged from such pipeline until written permission to discharge has been granted by the proper officer, who may appoint an officer to supervise the discharging operation.

(2) All goods discharged from a pipeline shall be delivered—

- (a) to a place appointed and licensed in terms of subsection (3) of section 18 of the Act; or
- (b) if so instructed by the proper officer, into the custody of the Department; unless their entry has been effected and their delivery has been authorised by the proper officer before they were removed from the pipeline.

16. Declarations by person entering Zimbabwe

Any person travelling to or entering Zimbabwe shall—

- (a) make a declaration to an officer, in writing, in form No. 47, or in such manner as the officer may require of all goods or articles in his possession or custody; and
- (b) if so instructed, produce all such goods or articles for inspection by an officer:

Provided that, where a person elects to use a route referred to in paragraph (b) of subsection (2) of section 17, such election shall be deemed to be a declaration to the effect that the person does not have in his possession or custody any goods or articles—

- (i) which are liable to duty and do not qualify for the rebates provided in sections 104 and 114; or (ii) the importation of which is prohibited or restricted.

17. Control of baggage

(1) Any person entering Zimbabwe shall not remove his baggage or any other goods accompanying him from customs control, or cause them to be removed, until release has been authorised by an officer, neither shall such baggage or goods be delivered by any person responsible for their carriage or safe keeping, until such release has been authorised by an officer.

(2) The Commissioner may, at any port of entry, appoint routes which persons shall use upon disembarking, and may appoint different routes to be used by persons who—

- (a) have in their possession or custody any goods—
 - (i) which are liable to duty and do not all qualify for the rebates provided in sections 104 and 114; or (ii) the importation of which is prohibited or restricted; and
- (b) do not have in their possession or custody any goods referred to in paragraph (a); and where such different routes have been appointed, a person may elect to use whichever route is applicable to him.

18. Entry of goods on importation

(1) Subject to section 19, 20, 21 and 22 and any other regulations relative to any agreement, the entry of goods on or before importation shall be effected—

- (a) in the case of merchandise to be entered for consumption, with the exception of merchandise to be entered under rebate, by—
 - (i) the completion and submission to the proper officer of a bill of entry in form No. 21 and in addition, where the customs office has direct trader input facilities, registration on the customs computer system; and
 - (ii) the payment to that officer of any duty due on the goods; and
 - (iii) the payment to that officer of clearance fee prescribed in section 175.
- (b) in the case of the entry for consumption of non-merchandise goods as defined in section 112 of the Act, with the exception of goods to be entered under rebate, by—
 - (i) the making of a declaration of the goods in terms of section 16; and

- (ii) the submission to the proper officer of such evidence as to the cost, nature, quantity, freight and insurance charges of the goods as that officer may require; and (iii) the payment to that officer of any duty due on the goods.
- (c) in the case of goods in respect of which a rebate of duty has been granted in terms of sections 102, 104, 105, 106, 114, 116, 130 and 139 in such manner as the Commissioner may direct; (d)

in the case of goods to be entered under any other rebate—

- (i) the completion and submission to the proper officer of a bill of entry in form No. 21 and in addition, where the customs office has direct trader input facilities, registration on the customs computer system; and
 - (ii) the payment to that officer of clearance fee prescribed in section 175; and
 - (iii) by the payment to that officer of any duty due on the goods.
- (e) in the case of goods to be entered for warehousing or removal in bond to a destination within Zimbabwe— (i) the completion and submission to the proper officer of a bill of entry in form No. 21 and in addition, where the customs office has direct trader input facilities, registration on the customs computer system; and (ii) by the submission to that officer of proof of security in terms of section 83 of the Act, with sufficient surety for compliance with the provisions of the Act and these Regulations; and (iii) by the payment to that officer of clearance fee prescribed in section 175.
 - (f) in the case of goods for removal in bond in transit to a destination outside Zimbabwe and subject to section 60—
 - (i) the completion and submission to the proper officer of a bill of entry in form No. 21 and in addition, where the customs office has direct trader input facilities, registration on the customs computer system; and
 - (ii) by the submission to that officer of proof of security in terms of section 83 of the Act, with sufficient surety for compliance with the provisions of the Act and these Regulations:
Provided that in the case of goods to be exported to Member States of the Common Market for Eastern and Southern Africa, in form No. 30A; and
 - (iii) by the payment to that officer of clearance fees prescribed in section 175.
 - (g) in the case of travellers samples, tourists effects and tourist vehicles imported temporarily, by—
 - (i) the completion and submission to the proper officer of such declarations as he may require, or as may be prescribed elsewhere in these or any other regulations relating to customs and excise; and
 - (ii) the furnishing of such security, for the exportation of the goods or vehicles within twelve months from the date of their importation or within such shorter period as the Commissioner may specify or for the payment of duty failing exportation within that period, as the officer may demand:

Provided that this paragraph shall not apply to goods in respect of which a rebate of duty has been granted in terms of sections 102, 104, 105, 106, 114, 116, 130 and 139.

(2) Notwithstanding paragraph (a) of subsection (1), the entry for consumption on or before importation of merchandise valued at not more than an amount equivalent to one thousand United States dollars may be effected by—

- (a) the submission to the proper officer of such evidence as to the nature, quantity, origin, value, insurance and freight charges for the goods as that officer may require; and
- (b) the payment to that officer of any duty due on the goods; and
- (c) the payment to that officer of clearance fee prescribed in section 175;

Provided that this subsection shall not apply to goods to be entered under rebate.

[Subsection amended by s.i 2 of 2006]

(3) An importer who fails to pay duty in terms of subsections (1) and (2), shall pay to the proper officer a surcharge prescribed in section 176 with effect from the day following the day the duty was due.

(4) Where a bill of entry is submitted to the proper officer in terms of subsection (1), it shall, subject to subsection (5) and such exceptions as may be allowed by the Commissioner, be accompanied by the production of any documents relative to the goods which the proper officer may require, including, where appropriate, a declaration of particulars relating to customs value as provided for in section 24 and a certificate of origin as provided for in section 25.

(5) If—

- (a) an importer is unable to produce any document which may be required to be produced in terms of this section;
- or

(b) any document submitted to the proper officer is incomplete or fails to disclose all the information which that officer may require; the officer may, if he thinks fit, pending the production of any such document or amended document, accept a monetary deposit sufficient to safeguard revenue and shall thereafter allow entry of the goods to be made.

(6) If any entry made in terms of this section is incorrect, the proper officer may, and subject to such conditions as the Commissioner may impose, accept a request to amend in form No. 45 or No. 46, whichever may be appropriate.

(7) An importer who submits an incorrect entry shall pay to the proper officer the accounting fee prescribed in section 174.

(8) An importer who, for one reason or the other, is unable to effect entry of goods at the time they are imported, may, at the discretion of the proper officer, be allowed to take delivery of those goods on condition that he has lodged a monetary deposit sufficient to safeguard revenue and has subscribed to a written undertaking to effect entry of the goods within a period specified by the officer.

(9) If entry of the goods is not effected within the specified period, which in any case should not exceed three months, the deposit referred to in subsection (8) shall be forfeited to the State as if it had been taken in terms of section 40 (1a) of the Act.

19. Special conditions for goods consigned by train to Zimbabwe

(1) With the exception of—

(a) the baggage of passengers on trains;

(b) goods dispatched to Zimbabwe by passenger train;

(c) goods dispatched to Zimbabwe by post and carried by train; all goods which are consigned by train to Zimbabwe shall be entered in terms of section 18.

(2) When goods to which subsection (1) applies are consigned by train to Zimbabwe, the railway authorities shall submit—

(a) to the proper officer of the controlling custom house a train manifest detailing goods or containers arriving in Zimbabwe or such other documents as required by the Commissioner within forty-eight hours of arrival of the goods; and

(b) to the proper officer, within forty-eight hours, details of where containers or goods were delivered in Zimbabwe; and

(c) to the importer, within forty-eight hours, three copies of the written notice of the despatch and arrival of the goods in question.

(3) When the importer enters, declares or pays duty on goods in terms of subsection (1), he shall present to the proper officer two copies of the written notice sent to him in terms of subsection (2)

(4) If the entry of goods referred to in subsection (1), is not made at the time of importation, the goods shall be dealt with in accordance with section 39 or 43 of the Act, as may be appropriate.

(5) In the case of goods dealt with in terms of section 20 of the Act, if an importer fails to make an entry within ten days after the time of importation, he shall pay in addition to any penalty that may be imposed by the Commissioner in terms of section 200 of the Act, a surcharge prescribed in section 176 for each subsequent day that the duty remains unpaid thereafter.

Provided that the Commissioner may remit all or any part of this charge if he considers that the failure to comply with this section has not been due to the neglect or default of the importer concerned, or his agent.

20. Procedure for the clearance of spirits or wine imported for consumption under rebate

(1) Subject to section 120, the entry of spirits or wine imported for consumption under rebate shall be effected by—

(a) the completion and submission to a proper officer of—

(i) a bill of entry in form No. 21 and in addition, the customs office has direct trader input facilities, registration on the customs computer system; or

(ii) where a regauge has taken place, a bill of entry in form No. 21 and in addition, where the customs office has direct trader input facilities, registration on the customs computer system, supported by a voucher for writing off wet goods in form No. 51;

and

(b) the payment of any duty which may be due on such spirits or wine.

(2) When the proper officer is satisfied that—

- (a) the bill of entry submitted in terms of subparagraph (i) or (ii) of paragraph (a) of subsection (1) is in order; and
- (b) the importer is a person authorised in terms of the Act and the regulations to receive and use spirits or wine under rebate of duty;

he shall authorise delivery of the goods by issuing a customs delivery order.

(3) A person who has received spirits or wine imported for use under rebate of duty in terms of this section shall retain a copy of form No. 21 and shall produce the form to an officer on request.

21. Entry of goods imported by post

(1) All parcels or packages containing goods which have been imported by post shall be—

- (a) held by the postal authorities for examination at places within Zimbabwe at which there are custom houses; and
- (b) made available to officers for examination and the assessment of any duty due thereon.

(2) Officers responsible for the examination of goods imported by post shall enter on a form or label, to be affixed to the parcel or packages in which the goods are contained, particulars of the nature, quantity, country of origin and value of the goods and the amount of the duty, if any, payable thereon: Provided that, if—

- (a) the importer wishes the goods to be warehoused without payment of duty, or to be removed or exported in bond, or to be entered under rebate; or
- (b) an officer considers it necessary for the goods to be entered in terms of section 18; the importer shall enter them in the appropriate manner as set out in section 18, and the label affixed to the parcel shall be endorsed with the particulars of the entry in place of the particulars as to the nature, quantity, country of origin, value and duty, which would otherwise be shown thereon.

(3) With the exception of parcels or packages required to be detained by the Authority, parcels or packages which have been examined and assessed, or have been entered in terms of section 18, shall be released to the postal authorities who shall be responsible for their delivery and the collection of any duty on the goods contained therein.

(4) All duties collected by postal officials on goods imported by post shall be paid to the customs office in the area where the postal assessment office is situated in such manner as may be agreed upon by the Commissioner-General and the Postmaster-General.

(5) The correction of any assessment of duty on goods imported by post, or of the particulars relating to the nature, quantity, country of origin or value shown on the form or label mentioned in subsection (2), shall be effected, under such conditions as the Commissioner may impose, by the completion and submission of form No. 31 or No. 31 (Refund).

22. Entry of goods imported as freight in aircraft

The entry of goods imported as freight in aircraft shall be effected in the manner set out in section 18.

23. Sighting of goods

If an importer desires to make entry of his goods after sight, in terms of section 43 of the Act, he shall do so in the manner set out in section 18.

24. Declaration of value

(1) Every importer shall complete and submit with each entry to the proper officer a declaration of particulars relating to value in form No. 52A or No. 53A, depending on the method of valuation used:

Provided that an importer need not complete nor submit such a declaration in respect of goods—

- (a) admissible free of duty under the customs tariff and the surtax tariff or by virtue of an agreement or any suspension, of duty; or
- (b) which are subject to the payment of the duty and to not exceed a total value for duty purposes of US\$100 in respect of each complete consignment; or

[Paragraph amended by s.i 43 of 2009]

- (c) imported temporarily under section 124 of the Act; or
- (d) which are non-merchandise goods as defined in section 112 of the Act; unless he is specifically requested to do so by the proper officer.

(2) Any importer who requires a ruling by the Commissioner on the value of any goods shall complete and submit to a proper officer a declaration in forms No. 54A and 54B.

25. Certificates of origin for lower rates of duty

Where, under the Act, any claim to rates of duty lower than those set out in the customs tariff or in the Customs and Excise (Surtax Tariff) Notice, is made in respect of any goods because of their origin, such lower rates shall not be granted unless the person claiming them—

- (a) in the case of goods imported in terms of the Customs Agreement between the Government of the Republic of Zimbabwe and the Government of the Republics of Botswana and Malawi, produces to the proper officer a certificate of origin in form No. 61 or 65 as the case may be, duly completed and signed by the manufacturer or producer of the goods; or
- (b) in the case of goods imported in terms of the Treaty for the Establishment of the Common Market for Eastern and Southern African States, produces to the proper officer a certificate of origin in the form prescribed in the Treaty duly completed and signed by the exporter or his authorised representative and authenticated by the authority designated for that purpose in the country of export; or
- (c) in the case of goods from any other country, produces to the proper officer a certificate of origin form No. 60 or any other certificate approved by the Commissioner, completed and signed by the supplier or manufacturer of the goods;

and provides the proper officer with such information relating to the factory or manufacturing cost and local content of the goods as the Commissioner may require for the purpose of establishing the qualification of the goods for the lower rates of duty;

Provided that, in the case of goods which are imported for private use and not for trade or commercial purposes, the production of a certificate of origin may be dispensed with, at the discretion of the Commissioner.

26. Authority for delivery and removal

Goods which have been entered within Zimbabwe in terms of section 18 shall only be delivered or removed in bond by the completion and submission to the proper officer of a bill of entry in form 21 and in addition, where the customs office has direct trader input facilities, registration on the customs computer system and payment to that officer of a clearance fee prescribed in section 175.

27. Removal of goods in bond on first importation

- (1) Goods removed in bond within Zimbabwe shall only be consigned to a place—
 - (a) where there is a custom house, in the case of goods which are to be entered for consumption, temporary importation or onward transmission in bond; or
 - (b) appointed as a warehousing port, in the case of goods which are to be warehoused; or (c) appointed as a container depot in terms of section 19 of the Act.
- (2) Goods removed in bond to places within Zimbabwe shall be—
 - (a) held at their destination only in a container depot transit shed, customs area appointed in terms of section 18 of the Act or bonded warehouse in which they are to be warehoused; or
 - (b) delivered on the instruction of an officer into the custody of the Department; until they have been entered for consumption, temporary importation, onward transmission in bond, or warehousing, and authority for their delivery or onward transmission has been granted by an officer:

Provided that goods removed in bond for entry for consumption, temporary importation, warehousing or onward transmission in bond, shall be entered within ten days from importation.

(3) The removal of goods in bond by road vehicles or aircraft or by ships within Zimbabwean waters, may be disallowed by the Commissioner and, if allowed, shall be subject, in addition to the other conditions imposed by this section, to such further conditions as the Commissioner may impose.

28. Security for removal in bond

- Any person entering goods for removal in bond in terms of section 18 shall—
- (a) enter into bond in form No. 121; or
 - (b) make application in form No. 122 and make a monetary deposit to an officer of an amount not less than the duty leviable on the goods as security for the said duty.

29. Wreck

- (1) Any wreck as defined in section 39 of the Act shall be deemed to be uncustomed wreck in the absence of evidence to the contrary.
- (2) Any person in possession or control of any uncustomed wreck shall—

- (a) report to the nearest officer and complete a list in duplicate giving full particulars of all the goods which constitute such wreck; and
- (b) declare in writing that the contents of such list are true and correct; and
- (c) if the goods are not immediately entered after examination for payment of duty, for warehousing or for exportation in bond, remove them to a State warehouse or other place approved by the officer for disposal in terms of subsection (2) of section 39 of the Act:

Provided that, if the importation of the goods is prohibited they shall be liable to forfeiture unless they are exported in bond within such period as the Commissioner may allow.

(3) Any list completed in terms of subsection (2) shall be handed by the person who has completed it to the nearest officer who shall— (a) retain one copy; and

- (b) transmit the original to the proper officer at the nearest port together with a statement as to the disposal of the goods concerned.

PART IV

LICENSING OF CLEARING AGENTS

30. Application to be licensed as clearing agents

Any person who wishes to be licensed as a clearing agent in terms of section 216A of the Act shall submit an application in form No. 64 to each port of entry where he normally conducts business and furnish the following particulars or documents—

- (a) the name under which the clearing agent will operate and the address of its principal office in Zimbabwe; and
- (b) where the applicant—
 - (i) is a company, certified copies of the certificate of incorporation under the Companies Act [*Chapter 24:03*], and of the memorandum and articles of association of the company, together with the names of all shareholders and the directors of the company;
 - (ii) is a partnership a certified copy of the partnership agreement, together with the names of all the partners;

and

- (c) the names and addresses of employees of the clearing agent who will be authorised to act on behalf of the clearing agent at that port of entry for the purposes of the Act, together with details of their qualifications and experience in the field of customs law and procedure and their specimen signatures; and
- (d) evidence that the clearing agent has the necessary resources to conduct customs business; and
- (e) a tax identification number issued by the Commissioner of taxes or Commissioner for Value Added Tax.

31. Requirements before licence is issued

The Commissioner shall licence an applicant as a clearing agent if he is satisfied that— (a) in the case of an existing clearing agent—

- (i) all arrears of duty, and other debts due by the clearing agent to the Department have been paid; or are fully secured; and
- (ii) all outstanding removals in bond or in transit are accounted for or acquitted;
- (b) the clearing agent has submitted a bond in form 129 in terms of sections 216A of the Act, at every port of entry where he conducts business in terms of the Act;
- (c) where the clearing agent intends to engage in removal in bond in transit to a destination within or outside Zimbabwe, he has submitted a Removal and Transit Bond in form No. 121 at each port of entry where the transit entry will originate, in terms of section 83 of the Act;
- (d) the clearing agent has paid the licence fee prescribed in section 173;
- (e) the clearing agent and every director, manager, partner and authorised employee of the clearing agent— (i) is of good repute and has not, within the period of five years immediately preceding the application, been convicted of any contravention of the Act involving fraud, bribery or misrepresentation; and (ii) is sufficiently knowledgeable in customs law and procedure;
- (f) the clearing agent has complied with all requirements specified in section 216A of the Act.

32. Obligations of clearing agents

A clearing agent shall—

- (a) produce written authority to transact business on behalf of another person in terms of section 219 of the Act; and

- (b) not permit its licence, the name under which it is licensed or its customs assigned number to be used by any person other than a director, manager, partner or authorised employee of the clearing agent in the course of that clearing agent's business; and
- (c) not permit its security bonds to be utilised as security for the fulfilment of any obligation of any other clearing agent under the Act; and
- (d) keep proper records in terms of section 223 of the Act; and
- (e) undertake to institute administrative measures to ensure that—
 - (i) all bills of entry are submitted together with correct payment; and
 - (ii) members of its staff conduct their business in accordance with the procedures of the Act or any instructions given by the Commissioner or any of his officers; and
 - (iii) a relationship of good faith is maintained by his staff at all times in dealing with the Department; and
 - (iv) particulars on all bills of entry are correct in every respect.

33. Renewal of a licence

Application for the renewal of a clearing agents licence shall be made on form No. 64 not later than the 31st October, in respect of the following year.

34. Appeals

Any applicant or licensee aggrieved by the decision of the Commissioner not to grant or renew its licence may, within a period of thirty days after being informed of the Commissioner's decision appeal to the CommissionerGeneral, whose decision shall be final.

PART V

APPOINTMENT, BONDING AND LICENSING OF TRANSIT SHEDS

35. Appointment and licensing of transit shed

- (1) Any carrier or transporter who wishes the Commissioner to appoint and license his premises as a transit shed in terms of section 18 of the Act shall apply, in writing, to the proper officer submitting details and location of the proposed transit shed and evidence that he is a carrier or transporter.
- (2) When an application in terms of subsection (1) has been received by the proper officer he shall inspect the proposed transit shed and if the proper officer is satisfied that—
 - (a) the applicant is a carrier or transporter; and
 - (b) the premises are situated at a suitable place; and
 - (c) the premises are to be solely used as a transit shed for non-containerised goods, and are not leased to any other person for whatever purpose; and
 - (d) the building, sheds, space and other accommodation available will be suitable, secure and appropriately subdivided for the custody or storage of goods pending clearance or disposal in terms of section 39 of the Act; and
 - (e) where appropriate all entrances and exits are fitted with suitable appliances for affixing the licensee's and customs locks; and
 - (f) the proposed transit shed will be a common user facility and that there is sufficient traffic to justify its existence; and
 - (g) where appropriate all windows or other apertures are secured with iron bars bolted and clinched from inside; and
 - (h) it has sufficient and suitable space, facilities and devices for examination, measuring and weighing of goods in the shed; and
 - (i) in all other respects it is suitable for storage and handling of goods under bond; he shall write a certificate to that effect and deliver it to the Commissioner.
- (3) On receipt of the certificate referred to in subsection (2), the Commissioner, if he approves the application, may fix such conditions as he considers necessary or desirable and shall call upon the applicant to submit transit shed bond from No. 133, and appoint such transit shed and issue a license to the applicant after the appropriate licence fee, specified in section 173, has been paid.

36. Cancellation, suspension and non-renewal of transit shed licences

- (1) The Commissioner may cancel, suspend or refuse to renew a transit shed licence if there is any contravention of any provision of the Act or these regulations.

(2) No person shall use a transit shed whose license has been suspended or not renewed during the period of the suspension or non-renewal except with the written authority of the Commissioner.

(3) A licensee of a transit shed who wishes to cease operating such transit shed, shall give the Commissioner three months written notice of his intention to do so and shall provide details of all goods on hand to the Commissioner.

37. Compulsory payment of duty or surrender of goods in transit shed

Where any transit shed licence is cancelled, suspended or not renewed, the licensee will immediately—

(a) effect clearance and pay the duty due on all the goods in the transit shed; or (b) surrender the goods to the Commissioner.

38. Control and management of transit shed

(1) A licensee of a transit shed shall cause to be recorded in records, as may be approved by the Commissioner, full particulars of all goods received into or delivered from such shed, together with the authorities for such receipts or deliveries, and shall make such book or records available for inspection by an officer at any time.

(2) Every consignment of goods stored in a transit shed shall have clearly stated thereon the name of the importer or owner and the date of its arrival at such shed.

(3) A licensee of a transit shed shall—

(a) stack, arrange or move or cause to be stacked, arranged or moved any goods received at such shed—

(i) in such manner as to render them secure and accessible for inspection by an officer;

(ii) in accordance with any instructions that may be given by an officer; (b) if required by an officer, open packages in the shed.

(4) Goods of high value and damaged goods shall be placed in a secure place as required by an officer.

(5) Goods of an inflammable or dangerous nature or goods likely to cause damage to other goods shall not be placed in a place containing other types of merchandise.

(6) No naked lights shall be allowed in a transit shed except in cases of emergency or under the special authority of an officer.

(7) A licensee of a transit shed shall be responsible for the locking of a transit shed:

Provided that the Commissioner may require a transit shed or a section thereof to be locked with a customs lock.

39. Entry of goods in transit sheds Any goods in a transit shed shall be treated in terms of section 39 of the Act.

40. Release of goods from a transit shed

Goods in a transit shed can only be released on production of clearance details processed in terms of section 18.

PART VI

APPOINTMENT, BONDING AND LICENSING OF CONTAINER DEPOTS

41. Location of container depots

Container depots appointed in terms of section 19 of the Act shall be located at the ports listed in subsection (1) of section 5 of the Customs and Excise (Ports of Entry and Routes) Order, 2000, published in Statutory Instrument 256 of 2000.

42. Appointment and licensing of container depots

(1) Any person who wishes the Commissioner to appoint and license his premises as a container depot in terms of section 19 of the Act shall apply, in writing, to the proper officer submitting details and location of the proposed container depot.

(2) When an application in terms of subsection (1) has been received by the proper officer he shall inspect the proposed container depot and if the proper officer is satisfied that—

(a) the premises are situated at a suitable place; and

(b) the premises are to be solely used as a container depot and are not leased to any other person for whatever purpose; and

(c) the building sheds, space and other accommodation available will be suitable, secure and appropriately subdivided for—

(i) the receipt and manoeuvring of containers and the safe custody of containers pending unpacking; (ii) the unpacking of goods from containers;

(iii) the custody or storage of such goods pending clearance or disposal in terms of section 39 of the Act;

(iv) any other operations; and

- (d) where appropriate all doors are fitted with suitable appliances for affixing the licensee's and customs locks; and
- (e) where appropriate all windows or other apertures are secured with iron bars bolted and clinched from inside; and
- (f) it is enclosed by a suitable high wall or approved fencing or a combination of the two and suitably gated; and
- (g) its gate is manned to facilitate control of movement of vehicles, containers and goods; and
- (h) it has sufficient and suitable hard stacking area to accommodate maximum projected holding of containers subject to customs control; and
- (i) the plant, equipment and machinery provided or to be provided are suitable, having regard to the nature of containers and goods to be handled at that depot; and
- (j) it has adequate lighting in and around the buildings; and
- (k) it has suitable and secure office and storage accommodation for use by customs officers; and
- (l) there is permanent parking area for customs vehicles; and
- (m) it has suitable space, facilities and devices for examination, measuring and weighing of goods in the shed or for any other operation as may be required by the proper officer; and
- (n) in all other respects it is suitable for storage and handling of goods under bond; he shall write a certificate to that effect and deliver it to the Commissioner,

(3) On receipt of the certificate referred to in subsection (2), the Commissioner, if he approves the application, may fix such conditions as he considers necessary or desirable and shall call upon the applicant to submit Container Depot Bond form No. 130, appoint such container depot, and issue a license to the applicant after the appropriate licence fee, specified in section 173, has been paid.

(4) A container depot licence shall be prominently displayed in the container depot to which it relates.

43. Cancellation, suspension and non-renewal of container depot licences

(1) The Commissioner may cancel, suspend or refuse to renew a container depot licence in terms of paragraph (f) of subsection (i) of section 19 of the Act.

(2) No person shall use a container depot whose license has been suspended or not renewed during the period of the suspension or non-renewal except with the written authority of the Commissioner.

(3) A licensee of a container depot who wishes to cease operating such container depot, shall give the Commissioner three months written notice of his intention to do so and shall provide details of all containers and goods on hand to the Commissioner.

44. Compulsory payment of duty or surrender of goods in Container depots

Where any container depot licence is cancelled, suspended or not renewed, the licensee will immediately—

(a) cause to be cleared all the goods in container depot; or (b) surrender the goods to the Commissioner.

45. Control and management of container depots

(1) A licensee of a container depot shall cause to be recorded in records, as may be approved by the Commissioner, full particulars of all containers and goods received into or delivered from such depot, together with the authorities for such receipts or deliveries, and shall make such books or records available for inspection by an officer at any time.

(2) Every consignment of goods stored at a container depot shall have clearly stated thereon the name of the importer or owner and the date of its arrival at such depot.

(3) A licensee of a container depot shall—

(a) stack, arrange or move or cause to be stacked, arranged or moved any goods received at such depot—

(i) in such manner as to render them secure and accessible for inspection by an officer;

(ii) in accordance with any instructions that may be given by an officer;

(b) demarcate the container depot onto specific areas for the storage of containers as follows— (i) new arrivals not yet cleared; and

(ii) containers cleared but awaiting delivery to consignee; and

(iii) containers remaining uncleared after ten days and is to stack all containers according to their status;

- (c) provide officers with adequate space and facilities for the examination of goods in the container depot and with devices for accurately measuring and weighing such goods;
 - (d) if required by an officer, open containers or packages in the container depot.
 - (4) Goods of high value and damaged goods shall be placed in a secure place as required by an officer.
 - (5) Goods of an inflammable or dangerous nature or goods likely to cause damage to other goods shall not be placed in a place containing other types of merchandise.
 - (6) No naked lights shall be allowed in a container depot except in cases of emergency or under the special authority of an officer.
 - (7) A licensee of a container depot shall be responsible for the locking of a container depot.
- Provided that the Commissioner may require a container depot or a section thereof to be locked with a customs lock.
- (8) Subject to section 48 no person other than an officer shall examine any goods or open or alter packages in a container depot unless immediate action is necessary for the safety of the goods.
 - (9) A licensee of a container depot who takes any action in terms of subsection (8) shall immediately after taking such action notify an officer of the fact and of the nature of the action taken and the reasons therefore.
 - (10) Importers or their agents are to notify the container depot operator and the Customs Officer-in-Charge resident at the container depot clearance details within forty-eight hours of such clearance even if delivery of goods is not taking place at that time.

46. Inspection of containers, verification of seal status, receipt and unpacking of containers and reports on shortages and surplus of goods in containers

On the arrival of any container, a licensee of a container depot shall—

- (a) examine the seal status of such container to establish whether or not the container is secure and shall report any seal or container discrepancy or damage to an officer in form No, CD/SDR Condep Depot Seal Discrepancy/Damaged Container Report;
- (b) after making the entries required by subsection (1) and (2) of section 45 stack or move such container to an appropriate place to unpack the contents thereof for subsequent delivery to the importer or his agent after obtaining authority for the release of such goods in terms of section 26;
- (c) report any shortage against or surpluses to the manifested quantities or any damage to the goods to the proper officer in form No, CDC/CD Condep Cargo Discrepancy Report within twenty-four hours of discovery of such discrepancy or damage;
- (d) move any goods that are surplus to the manifested quantity to an area set aside for the purpose at such depot or to a State warehouse.

47. Release of containerised goods from container depots

Containers and goods may be released from a container depot if the following are complied with—

- (a) submission by the importer of a customs delivery order and serially numbered container release order, bearing original customs date impressions and customs officer's name and original signature; and
- (b) final release authority from Customs Officer-in-Charge resident at the container depot; and (c) a customs stamped gate pass issued on the same day.

The container depot operator is not allowed to remove any container or goods from the container depot if any of the listed conditions are not met.

48. Procedure and notice to be given for the recapping or other manipulation of goods

Where a licensee of a container depot wishes to repack or otherwise manipulate goods in a container depot, he shall obtain the approval of the proper officer to do so and give not less than twenty-four hours notice before proceeding with such operation.

49. Directions concerning containerised cargo

The Commissioner may give such directions in writing relating to the entry, landing, loading, storage and examination of goods as he considers necessary to any person who, in his opinion, is importing or exporting such goods as containerised cargo.

PARY VII

APPOINTMENT, LICENSING AND OPERATIONS OF PRIVATE RAILWAY SIDING

50. Appointment and licensing of private railway siding

(1) Any person who wishes the Commissioner to appoint and licence any private railway siding in terms of section 20 of the Act shall apply in writing to the proper officer, submitting details and location of the private siding.

(2) When an application in terms of subsection (1) has been received by the proper officer he shall submit the application for interim approval by the Commissioner and after this interim approval has been given by the Commissioner, he shall thereafter inspect the private siding and satisfy himself that—

- (a) it is registered in the name of the licensee; and
- (b) the buildings at the siding are suitable for storage of non-containerised and break-bulk goods and are fitted with suitable appliances for affixing the licensee's and customs locks; and
- (c) where appropriate all windows or other apertures are secured with iron bars bolted and clinched inside; and
- (d) the private siding is not designed to receive containerised goods.

Once satisfied, the proper officer shall write a certificate to that effect and shall thereafter call upon the prospective licensee of the private siding to enter into a bond in form No. 134.

(3) The bond and certificate referred to in subsection (2) shall be sent to the Commissioner who, if he finally approves the application and the bond, shall appoint the private siding and issue a licence to the prospective licensee after the licence fee specified in section 173 has been paid.

(4) A licence issued in terms of subsection (3) shall be entered within ten days in terms of section 39 of the Act.

51. Entry of goods at private siding

Any goods deposited at a licenced private siding shall be entered within ten days in terms of section 39 of the Act.

52. Control of goods in a private siding

The licensee of a private siding shall cause to be recorded in a book kept for the purpose, in such manner as the Commissioner may require, full particulars of all goods received into the private siding and shall not use the goods until they are properly cleared.

53. Cancellation, suspension and non-removal of private railway siding licence

(1) The Commissioner may cancel, suspend or refuse to renew a private railway siding licence if there is any contravention of any provision of the Act or these regulations.

(2) The Railway authorities shall not deliver any uncustomed goods to any private railway siding where licence has been cancelled or suspended for any reason after being advised of the cancellation or suspension by the proper officer.

PART VIII

EXPORT PROCESSING ZONES MANAGEMENT

54. Appointment and licensing of export processing zones

Any person wishing to have his structure appointed and licenced as an export processing zone for customs purposes shall submit to the Commissioner the following—

- (a) written confirmation that the structure is located at the port listed in subsection (3) of section 5 of the Customs and Excise (Ports of Entry and Routes) Order, 2000 (Statutory Instrument 256 of 2000); and
- (b) written confirmation that his structure is situated in an enclosure described in section 64 of the Act; and (c) a valid investment licence issued in terms of section 26 of the Export Processing Zones Act [*Chapter 14:07*].

55.

56. Goods originating from outside Zimbabwe

Goods—

- (a) imported from outside Zimbabwe and destined for an export processing zone shall be entered in terms of section 18;
- (b) removed from a bonded warehouse into an export processing zone shall be entered in terms of section 18.

57. Goods originating from an export processing zone

Goods exported from an export processing zone shall be entered in terms of section 18.

PART IX

COASTING TRADE AND GOODS IN TRANSIT

58. Report of ships engaged in coasting trade

- (1) Before any coasting ship departs from its place of lading a report in form No. 4 shall be delivered by the master or the owner of the ship to the proper officer, together with such copies as such an officer may require.
- (2) When making report in terms of subsection (1) the master shall submit to the proper officer copies of all bills of entry for removal in bond relative to any goods to be removed in bond in his ship.
- (3) the original of the report mentioned in subsection (1) shall be signed by the proper officer and returned to the master or owner of the ship for the purpose specified in section 52 of the Act, together with the copies of the bills of entry mentioned in subsection (2), for presentation to the proper officers at ports of discharge.

59. Payment of fees and charges of lighterage, wharfage, etc.

When fees or charges due to the State in terms of section 53 of the Act have not been paid by the consignor or consignee, as the case may be, an officer may detain the goods pending payment of the fees or charges and, if the fees or charges are not paid within three months from the date on which the services were provided, the goods may be sold and the fees or charges may be recovered from the proceeds of the sale.

60. Goods in transit

- (1) Subject to this section, all goods transported through Zimbabwe shall be entered in the manner set out in section 18—
 - (a) at the port at which they first arrive; or
 - (b) at such other place as may be directed by an officer at the port at which they first arrive.
- (2) Goods may be removed by ship in transit through Zimbabwean waters without being entered in terms of section 18 subject to the conditions that—
 - (a) the goods shall not be removed from the ship while it is in Zimbabwean waters except for the purpose of being transferred to another ship for onward transmission; and
 - (b) any goods removed from a ship within Zimbabwean waters in terms of paragraph (a) shall immediately be—
 - (i) transferred to another ship for onward transmission; or
 - (ii) placed in a transit shed; or
 - (iii) delivered into the custody of the Authority until such time as they are placed on another ship for onward transmission.
- (3) Goods may be removed by aircraft in transit through Zimbabwe without being entered in terms of section 18 subject to the conditions that—
 - (a) the goods shall not be removed from the aircraft while it is in Zimbabwe except for the purpose of being transferred to another aircraft for onward transmission; and
 - (b) any goods removed from an aircraft in terms of paragraph (a) shall immediately be—
 - (i) transferred to another aircraft for onward transmission; or
 - (ii) placed in a transit shed; or
 - (iii) delivered into the custody of the Authority until such time as they are placed on another aircraft for onward transmission;

and

 - (c) unless the pilot or owner of the aircraft has given security in terms of section 217 of the Act, the officer at the aerodrome at which the aircraft makes its first landing in Zimbabwe may take from the pilot or owner such security as he considers necessary to safeguard revenue pending removal of the goods from Zimbabwe.
- (4) Where goods are to be removed by train in transit through Zimbabwe the Commissioner may at his discretion dispense with entry in terms of section 18 subject to the conditions that—
 - (a) the goods shall not be removed from the train within Zimbabwe except for the purpose of being transferred to another train for onward transmission; and
 - (b) any goods removed from a train in terms of paragraph (a) shall immediately be—
 - (i) transferred to another train for onward transmission; or
 - (ii) placed in a transit shed appointed in terms of section 18 of the Act; or a container depot appointed in terms of section 19 of the Act; or
 - (iii) delivered into the custody of the Department, until such time as they are placed in another train for onward transmission.

(5) The removal of goods by road vehicles in transit through Zimbabwe may be disallowed by the Commissioner, and if allowed, shall, in addition to any other conditions that the Commissioner may impose, be subject to the conditions that—

(a) the goods shall not be removed from the road vehicle within Zimbabwe except with the written permission of a proper officer for the purposes of being transferred to another road vehicle for onward transmission; (b) any goods removed from a vehicle in terms of paragraph (a) shall immediately be—

- (i) transferred to another vehicle for onward transmission; or
- (ii) placed in a transit shed appointed in terms of section 18 of the Act; or
- (iii) delivered into the custody of the Authority until such time as they are placed in another vehicle for onward transmission or dealt with in terms of subsection (7);

(c) goods removed from a vehicle in terms of paragraph (a) shall not be repacked or have their original packing tampered with in any manner, whatsoever, without the written permission of the proper officer.

(d) containers conveying goods through Zimbabwe shall not be opened whilst in Zimbabwe and any seals which are found or placed on the containers shall not be broken or tampered with:

Provided that the proper officer may give written permission to—

- (i) break a seal and open a container whilst it is in Zimbabwe under any conditions as he may specify;
 - (ii) break a seal, destuff, pack, reconsolidate and seal a container only at a licensed container depot;
- (e) any goods in transit shall be exported within three days of the date of entry of removal, or be delivered to the custody of the Department within that period;
- (f) road vehicles conveying goods through Zimbabwe shall use such routes as may be specified by the Commissioner.

(6) Articles which are not merchandise and are the property of individuals wishing to travel through Zimbabwe by any means may be removed in transit through Zimbabwe under such security as may be required by an officer at the port at which they first arrive.

(7) Goods deposited in a transit shed or delivered into the custody of the Authority in terms of this section shall, if they are not loaded for onward transmission and removed within ten days or such longer period as the Commissioner, at his discretion may allow, be deemed to have been abandoned and shall be disposed of in the manner set out in subsection (2) of section 39 of the Act.

(8) The written permission of a proper officer referred to in subsection (5) is not required where immediate action for the safety of the goods is necessary after an accident or fire.

(9) Where action has been taken in terms of paragraph (8), the carrier or the owner of the goods shall notify the nearest customs office of this fact within twenty-four hours from time of accident or fire.

(10) If any transporter or owner of the goods contravenes any provisions of this section—(a) the goods may be liable for seizure; and

(b) the offender may be liable to a fine of US\$500 dollars.

[Paragraph amended by s.i 43 of 2009]

PART X

EXPORTATION OF GOODS

61. Report of vehicles and goods leaving Zimbabwe

A report on the departure from Zimbabwe of vehicles, other than trains, engaged in the transportation of goods shall be made in form No. I, or in such manner as the officer may require together with such copies as may be required by the officer to whom the report is made.

62. Entry of goods for exportation

(1) Subject to sections 79 and 83, the entry of goods for exportation shall be effected— (a) in the case of all merchandise—

- (i) by the completion and submission of a bill of entry in form No. 21 to an officer, and in addition, where the customs office has direct trader input facilities, registration on the customs computer system; and
- (ii) by the payment to that officer of the clearance fee prescribed in section 175; and
- (iii) in the case of goods exported in bond, by the submission to that officer of proof of security in terms of section 83 of the Act for compliance with the provisions of the Act:

Provided that—

- A. in the case of goods being exported to Members States of the Common Market for eastern and Southern Africa, the Commissioner may require submission of form 30A in addition to form 21; and
 - B. goods for which a bill of entry has been submitted and assessed by customs, export shall be made within ten days of assessment date;
- and
- (iv) the Commissioner may dispense with the submission of a bill of entry from No. 21 in respect of merchandise of a value up to an amount equivalent to one thousand United States dollars;
- [Subparagraph amended by s.i 2 of 2006]
- (b) in the case of goods to be exported by post, by the completion and submission to a postal official of form No. 38;
 - (c) in the case of non-merchandise goods as defined in section 112 of the ct, in such manner as the Commissioner may direct.
 - (2) Declaration in form No, 38 accepted by postal officials shall be despatched to the nearest Custom House.
 - (3) If any bill of entry passed in terms of this section is incorrect, the proper officer may, subject to such conditions as the Commissioner may impose, including the surrender of the stamped consignment notes, accept a request to amend in form No. 45.
 - (4) An exported who submits an incorrect entry shall pay to the proper officer the accounting fee prescribed in section 174.

63. Authority to load for exportation

- (1) With the exception of—
 - (a) the baggage of travellers which is accompanied by the owners; and
 - (b) goods whose entry for exportation has been accepted by a postal official; goods shall only be accepted by a carrier for exportation after such exportation has been authorised by an officer for the impression of the official customs stamp twice over the signature of the officer on the original copy of any consignment note, waybill, bill of lading, form No. I or other document relative to the dispatch of the goods.
- (2) In the case of goods whose entry for exportation is presented to a postal official acceptance of such entry by such official shall be deemed to be authority in terms of section 55 of the Act for the loading of the goods for exportation.
- (3) Any goods in respect of which authority to load has been granted in terms of subsection (1) shall be removed from Zimbabwe within ten days of such authority having been granted.
- (4) Once authority to load goods for export has been granted in terms of subsection (1) or (2), the goods shall not be delivered in Zimbabwe unless such delivery has been authorised by an officer in writing, in such form as the officer may consider suitable, signed by the officer and bearing the impression of the official customs stamp.

64. Registration of goods on exportation

- (1) Articles which are to be exported from and returned to Zimbabwe may be registered, before exportation takes place, at a custom house: Provided that—
 - (a) the articles shall be produced for inspection by the officer registering them;
 - (b) articles shall not be registered unless they can be accurately described when registered and are capable of being identified on their return.
- (2) Evidence of registration in form No. 48 shall be supplied on request, to persons registering articles in terms of subsection (1).

65. Loading of cargo in ships

- (1) No goods shall be laden in any ship, whether such ship is engaged in the exportation of goods or in coasting trade, until—
 - (a) application has been made in form No. 5 to the proper officer for permission to load the said ship; and (b) the proper officer has granted such permission and appointed an officer to supervise the loading operation.
- (2) Except with the written permission of the proper officer, goods shall be laden in a ship between sunrise and sunset.
- (3) The loading of goods into a ship shall be carried out in accordance with any instructions given by the officer appointed in terms of paragraph (b) of subsection (1).

(4) When fees or charges due to the State referred to in subsection (3) of section 55 of the Act have not been paid by the person exporting the goods in question before the time when the master of the ship wishes to depart, the goods on which they are due shall be discharged from the ship and taken into the custody of the Department and, if the fees or charges are not paid within three months after the date of discharge, the goods may be sold and the fees or charges may be recovered from the proceeds of the sale.

66. Operation of pipelines for the exportation of goods

(1) No operator of a pipeline may commence pumping goods through that pipeline for the exportation without the prior written authority of the proper officer, who may appoint an officer to supervise the pumping operation.

(2) Before any goods are placed in a pipeline for exportation the operator of the pipeline shall make a report to the proper officer in form No. 9 of the goods to be exported and shall comply with such instructions as may be given by an officer appointed to supervise the pumping operation.

67. Outward clearance of ships

(1) Report of a ship bound for a port outside Zimbabwe shall be made in form No. 6 together with such copies as may be required by the officer to whom the report is made and, when the officer is satisfied that a correct report has been made, he shall sign the said forms and return copies thereof to the master of the ship as evidence of outward clearance.

(2) When making a report outwards in terms of subsection (1) the master shall submit to the proper officer copies of all bills of entry or other customs documents relating to the exportation of the goods mentioned in the report.

(3) If a ship bound for a port outside Zimbabwe calls at an intermediate port within Zimbabwe, the master of the ship shall obtain a fresh certificate of clearance from the proper officer at the intermediate port before causing or permitting the ship to depart therefrom.

68. Outward clearance of aircraft

(1) Report of aircraft bound for a place outside Zimbabwe shall be made by the completion and submission to an officer of form No. 7, together with such copies as may be required by the officer to whom the report is made, or by the submission of such other document as the officer may require and, when the officer is satisfied that a correct report has been made, he shall sign the relative form or document and return copies thereof to the pilot or owner of aircraft as evidence of outward clearance.

(2) If, after outward clearance has been effected at one customs aerodrome, within Zimbabwe, an aircraft lands at another place within Zimbabwe, before crossing the border, the pilot or owner shall obtain a fresh clearance before causing or permitting the aircraft to leave Zimbabwe.

69. Sealing of duty-paid stores of ships, aircraft and trains

Any goods on which duties have been paid and which are included in the stores of a ship, aircraft or railway train may, at the request of the master of the ship, or the pilot of the aircraft or the person in charge of the train, be placed under seal by an officer before the ship, aircraft or train leaves Zimbabwe and if, on the return of the ship, aircraft or train, the seal and the compartment upon which it was placed are found to be intact, the goods may be released without payment of duty.

70. Sealing of non-duty paid stores of ships or aircraft

When any goods which have been removed from bond in terms of section 81 are placed in a ship or aircraft leaving Zimbabwe they shall be placed under seal in the ship or aircraft, as the case may be, by an officer and the seal shall not be broken until—

- (a) in the case of a ship, the ship has left its last port of call in Zimbabwe and then only when all contact between the ship and the shore has ceased;
- (b) in the case of an aircraft, the doors of the aircraft have been finally closed prior to take-off from its last place of departure within Zimbabwe for a place outside Zimbabwe.

PART XI

APPOINTMENT, LICENSING AND OPERATIONS OF BONDED WAREHOUSES

71. Appointment and licensing of bonded warehouses

(1) Any person who wishes the Commissioner to appoint and licence any warehouse in terms of section 68 of the Act shall apply in writing to the proper officer, submitting details and location of the bonded warehouse.

(2) When an application in terms of subsection (1) has been received by the proper officer he shall submit the application for interim approval by the Commissioner and after this interim approval has been given by the Commissioner, he shall thereafter inspect the warehouse and satisfy himself that—

- (a) it is conveniently situated near a warehousing port listed in the Customs and Excise (Ports of Entry and Routes) Order 2000, published in Statutory Instrument 256 of 2000; and
- (b) its doors are fitted with suitable appliances for affixing the prospective licensee's and customs locks; and
- (c) its windows or other apertures are secured with iron bars, bolted and clinched inside; and
- (d) in all other respects it is suitable for the warehousing of goods under bond; if satisfied, the proper officer shall write a certificate to that effect and shall thereafter call upon the prospective licensee of the warehouse to enter into a bond in form No.125.

(3) The bond and certificate referred to in subsection (2) shall be sent to the Commissioner who, if he finally approves the application and the bond, shall appoint the warehouse and issue a licence to the prospective licensee after the licence fee specified in section 173 has been paid.

(4) A licence issued in terms of subsection (4) shall be displayed prominently in the warehouse to which it relates.

72. Compulsory re-warehousing, payment of duty on or exportation of warehoused goods

(1) If—

- (a) any licence issued in respect of a warehouse in terms of section 71 is cancelled or is not renewed after it has expired; or
- (b) at any time the proper officer is not satisfied that a licensed warehouse provides for the adequate securing of goods under bond;

the proper officer shall cause all goods deposited therein immediately to be removed and deposited in a properly licensed warehouse providing adequate security, or in a State warehouse, unless the owner of the goods forthwith enters the goods for payment of duty or exports then under bond.

(2) Any expenses incurred in the removal of goods in terms of subsection (1) shall be borne by the owner of the goods.

73. Control of warehoused goods and management of warehouses

(1) The licensee of a bonded warehouse shall cause to be recorded in a book kept for the purpose, in such manner as the Commissioner may require, full particulars of all goods received into or delivered from the warehouse, together with the authorities for such receipts or deliveries, and shall make such book available for inspection by an officer at any time.

(2) The licensee of a warehouse shall give to an officer a receipt in form No. 26 for all goods placed in the warehouse.

(3) All goods warehoused shall be stacked in the warehouse in such a manner as to render them accessible to inspection in accordance with such instructions as may be given by an officer.

(4) The date of warehousing and the name of the importer or owner shall be clearly noted on each particular consignment of goods warehoused.

(5) Goods of an inflammable or dangerous nature or goods likely to cause damage to other goods shall not be placed in a warehouse containing other types of merchandise.

(6) No naked lights shall be allowed in a warehouse except in cases of emergency or under the special authority of an officer.

(7) No public sale shall be conducted within a warehouse.

(8) No warehouse shall be allowed to remain open between sunset and sunrise except with the written permission of an officer.

(9) The licensee of a warehouse shall be responsible for the locking thereof but the Commissioner may require warehouse to be locked with a customs lock.

(10) Save as is provided in section 78 and in subsection (12), no person, other than an officer, shall examine any warehoused goods or open or alter the packages in a warehouse except with the permission of the proper officer and, if the proper officer so directs, in the presence of an officer unless— (a) immediate action for the safety of the goods is necessary; and

- (b) when such action has been taken, the licensee of the warehouse or the owner of the goods immediately notifies the nearest available officer of the fact.

(11) The licensee of a warehouse which is a bulk storage tank or two more bulk storage tanks shall gauge and calibrate or empty and re-gauge and re-calibrate any such tanks whenever required to do so by a proper officer, and such operation shall be carried out in such manner as the proper officer may approve.

(12) The proper officer may in writing authorise the owner of any goods in a warehouse to unpack, assemble and demonstrate the goods in the warehouse under such conditions and with such safeguards as the proper officer may require.

74. Warehousing of goods

(1) No person shall warehouse or re-warehouse any goods upon which the duties have not been paid, or enter such goods for warehousing or re-warehousing, unless the warehouse in which they are to be placed has been duly licensed and appointed in terms of section 71.

(2) Subject to subsection (3), no person shall deposit or secure goods in any warehouse unless such goods have been entered for warehousing or re-warehousing in terms of section 18, 75 or 76, as the case may be.

(3) If any person wishes to manufacture goods in bond from non-dutiable materials and dutiable materials, the non-dutiable materials required in the process of manufacture may be warehoused under such conditions as the Commissioner may impose.

(4) Packages whose contents are damaged or are not complete as packed shall not be entered for warehousing or re-warehousing:

Provided that—

(a) packages containing wet goods in bulk, which are not complete as packed, may be warehoused or rewarehoused if the owner or importer submits to an officer a request for regauge in form No. 51 and thereafter pays duty, subject to section 120, on any deficiency which may be found.

(b) if the containers of any wet goods in bulk are damaged such containers shall, before the goods are warehoused or re-warehoused, be repaired to the satisfaction of an officer, or the goods shall be transferred to sound containers;

(c) the goods remaining intact in any package which is not complete as packed may, where the Commissioner is satisfied that they are intended for sale at a duty-free shop or for use as stores in ships or aircraft, be warehoused or re-warehoused under such conditions as he may impose.

(5) Goods which have been entered for warehousing or re-warehousing shall, without delay, be consigned to and deposited in the warehouse specified in the bill of entry and the licensee of the warehouse shall sign a receipt for them in form No. 26 and shall deliver it to an officer.

(6) Any loss or diminution of goods during their transportation to a warehouse shall immediately be reported by the licensee of the warehouse to an officer and the owner of the goods shall, subject to section 88, bring duty to account, by bill of entry in form No. 21, according to the nature of the goods, on all packages lost and on all packages the contents of which have diminished during transportation to the warehouse, no allowance being made for the diminution:

Provided that in the case of goods intended for sale at a duty-free shop or for use as stores in ships or aircraft, only that portion of the goods which has been lost, destroyed or damaged shall be subject to this subsection.

(7) Subject to section 83, no person shall take goods out of or deliver goods from a warehouse except on an order in writing from an officer.

75. Procedure for warehousing of excisable goods

(1) The entry for warehousing of goods produced in Zimbabwe and liable to excise duty or surtax shall be effected by—

(a) the completion and submission to the proper officer of a bill of entry in form No. 21 and in addition, where the customs office has direct trader input facilities, registration on the customs computer system; and (b) the payment to that officer of clearance fees prescribed in section 175.

(2) After entry has been effected in terms of subsection (1) the proper officer shall authorise the warehousing of the goods by signing a copy of the warehousing entry and returning it to the person who presented the entry together with a customs delivery order.

(3) The manufacturer of any goods liable to excise duty or surtax which have been warehoused in terms of this section shall record full particulars of the goods, together with the number and date of the bill of entry relative to their warehousing, in the return required in terms of section 142 of the Act.

(4) Cigarettes shall only be warehoused in terms of this section in unbroken packages each containing not less than five hundred cigarettes.

(5) If any bill of entry passed in terms of this section is incorrect the proper officer may, subject to such conditions as the Commissioner may impose, accept a request to amend in form No. 45.

(6) Any person who submits an incorrect entry shall pay to the proper officer the accounting fee prescribed in section 174.

76. Procedure for re-warehousing of goods or for removal in bond to another port

(1) Subject to subsection (3) of section 71 of the Act, the entry of goods for removal from a warehouse for rewarehousing at the same or another port, or for removal in bond in order that they might be entered for consumption at another port, shall be effected—

(a) by the completion and submission to the proper officer of a bill of entry in form No. 21 and in addition, where the customs office has direct trader input facilities, registration on the customs computer system, and, in the case of goods to be removed from a warehouse to another warehouse at the same port, such bill of entry shall be accompanied by a bill of entry in form No. 21, completed by the licensee of the warehouse to which the goods are to be removed; and

(b) by the payment to that officer of clearance fee prescribed in section 175.

(2) After entry has been made in terms of subsection (1), the proper officer shall authorise the removal of the goods by signing a copy of the bill of entry in form No. 21 and returning it to the owner for the goods, together with a customs delivery order, and, in the case of goods to be removed to another port, he shall also give authority for the carriage of the goods in the manner set out in subsection (3) of section 26.

(3) After authority for removal has been granted in terms of subsection (2) goods to be re-warehoused in the same port shall be removed and re-warehoused in terms of section 73 and goods to be re-warehoused at another port shall be conveyed without delay to that port where they shall be deposited in transit shed, or shall be delivered into the custody of the Department, pending their entry for re-warehousing or consumption.

(4) Goods which have been removed in bond from one port to another in terms of this section shall, within three days after their arrival at the latter port, be entered for re-warehousing and be duly re-warehoused or shall be entered for consumption, failing which they shall be removed to a State warehouse for disposal in the manner set out in subsection (2) of section 39 of the Act.

(5) The entry of goods for re-warehousing shall be effected—

(a) by the completion and submission to the proper officer of a bill of entry in form No. 21 and in addition where the customs office has direct trader input facilities, registration on the customs computer system; and (b) the payment to that officer of clearance fee prescribed in section 175.

(6) Subsection (3) of section 27 shall apply to removals effected in terms of this section.

(7) If any bill of entry passed in terms of this section is incorrect, the proper officer may, subject to such other conditions as the Commissioner may impose, accept a request to amend in form No. 45.

(8) Any person who submits an incorrect entry shall pay to the proper officer the accounting fee prescribed in section 174.

77. Procedure for the removal of wet goods from a warehouse for regauging, etc.

(1) If the owner or importer of any warehoused wet goods wishes to remove such goods to a place on or part of licensed premises approved by the Commissioner for regauging, racking, blending, mixing, reducing, fining, bottling or other manipulation, he shall—

(a) give not less than twenty-four hours' notice of his intention by the submission to the proper officer of form No. 51; and

(b) not carry out any such removal without the permission of the proper officer; and

(c) remove the wet goods direct to the place on or part of the licensed premises approved by the Commissioner and return the goods directly on completion of the operation.

(2) Entry shall not be made of nor duty paid on wet goods removed in accordance with subsection (1).

78. Procedure and notice to be given for the regauging, bottling, etc., of wet goods in a warehouse

If the owner or importer of any warehoused goods wishes to regauge, rack, blend, mix, reduce, fine, bottle or otherwise manipulate such goods in a warehouse, he shall—

(a) give not less than twenty-four hours' notice of his intention by the submission to the proper officer of form No. 51; and

(b) not proceed with any such operation without the approval of the proper officer.

79. Procedure for exportation in bond of warehoused goods

- (1) The entry of goods for removal from a warehouse for exportation in bond shall be effected—
 - (a) by the completion and submission to the proper officer of a bill of entry in form No. 21 and in addition, where the customs office has direct trader input facilities registration on the customs computer system; and (b) by the payment to that officer of clearance fee prescribed in section 175.
- (2) After the entry of goods for exportation in bond has been made, the proper officer shall—
 - (a) authorise the removal of the goods by signing a copy of the bill of entry in form No. 21 and by returning it together with a customs delivery order to the remover; and
 - (b) give authority, in the manner set out in section 63, for the carrier to accept the goods.
- (3) Subsection (3) of section 27 shall apply to removals effected in terms of this section.
- (4) If any bill of entry passed in terms of this section is incorrect, the proper officer, may, subject to the payment of accounting fee prescribed in section 174 and to such other conditions as the Commissioner may impose, accept a request to amend in form No. 45.
- (5) For the purposes of this section the premises of a manufacturer licensed in terms of section 128 of the Act shall be deemed to be a warehouse.

80. Responsibility for duty on goods removed or exported in bond

- (1) Any person who removes goods in bond or exports goods in bond shall, unless he is the licensee of the warehouse from which they are removed or exported, give security to the satisfaction of the proper officer at the place from which such goods are dispatched for—
 - (a) the safe removal or exportation of such goods; and
 - (b) the production, within such time as the officer may fix, of such evidence of removal or export as the Commissioner may approve.
- (2) The security given in terms of subsection (1) shall consist of—
 - (a) a removal and transit bond in form No. 121; or
 - (b) an undertaking in form No. 122 and a monetary deposit of not less than the duty leviable on the goods.
- (3) When goods are removed in bond or exported in bond the remover or exporter shall be responsible for the duty on the goods until evidence in terms of subsection (1) of the safe removal or export has been produced to the proper officer at the place from which the goods were dispatched.

81. Marking of goods to be removed or exported in bond

The containers of all goods to be removed or exported in bond shall, before removal or exportation, be marked conspicuously with the words “In Bond” so far as the nature of the containers and the circumstances permit.

82. Procedure for removal of goods from a warehouse for consumption

- (1) The entry of goods for removal from a warehouse for consumption shall be effected—
 - (a) by the completion and submission to the proper officer of a bill of entry in form No. 21 and in addition, where the customs office has direct trader input facilities, registration on the customs computer system; and
 - (b) the payment to that officer of the duty on the goods; and
 - (c) the payment to that officer of the clearance fee prescribed in section 175:Provided that, in the case of goods in respect of which a rebate of duty is to be granted in terms of subsection (2) of section 102, personal and household effects and other goods in respect of which a rebate of duty is to be granted in terms of subsection (3) of section 105, entry shall be effected in such manner as the Commissioner may direct.
- (2) When the proper officer is satisfied that the bill of entry or other document submitted in terms of subsection (1) is in order, he shall authorise delivery of the goods by signing a copy of the relevant bill of entry or other document and returning it together with a customs delivery order to the person who submitted the bill of entry or other document.
- (3) On receipt of a copy of the relevant bill of entry or other document signed by an officer, in terms of subsection (2), the licensee of the warehouse in which the goods to which it refers are lodged shall immediately deliver the goods from the warehouse unless the special permission of the proper officer has been obtained for their retention in the warehouse:
Provided that the permission of the Commissioner shall be obtained for their retention for any period in excess of seven days after their entry for consumption.
- (4) If any bill of entry passed in terms of this section is incorrect the proper officer shall, subject to such conditions as the Commissioner may impose, accept a request to amend in form No. 45 or 46, as appropriate.

(5) Any person who submits an incorrect entry shall pay to the proper officer the accounting fee prescribed in section 175.

83. Procedure for removal of goods from a warehouse for use as stores in ships or aircraft

(1) The entry of warehoused goods for removal as stores in ships or aircraft shall be effected—

(a) by the completion and submission to the proper officer of a bill of entry in form No. 21 and, in addition, where the customs office has direct trader input facilities, registration on the customs computer system; and (b) by the payment to that officer of the clearance fee prescribed in section 175.

(2) The proper officer may determine the quantities of goods of each kind which are to be entered as stores for a ship or an aircraft and, in so determining, shall take into consideration the number of the crew and the passengers and the period during which the ship or aircraft is likely to be on its proposed voyage or journey.

(3) After entry has been made in terms of subsection (1) the proper officer shall authorise the removal of the goods by signing a copy of the relevant bill of entry and returning it together with a customs delivery order to the person who submitted such entry.

(4) After removal has been authorised in terms of subsection (3) the goods shall immediately be removed—

(a) to the ship or aircraft in which they shall be placed under seal by an officer in the manner set out in section 70; or

(b) to a place of security where they shall be placed under seal by an officer until they are placed in the ship or aircraft in the manner set out in paragraph (a);

and the master of the ship or the pilot or owner of the aircraft, as the case may be, shall give a receipt for the goods to the officer for transmission to the proper officer.

(5) If any goods entered in terms of subsection (1) are not placed upon the ship or aircraft or in a place of security in terms of subsection (4), the person who entered them for removal shall immediately pay duty due thereon or deliver them into the custody of the Department, pending payment of such duty or disposal in the manner set out in subsection (2) of section 39 of the Act.

(6) If any bill of entry passed in terms of this section is incorrect the proper officer may, subject to such conditions as the Commissioner may impose, accept a request to amend in form No. 45.

(7) Any person who submits an incorrect entry shall pay to the proper officer the accounting fee prescribed in section 175.

84. Procedure for the clearance of spirits or wine from a warehouse for consumption under rebate

(1) The entry of spirits or wine for removal from a warehouse for consumption under rebate shall be effected by—

(a) a request to a proper officer for a regauge of the spirits or wine to be removed, by the submission of form No. 51 not less than twenty-four hours prior to removal; and

(b) on completion of the regauge, the completion and submission to the proper officer of a bill of entry in form No. 21, and in addition, where the customs office has direct trader input facilities, registration on the customs computer system supported by an official requisition from the authorised user requiring the spirits or wine; and

(c) the payment of any duty which may be due on such spirits or wine or on any losses which may be chargeable in terms of section 91.

(2) When the terms of subsection (1) have been complied with, the proper officer shall authorise the removal of the spirits or wine from the warehouse by signing a copy of the bill of entry and by returning it together with a customs delivery order to the licensee of the warehouse.

(3) copy of the bill of entry signed by the proper officer shall accompany spirits or wine and be retained by the authorised user receiving the spirits or wine who shall produce the bill of entry to an officer on request.

85. Taking of samples

(1) If the owner of any warehoused goods, other than wet goods in bulk, wishes to take samples thereof, he shall—

(a) obtain permission in writing from the proper officer to remove the samples; and

(b) deposit with the proper officer an amount in cash not less than the duty due on the samples as security for the return of the samples or for the payment of the duty.

(2) Samples of warehoused goods shall only be taken from or returned to the warehouse in the presence of an officer who shall record particulars of the samples taken or returned upon the bill of entry relative to the warehousing of the goods.

(3) Packages from which samples have been taken in terms of this section and to which samples have not been returned, shall only be removed from a warehouse after—

- (a) they have been entered for exportation in bond, and duty has been brought to account on the samples by a bill; of entry in form No. 21; or
- (b) they have been entered for consumption and duty has been paid on their full contents as accepted at the time of their warehousing or re-warehousing.

86. Sampling of bulk wet goods in warehouse

(1) An officer may, on application, permit the owner or importer of warehoused goods to take one sample, not exceeding one litre, of any warehoused wet goods in bulk from each cask, drum, vat, tank or mixing vessel for the purpose of determining quality or strength.

(2) Samples of warehoused wet goods in bulk shall only be taken from a warehouse in the presence of an officer, who shall—

(a) record particulars of the samples taken in the warehouse register kept by the licensee of the warehouse; and (b) deduct the amount of such samples from the quantity of goods originally warehoused.

(3) The Commissioner may remit the duty on any samples taken in terms of subsection (1).

87. Destruction of warehoused goods

(1) If the owner or other person having control of any warehoused goods wishes to destroy them in terms of paragraph (1) of subsection (2) of section 82 of the Act, he shall submit a voucher in form No. 43 together with a written statement of his reasons for wishing to destroy the goods to the proper officer for transmission to the Commissioner.

(2) If the Commissioner grants permission for the goods to be destroyed, an officer shall be appointed to witness their destruction and, when they have been destroyed, the officer shall sign a certificate of destruction on form No. 43 which shall then be signed by the Commissioner as authority for the goods to be written off.

88. Goods destroyed by accident or lost by accident

(1) If the owner of any goods which have been destroyed by accident or lost by accident without going into consumption—

- (a) whilst in a bonded warehouse or in a place deemed to be a bonded warehouse in terms of subsection (5) of section 71 of the Act; or
- (b) whilst in transit to a bonded warehouse; or (c) whilst in transit for export in bond; or

(d) when removed from a bonded warehouse in terms of subparagraph (i) of paragraph (a) of subsection (3) of section 71 of the Act;

wishes the duty on the goods to be remitted in terms of subsection (1) of section 82 of the Act, he shall submit a voucher in form No. 43, together with a written explanation of the circumstances in which the accident came about, to the proper officer for transmission to the Commissioner.

(2) If, after consideration of the voucher and explanation submitted in terms of subsection (1) and the report of any officer appointed to investigate the matter, the Commissioner is satisfied that—

(a) the goods have been destroyed or have been lost without going into consumption; and

(b) every reasonable effort was made and precaution taken to prevent their destruction or loss; he

shall remit the duty thereon by signing form No. 43 as authority for the goods to be written off.

89. Abandonment of goods

(1) If a person wishes to abandon any warehoused goods in terms of paragraph (b) of subsection (2) of section 82 of the Act, he shall submit a voucher in form No. 43, together with a written statement of his reasons for wishing to abandon the goods, to the proper officer for transmission to the Commissioner.

(2) If the Commissioner approves of an application submitted in terms of subsection (1), the proper officer shall authorise the removal of the goods to a State warehouse.

(3) When the goods have been removed, at the owner's expense, to the State warehouse, for disposal in the manner set out in subsection (2) of section 39 of the Act, the Commissioner shall sign form No. 43, as authority for the goods to be written off.

90. Deficiencies in warehoused goods: general

Duty to be paid on deficiencies in warehoused goods other than wet goods in bulk or motor spirit in bulk, shall be brought to account by form No. 21, according to the nature of the duty, and a copy of the form on which duty has been

brought to account shall be the authority for writing off such deficiencies in the warehouse register kept by the licensee of the warehouse.

91. Deficiencies and losses: special

(1) If—

- (a) deficiencies are found on regauging wet goods in bulk in a warehouse or in a part of a licensed premises deemed to be a warehouse in terms of subsection (5) of section 71 of the Act and such deficiencies are not in excess of the allowances prescribed in subsection (3); or
- (b) losses occur in any of the operations mentioned in subsection (1) of section 77 or in section 78 and such losses are not in excess of the allowances prescribed in subsection (4);

the officer shall sign form No. 51 and a copy of this form shall be the authority for writing off such deficiencies or losses in the warehouse register kept by the licensee of the warehouse.

Provided that such allowances shall not be made unless the officer is satisfied that no such deficiencies or losses were wilfully or negligently caused.

(2) Where deficiencies or losses occur which are in excess of the maximum allowances in terms of subsection (3) or (4), duty on the excess shall be brought to account by form No. 21, according to the nature of the goods, and a copy of the form on which duty has been brought to account shall be the authority for writing off such deficiencies or losses in the warehouse register kept by the licensee of the warehouse.

(3) The following are the maximum allowances for the deficiencies in warehoused goods in terms of subsection (4) of section 71 of the Act—

- (a) in the case of ale, beer, stout and cider in wood in warehouse, the allowance, prescribed in Part I of the Second Schedule, which allowance shall be made on the bulk quantity and calculated to the nearest litre;
- (b) in the case of spirits in wood in a warehouse, the allowance prescribed in Part II of the Second Schedule, which allowance shall be made on the quantity of absolute alcohol and calculated to the nearest five hundred millilitres of absolute alcohol;
- (c) in the case of wine in wood in a warehouse, the allowance prescribed in Part III of the Second Schedule, which allowance shall be made on the bulk quantity and calculated to the nearest five hundred millilitres;
- (d) in the case of motor spirit stores unpacked in a bonded warehouse or removed in bond in a tank car to a warehouse port, sixty-six comma six-seven *per centum* of the actual losses during each period of three months or nought comma five *per centum* of the withdrawals during that period, whichever shall be less, which allowance shall be made on the bulk quantity and calculated to the nearest litre.

(4) The allowances for wet goods in warehouses lost in an operation specified in the first column of Part IV of the Second Schedule shall not exceed the limit set out opposite thereto in the second column of that Part and shall be calculated—

- (a) in the case of ale, beer, stout, cider and wines, in terms of litres and to the nearest litre;
- (b) in the case of spirits, in terms of litres of absolute alcohol and to the nearest five hundred millilitres of absolute alcohol.

92. Numbering and marking of casks, drums and cases containing wet goods

(1) All casks, drums, or other bulk containers, containing wet goods manufactured or manipulated in a warehouse, shall, immediately after such goods have been placed therein and before removal from the warehouse, be numbered and marked with the following particulars—

- (a) the name of the manufacturer or licensee of the warehouse; and
- (b) the description of the goods; and
- (c) the ullage quantity in litres; and
- (d) the true alcoholic strength; and (e) theatre or content; and
- (f) the progressive number of each container, the progressive number commencing with the number one for the first container filled each year, together with the number of the year or the last two figures of the number of the year in which the container was filled.

(2) All cases containing wet goods bottled in a warehouse shall, immediately after such goods have been placed therein and before removal from the warehouse, be numbered and marked with the following particulars—

- (a) the name of the manufacturer or licensee of the warehouse; and
- (b) the description of the goods; and
- (c) the ullage quantity in litres; and (d) the true alcoholic strength; and
- (e) the bottling operation number and the progressive number of each case within the bottling operation.

(3) Particulars required to be marked in terms of subsections (1) and (2) shall be legibly printed on the containers or cases in letters and figures of not less than twelve millimetres in height.

93. Goods unaccounted for in a warehouse

Any goods found in a warehouse which cannot be properly accounted for by their owner or by the licensee of the warehouse shall be deemed to be uncustomed goods and shall be—

- (a) entered for warehousing and duly warehoused; or
- (b) entered for consumption and removed from the warehouse; unless their importation is prohibited or restricted, in which case they shall be delivered into the custody of the Authority as goods liable to forfeiture.

PART XII

APPOINTMENT, LICENSING AND OPERATIONS OF DUTY-FREE SHOPS

94. Interpretation

In this Part—

“inward duty-free shop” means a duty-free shop whose licence authorises the sale of goods to travellers arriving in Zimbabwe;

“international traveller” means a person, including a member of a crew, who is about to depart from Zimbabwe or has just arrived in Zimbabwe;

“outward duty-free shop” means a duty-free shop whose licence authorises the sale of goods to travellers leaving or arriving in Zimbabwe;

“temporary duty-free shop” means a duty-free shop whose licence authorises the sale of goods during an international conference approved by the Commissioner to delegates who are not resident in Zimbabwe and who are attending such conference.

95. Location of duty-free shops

Any buildings and structures appointed as duty-free shops in terms of section 68 of the Act shall be located at the ports listed in subsection (2) of section (5) of the Customs and Excise (Ports of Entry and Routes) Order, 2000, published in Statutory Instrument 256 of 2000.

96. Appointment and licensing of duty-free shops

(1) Any person who wishes the Commissioner to appoint and license a building or structure as a duty-free shop in terms of section 68 of the Act shall apply, in writing, to the Commissioner. (a) submitting details of—

- (i) the type of premises to be licensed;
 - (ii) where the applicant is a company, the names and addresses of the directors of such company;
- and
- (b) such application shall be accompanied by—

- (i) a description and plan of the building or structure in respect of the premises for which the licence is sought;
- (ii) a copy of any lease under which the business is to be carried on in the premises concerned or any other evidence of the applicant’s right to occupy the premises;
- (iii) a letter from the Secretary responsible for the Ministry of Finance and Economic Development indicating that he has no objection to the establishment of the duty-free shop.

(2) Where an application in terms of subsection (1) has been received by the Commissioner he shall cause the proposed duty-free shop to be inspected by a proper officer and if the proper officer is satisfied that— (a) the doors are fitted with suitable appliances for affixing the licensee’s and customs locks; and

(b) its windows or other apertures are adequately secured; and

(c) in all other respects, it is suitable for the warehousing and sale of goods under bond; he shall

write a certificate to that effect and deliver it to the Commissioner.

(3) On receipt of the certificate referred to in subsection (2) the Commissioner, if he approves the application—

(a) shall call upon the applicant to enter into a bond in form No, 124;

(b) may fix such conditions as he considers necessary or desirable; and

(c) shall appoint the duty-free shops as an outward duty-free shop, inward duty-free shop or temporary dutyfree shop, as may be appropriate, and issue a licence to the applicant after the appropriate licence fee, specified in section 173, has been paid.

(4) A duty-free shop licence shall be displayed prominently in the duty-free shop to which it relates.

97. Sales from duty-free shops

(1) No goods other than goods of a class approved by the Commissioner shall be sold in a duty-free shop.

(2) No payment for any goods sold in a temporary duty-free shop shall be made or accepted in Zimbabwean currency.

(3) A licensee of a temporary duty-free shop shall—

- (a) open such duty-free shop for the duration of an international conference approved by the Commissioner, in writing; and
- (b) sell the goods in his shop to accredited delegates to an international conference who are not resident in Zimbabwe; and
- (c) require any person wishing to make a purchase to produce—
 - (i) proof of accreditation to such conference; and
 - (ii) proof of their residence outside Zimbabwe; and
 - (iii) their passport; and shall record or cause to be recorded details of the evidence produced, for inspection by an officer; and
- (d) accept payment for any goods sold in a freely convertible foreign currency.

(4) —

- (a) no licensee of an inward duty-free shop shall sell any goods in his shop to a traveller who fails to produce his immigration-stamped passport or air ticket or other satisfactory evidence showing that the traveller is arriving traveller into Zimbabwe; and
- (b) no licensee of an outward duty-free shop shall sell any goods in his shop to a traveller who fails to produce his boarding card or air ticket or other satisfactory evidence showing that the traveller is a departing traveller from Zimbabwe.

(5) A licensee of an outward or inward duty-free shop shall—

- (a) sell the goods in his shop to international travellers entering Zimbabwe or about to depart from Zimbabwe; and
- (b) record or cause to be recorded details of the boarding card or air ticket or other document to the satisfaction of the proper officer; and
- (c) accept payment for purchases in freely convertible foreign currencies:
Provided that he may accept Zimbabwe currency up to an amount authorised in terms of the Exchange Control (General) Regulations to be imported or exported; and
- (d) sell goods in their original unit pack or unit wrapping; and
- (e) provide bags of a type approved by the Commissioner which shall be used for the packing of all goods purchased from such shop; and
- (f) affix a sales invoice or machine receipt to the bag referred to in paragraph (e) and shall seal such bag with sealing tape; and
- (g) on the completion of sale, stamp the traveller's boarding card in such a way as to facilitate any check of the purchase by any officer.

98. Control and management of duty-free shops

(1) Where a licensee of a duty-free shop imports goods for the purpose of resale in his duty-free shop he shall tender form No, 21 to a proper officer.

(2) Where a licensee of a duty-free shop removes goods from a local bonded warehouse to his duty-free shop, he shall tender form No, 21 to a proper officer.

(3) A licensee of a duty-free shop shall maintain a register, in a format and in a manner approved by the Commissioner, in which details of all receipts and disposals of goods in respect of each commodity shall be recorded.

(4) No goods or material shall be kept in a duty-free shop without the approval of the Commissioner, other than—

- (a) empty or partially empty containers from which stocks have been unpacked;
- (b) bags for packing purchases;
- (c) duty paid testers; and
- (d) any other approved operating material.

(5) Where any stock check reveals discrepancies which have not been accounted for, duty shall be brought to account without delay.

(6) A duly completed form No. 21 shall be evidence that the goods referred to therein have been exported.

(7) Where the licensee of a duty-free shop wishes the duty to be remitted on breakages and losses of bonded stocks occurring whilst:—

(a) on a duty-free shop premises; or

(b) in transit in bond to a duty-free shop premises; or

(c) in transit from a duty-free shop premises for removal aboard departing aircraft; he may, with the approval of a proper officer, submit a voucher in form No. 43.

(8) Where the Commissioner is not satisfied with the losses referred to in subsection (7) duty shall be brought to account on form No. 21 as appropriate.

(9) A licensee of a duty-free shop shall—

(a) comply with such conditions as the Commissioner may fix; and

(b) pay the duty due on any goods which have been disposed of contrary to this section or which cannot be accounted for to the satisfaction of an officer.

PART XIII

REBATES, REFUNDS AND REMISSIONS OF DUTY

99. Export drawback

(1) Subject to this section, a drawback or remission of the whole of the customs duty, excise duty or surtax paid or payable shall be granted upon imported goods which are not used in Zimbabwe and which are exported within two years from the date on which duty was paid thereon.

(2) In the case of drawback—

(a) the goods shall only be dispatched from a place at which there is a custom house or customs post; (b) save when other procedure is approved by the Commissioner—

(i) the exporter, before the goods are exported, shall tender to an officer at the place from which the goods are to be dispatched an application for drawback in form No. 44, together with the original invoices relative to the goods, in addition to the bill of entry or other document to be presented prior to exportation;

(ii) after the particulars entered in the application have been verified, the officer shall, in the case of goods exported by post, and may, in the case of goods exported otherwise, seal the packages, and shall sign the appropriate portion of the application and return a copy to the exporter.

(iii) the exporter shall be responsible thereafter for obtaining signature of the appropriate declaration of receipt on the copy of the application by the persons mentioned therein.

(c) upon receipt of an application and such evidence of export as may be approved by the Commissioner or prescribed, the Commissioner shall authorise payment of the drawback if he is satisfied that the application is in order.

(3) In the case of a remission of excise duty or surtax on goods produced in Zimbabwe the goods shall either be dispatched by the person who manufactured them or removed from a bonded warehouse for export in bond.

100.

Refund of excise duty or surtax on the destruction of goods, other than opaque beer, produced in Zimbabwe

(1) Subject to this section, refund shall be granted of the excise duty or surtax or both paid on goods, other than opaque beer, manufactured in Zimbabwe which are destroyed under the supervision of an officer.

(2) Refund of the excise duty, paid on beer which is destroyed shall be granted if the Commissioner is satisfied that—

(a) such beer has not been removed from the vessel in which it was placed by the brewer, except for the purpose of bottling or canning; and

(b) no substance, other than findings for the purpose of clarification, has been added to such beer subsequent to its removal from the premises of the brewer; and

(c) no part of such beer consists of waste beer or bottoms, other than bottoms forming naturally in the beer in the cask or other vessels in which it was contained.

(3) A refund of the excise duty paid on wines and spirits which are destroyed shall be granted if the Commissioner is satisfied that—

- (a) such wines or spirits have not been removed from the vessels in which they were placed by the manufacturer, except for the purpose of bottling; and
- (b) no substance, other than findings for the purpose of clarification, has been added to such wines subsequent to their removal from the premises of the manufacturer.

(4) Any person wishing to destroy goods manufactured in Zimbabwe on which excise duty or surtax has been paid and to claim a refund of such duty or surtax shall signify his intention to the proper officer or, if the said person is at a place where there is no custom house, to the Commissioner who shall appoint an officer to witness the destruction.

(5) Any person wishing to obtain a refund of excise duty or surtax in terms of this section shall give such information relevant to the goods concerned as the proper officer or the Commissioner may require.

(6) The officer appointed in terms of subsection (4) shall witness the destruction of the goods and the surtax stamps, if any, on the containers thereof and shall give the person who wishes to claim refund a certificate of destruction detailing—

- (a) the number or quantity of each brand of goods; and (b) if any, the value of the surtax stamps destroyed.

(7) The person wishing to claim a refund of excise duty or surtax in terms of this section shall submit a claim for refund, together with the certificate of destruction, to the proper officer at the nearest Custom house for transmission to the Commissioner for payment.

101. Remission or refund of excise duty on the destruction of opaque beer produced in Zimbabwe

(1) Subject to this section, a manufacturer shall be granted a remission or refund of excised duty in respect of opaque beer manufactured by him which—

- (a) in the case of opaque beer which has had fermentation arrested by pasteurisation or other means and which is packed in sealed containers, is returned in such unopened containers to the licensed premises of the manufacturer and destroyed under the supervision of an officer; or
- (b) in the case of other opaque beer which is packed in sealed containers, is returned in such unopened containers to the licensed premises of the manufacturer and destroyed under the supervision of an officer within fourteen days of the date on which it was removed from the licensed premises of the manufacturer; or
- (c) in the case of any other opaque beer, is destroyed under the supervision of an officer within fourteen days of the date on which it was removed from the licensed premises of the manufacturer;

(2) No remission or refund of excise duty in respect of opaque beer shall be granted in terms of this section unless the proper officer is satisfied that—

- (a) no substance has been added to such opaque beer subsequent to its removal from the licensed premises of the manufacturer; and
- (b) no part of such opaque beer consists of waste opaque beer; and
- (c) where such opaque beer has been sold, the manufacturer has credited the purchaser with the full purchase price thereof; and
- (d) the certificate completed in terms of subsection (3) is correct in all particulars.

(3) Any manufacturer wishing to claim a remission or refund of excise duty in terms of subsection (1) shall make application to the proper officer for the opaque beer concerned to be destroyed under the supervision of an officer, and shall furnish such information as the proper officer may require in respect of such opaque beer.

(4) On receipt of the application referred to in subsection (3) the proper officer shall appoint an officer who shall witness the destruction of the opaque beer concerned and furnish the manufacturer with a certificate stating— (a) the volume of opaque beer destroyed; and

- (b) the amount of any duty payable or paid thereon; and (c) the date, place and manner of destruction.

(5) Notwithstanding this section, the proper officer may, where he considers it expedient to do so and subject to such conditions as he may impose, dispense with the need for an officer to supervise and witness the destruction of the opaque beer, in which event the manufacturer wishing to claim a remission or refund of excise duty in terms of subsection (1) shall complete a certificate stating— (a) the volume of opaque beer destroyed; and

- (b) the date on which such opaque beer was removed from his licensed premises; and
- (c) the date, place and manner of destruction; and

(d) that the destruction of such opaque beer was carried out or witnessed by him.

(6) When any remission or refund of excise duty is claimed in terms of this section, particulars of the opaque beer destroyed shall be shown by the manufacturer in his excise return for the month in which destruction took place, and the appropriate certificate completed in terms of subsection (4) or (5), as the case may be, shall be attached to such return.

102. Rebate or remission of duty for diplomatic personnel

(1) In this section—

“person entitled to first arrival privileges” means any person designated by the Minister of Foreign Affairs as being entitled to duty privileges only on first arrival in Zimbabwe;

(2) Subject to this section—

(a) any person entitled to full privileges shall be granted—

- (i) a rebate or remission of duty in respect of any goods imported by him or taken out of bond and supplied directly to him; and
- (ii) a remission of excise duty in respect of any goods, excluding motor fuel, produced within Zimbabwe; and
- (iii) under such safeguards as the Commissioner may approve, a refund of duty in respect of motor fuel and new motor vehicles purchased from open stock;

(b) any person entitled to first arrival privileges shall be granted a rebate of duty in respect of any goods—

- (i) owned and imported by him at the time of his arrival or within a period of six months after the time of his arrival; or
- (ii) imported at such other time as the Commissioner may, in his discretion, approve;

(c) a member of a diplomatic mission or consular post, other than a consular post headed by an honorary consular officer of any State, shall be granted—

- (i) a rebate or remission of duty in respect of any goods imported by, or taken out of bond and supplied directly to, him for official purposes; and
- (ii) a remission of excised duty in respect of any goods, excluding motor fuel, produced within Zimbabwe and purchased by him for official purposes; and
- (iii) under such safeguards as the Commissioner may approve, refund of duty in respect of motor fuel and new motor vehicles purchased by him for official purposes from open stock; and
- (iv) a rebate or remission of duty on goods which have previously been entered in terms of this section and are acquired by him with the permission of the Commissioner and entered in terms of subsection (100);

(d) an honorary consular officer shall be granted a rebate of duty in respect of coats-of-arms, flags, signboards, seals and stamps, books, official printed matter, office furniture, office equipment and similar articles imported by him for official purposes;

(e) a member of an international or regional organisation, body or agency designated by the Minister of Foreign Affairs shall be granted—

- (i) a rebate or remission of duty in respect of any goods imported by, or taken out of bond and supplied directly to, him for official purposes; and
- (ii) a remission of excise duty in respect of any goods excluding motor fuel, produced within Zimbabwe and purchased by him for official purposes from open stock; and
- (iii) under such safeguards as the Commissioner may approve, refund of duty in respect of motor fuel and new motor vehicles purchased by him for official purposes from open stock;

Provided that the Minister, with the approval of the Minister of Foreign Affairs, may impose restrictions in respect of any goods subject to this paragraph.

(3) A remission of excise duty in respect of any goods, excluding motor fuel, produced within Zimbabwe shall be granted only if such goods are supplied from a bonded warehouse directly to the person entitled to such remission or are purchased by him direct from the manufacturer.

(4) A remission of surtax on imported cigarettes shall be granted only in respect of cigarettes imported by, or delivered directly from a bonded warehouse to the person concerned in quantities of not less than one thousand.

(5) Any person claiming a rebate or remission of duty or excise duty in terms of this section shall give to the proper officer—

(a) a certificate to the effect that the goods in respect of which the rebate or remission is claimed are solely for—

- (i) official purposes, in the case of goods imported or supplied for use at or by a diplomatic mission, consular post, organisation, body or agency, as the case may be; or
 - (ii) the private use of himself or his family, in the case of other goods; and
 - (b) an undertaking that such goods will not be sold or otherwise disposed of in Zimbabwe without the prior written permission of the Commissioner and the payment of such duty as may be due.
- (6) No refund of duty in respect of motor fuel purchased from open stock within Zimbabwe shall be made unless the person claiming such refund furnishes the proper officer with such statements, certificates or coupons as may be required by the Commissioner.
- (7) Any person claiming a refund of duty in respect of a new motor vehicle purchased from open stock within Zimbabwe shall—
- (a) furnish the proper officer with a statement showing—
 - (i) the make, production year, engine number, model, registration number and value, as originally entered for payment of duty, of the vehicle in respect of which a refund of duty is sought; and
 - (ii) the place at which such duty was paid and the number and date of the relative customs bill of entry; and
 - (b) sign a certificate to the effect that the vehicle is being purchased for official purposes; and
 - (c) give an undertaking to the effect that the vehicle will not be sold or otherwise disposed of in Zimbabwe without the prior written permission of the Commissioner and the payment of such duty as may be due.
- (8) No person to whom a rebate, remission or refund of duty has been granted in terms of this section shall sell or otherwise dispose of such goods in Zimbabwe without the prior written permission of the Commissioner, and subject to subsection (9) and (10), the payment of such duty as has been rebated, remitted or refunded in respect of such goods.
- (9) If the Commissioner gives the permission referred to in subsection (8), he may, in respect of any used goods which are to be sold or otherwise disposed of, authorise the payment of a lesser amount of duty than that rebated, remitted or refunded and, for the purpose of determining such lesser amount of duty, the Commissioner may, in his discretion, take into consideration the depreciation of such goods, since the date on which duty was rebated, remitted or refunded:
- Provided that the Commissioner may remit duty—
- (a) on goods which are disposed of more than four years after the date on which the duty was rebated or refunded;
 - (b) any motor vehicle which is provided to his satisfaction to have as a result of an accident, been damaged beyond economical repair.
- (10) If the Commissioner gives the permission referred to in subsection (8) for the goods to be sold or otherwise disposed of to a person who—
- (a) is entitled to import goods under the rebate of duty in terms of paragraph (a), (b), (c) or (e) of subsection (2); and
 - (b) gives to the proper officer a certificate and an undertaking as referred to in subsection (5); he may permit the transaction without payment of the duty due.

103.

Rebate of duty on goods imported by relief, welfare and church organisations and bodies for free distribution among persons in need

- (1) Subject to this section, and subject to such conditions or restrictions as the Commissioner may in each case determine, a rebate of duty shall be granted on such goods, excluding new clothing, footwear and bed linen, as the Commissioner 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.
- (2) An organisation, body or agency wishing to claim a rebate of duty in terms of this section shall submit to the Commissioner written particulars of the goods which it desires to import under rebate.
- (3) The Chairman, Secretary or other or other responsible officer of the organisation, body or agency importing goods under rebate in terms of this section shall give to the proper officer—
- (a) a certificate to the effect that the goods in respect of which the rebate is claimed are being imported solely for free distribution among persons in need; and
 - (b) an undertaking that, if the goods are not so distributed they will not be sold or otherwise disposed of without the prior permission of the Commissioner and the payment of such duty as may be due.
- (4) No organisation, body or agency to which a rebate of duty in respect of any goods has been granted in terms of this section shall, except by free distribution thereof among persons in need, sell or otherwise dispose of such

goods in Zimbabwe without the prior written permission of the Commissioner and the payment of such duty as has been rebated in respect of such goods;

Provided that the Commissioner may remit the duty on any goods imported under rebate in terms of this section which are provide to his satisfaction to have been destroyed beyond economical repair or as a result of an accident.

(5) Any goods dealt with in contravention of this section shall be liable to seizure.

104. Rebate of duty for tourists

(1) In this section—

“tourist” means any person who is not resident in Zimbabwe but travels to Zimbabwe for a period of time specified at the time of his arrival;

“vehicle” means any caravan, trailer or motor vehicle of Customs Tariff Headings 87.02, 87.03, 87.04; or 87.11:

Provided that—

(a) Tariff heading 87.02 shall apply to vehicles designed for transport of fifteen or more people including the driver; and

(b) tariff heading 87.04 shall not apply to vehicles whose gross vehicle weight (GVW) exceed five tonnes.

(2) Subject to this section, a rebate of duty may be granted in respect of goods not intended for consumption in and temporarily imported into Zimbabwe by a tourist for his own personal use, but not for disposal, trade or commercial purposes:

Provided that the duty may be remitted on any vehicle which, having been temporarily imported into Zimbabwe in terms of this section is damaged and surrendered unconditionally to the Commissioner.

(3) The Commissioner may require the importer to lodge sufficient security to cover the duty on any goods imported under rebate in terms of this section, pending the exportation of the goods, or the payment of the full duty thereon, or in the case of vehicles to which the terms of the proviso to subsection (2) refer, their unconditional surrender.

(4) No tourist to whom a rebate of duty has been granted in terms of this section shall sell, offer or display for sale, lease, hire, lend, pledge or in any manner whatsoever, whether gratuitously or otherwise, dispose of to any resident of Zimbabwe or any other person any goods in respect of which such rebate has been granted, without the prior written permission of the Commissioner and payment of the full duty based on a value applicable at the time of importation.

(5) If any goods are dealt with or disposed of contrary to subsection (4), they shall be liable to seizure.

(6) A tourist who has been granted a rebate of duty in terms of this section and who departs from Zimbabwe for any reason, shall remove such goods from Zimbabwe on his departure, unless he has obtained the prior written permission of the Commissioner to leave them in Zimbabwe.

(7) Any goods which are left in Zimbabwe in contravention of subsection (6) shall be liable to seizure.

(8) If the owner of a vehicle wishes to surrender it and to claim a remission of duty in terms of the proviso to subsection (2), he shall –

(a) make a written declaration to the Commissioner, stating that— (i) he does not wish to remove the vehicle from Zimbabwe; and

(ii) he relinquishes all title to the vehicle and surrenders it unconditionally to the Commissioner; and

(b) deliver the vehicle to the Commissioner or make such arrangements as may be necessary to enable the Commissioner to take possession of it:

Provided that the Commissioner may, at h is discretion, dispense with these conditions.

(9) A vehicle shall not be surrendered if such action would constituter a breach of the export regulations of the country of exportation.

(10) With the exception of vehicles surrendered to the Commissioner, the goods shall be exported at the time of the tourist’s first departure from Zimbabwe after the grant of the rebate, or within twelve months of their importation, or such shorter period as the Commissioner may specify, or they shall be entered for consumption and the full duties shall be payable thereon.

105. Rebate of duty on immigrant’s effects

(1) In this section—

“immigrant” means any person who enters Zimbabwe —

(a) to take up employment or permanent residence; or

(b) as a visitor but remains to take up employment or permanent residence; or

(c) as a diplomat but remains to take up employment or permanent residence or to attend any educational

institution; or

(d) for the purpose of attending any educational institution; and includes the spouses of such persons, but excludes any person who has previously resided or been employed in Zimbabwe, unless such a person is returning to Zimbabwe after having resided outside Zimbabwe for a period of not less than two years or any shorter period as may be approved by the Minister.

[Section amended by s.i 13 of 2003]

“motor-vehicle” means a vehicle admissible under Customs Tariff heading Nos. 87.02, 87.03 and 87.04: Provided that—

- (i) Tariff heading 87.02 shall not apply to vehicles designed for transport of fifteen or more people, including the driver; and
- (ii) Tariff heading 87.04 shall not apply to vehicles whose gross vehicle weight (GVW) exceed five tonnes;

“time of arrival” means—

- (a) in relation to an immigrant who has not previously resided or been employed in Zimbabwe, the first occasion on which he enters Zimbabwe, the first occasion on which he enters Zimbabwe after the grant of his employment or residence permit:

Provided that the time of arrival of a person who enters Zimbabwe as a visitor, but remains to take up employment or permanent residence and does not depart from Zimbabwe, shall be deemed to be the first occasion he imports any personal and household effects and other goods in terms of this section within three months from the date of grant of his employment or residence permit;

- (b) in relation to an immigrant who has previously resided or been employed in Zimbabwe and who—
 - (i) has been on a course of study, the first occasion on which he returns to Zimbabwe after successfully completing such course of study; or
 - (ii) has been on contract employment, the first occasion on which he returns to Zimbabwe after the expiry of such contract; or
 - (iii) has been on an extended absence for any other reason, the first occasion on which he returns to Zimbabwe:

Provided that the time of arrival of a former resident who enters Zimbabwe as a visitor and does not depart from Zimbabwe shall be deemed to be the first occasion on which he imports any personal and household effects and other goods in terms of this section within three months from the grant of his permanent returning resident status;

- (c) in relation to a former diplomat who remains in Zimbabwe to take up employment or permanent residence, the first occasion he imports any personal and household effects and other goods in terms of this section within three months from the date of grant of his new employment permit or residence permit.

(2) For the purposes of this section, goods shall be treated as being owned by an immigrant only if such goods were in physical existence and fully paid for by the immigrant before the time of his arrival.

(3) Subject to this section, a rebate of duty may be granted in respect of personal and household effects and other goods, imported by an immigrant if such effects and other goods—

- (a) are shown to the satisfaction of the Commissioner to have been owned by such immigrant at the time of his arrival and at the time of their importation;
- (b) are intended for personal use in Zimbabwe by such immigrant but not for trade or commercial purposes;
- (c) are imported at the time of arrival of such immigrant or at such time as the Commissioner may, in his discretion approve.

(4) No rebate shall be granted in terms of this section in respect of—

- (a) any motor-vehicle imported by an immigrant who is, at the time of his arrival, under the age of sixteen years; and
- (b) more than one motor-vehicle imported by an immigrant; and
- (c) goods imported for commercial or trade purposes; and shall be granted not more than once during any period of four years.

(5) No immigrant to whom a rebate of duty has been granted in terms of this section shall sell, offer or display for sale, lease, hire, lend, pledge or in any manner whatsoever, whether gratuitously or otherwise, dispose of to any other person any effects or other goods in respect of which such rebate was granted within twenty-four months of

the date of their entry under rebate, without the prior written permission of the Commissioner and subject to subsection (7) payment of the duty which would have been payable at the time of entry but for the granting of such rebate.

(6) If any effects or other goods are dealt with or disposed of contrary to subsection (5); they shall be liable to seizure.

(7) If the Commissioner gives the permission referred to in subsection (5), he may authorise the payment of a lesser amount of duty than would have been payable had no rebate been granted, and for the purpose of determining such lesser amount of duty, the Commissioner shall take into consideration the monthly depreciation of the goods in question on a pro-rata basis since the date on which they were entered under rebate: Provided that—

(a) if any such goods are to be sold or disposed of within twelve months of the date from which they were entered under rebate, this subsection shall not apply; and

(b) the Commissioner may remit the duty on any motor-vehicle imported under rebate in terms of this section which is proved to his satisfaction to have, as a result of an accident, been damaged beyond economic repair.

(8) An immigrant who has been granted a rebate of duty in terms of this section, and who emigrates or departs from Zimbabwe for a period of more than six months within twenty-four months from the date on which any effects or other goods imported by him were entered under rebate, shall remove such effects or other goods from Zimbabwe on his departure, unless he has obtained the prior written permission of the Commissioner to leave them in Zimbabwe, or has paid the full duty which would have been payable at the time of entry of the goods but for their entry under rebate.

(9) Any effects or other goods which are left in Zimbabwe in contravention of subsection (8) shall be liable to seizure.

(10) Any immigrant claiming a rebate of duty in respect of effects or other goods in terms of this section shall give to the proper officer—

(a) his employment or residence permit; or

(b) in the case of a person, who has been on—

(i) a course of study, proof that he has completed such course of study;

(ii) a contract of employment, proof that he has terminated such contract of employment;

(iii) an extended absence from Zimbabwe, proof of such absence from Zimbabwe; and

(c) a certificate stating that such effects and other goods were owned by him at the time of his arrival and at the time of their importation; and

(d) in the case of a motor vehicle, a certificate stating that a rebate has not been granted to him in respect of a motor vehicle during the previous four years; and

(e) a certificate that such effects and other goods are intended for his own use in Zimbabwe and will not be used for trade or commercial purposes; and

(f) a written undertaking that such effects and other goods will not be dealt with or disposed of in contravention of subsection (5) and (8); and

(g) a written undertaking to pay such duty as may become due in terms of subsection (5) and (8); and

(h) such evidence relating to the acquisition, ownership or purchase of such effects and other goods as may be required by the Commissioner.

106. Rebate of duty for travellers' samples

(1) Subject to this section, a rebate of duty shall be granted in respect of bona fide samples—

(a) imported by commercial travellers visiting Zimbabwe; and (b) intended solely for use in the taking of orders and not for sale.

(2) the rebate granted in terms of subsection (1) shall only be granted to a traveller who represents a firm established outside Zimbabwe or who is himself a merchant so established and is travelling with samples of his own wares.

(3) The traveller need not accompany his samples on importation and the samples may be cleared by an agent.

(4) The articles imported shall be articles intended for use only as bona fide samples for the purpose of obtaining orders for similar goods from outside Zimbabwe and shall not be intended for sale or for copying.

(5) The traveller or his agent shall produce the samples to an officer with a list, in duplicate, describing each article in sufficient detail for purposes of identification and showing the values and countries of origin of such articles separately.

(6) The value of such sample shown on the list mentioned in subsection (5) shall be the transaction value thereof as established or determined in terms of section 106 to 111 of the Act.

(7) For convenience of examination, the contents of each container shall be listed separately and the traveller shall repack each container in accordance with the list when the samples are exported.

(8) On production of the list mentioned in subsection (5), the original shall, after examination and comparison with the articles, be stamped with the official customs stamp and initialled by the officer, and the duplicate, similarly stamped and initialled shall be retained in the custom house pending exportation of the samples or shall be forwarded to the proper officer at the port through which the samples are to be exported.

(9) The traveller or his agent shall deposit a sum of money, sufficient to cover the duty on the samples, with the officer at the port of importation pending the exportation of the samples or the payment of duty thereon.

(10) If the samples are not exported within twelve months from the date of importation, or within such shorter period as the Commissioner may specify, they shall be entered for consumption and the person who imported them shall be liable for the full duties payable thereon according to their value at the time of importation.

(11) Samples exported within twelve months after importation or within such shorter period specified by the Commissioner, shall be examined by an officer at the port from which they are to be exported and traveller shall pay duty due on any articles which are not produced to the officer and until such duty has been paid, no refund of the traveller's deposit shall be granted.

107. Rebate of duty on motor-spirits, fuel oils and greases used or to be used by the Government

(1) Subject to subsection (2), a rebate of refund of duty shall be granted on motor-spirits, fuel oils, lubricating oils and greases used or to be used by the Government.

(2) A responsible officer of the Government shall give the proper officer a statement or statements specifying the nature and quantity of the fuel or lubricant obtained and the amount of duty paid thereon, together with a certificate, signed by the responsible officer, to the effect that—

- (a) the motor-spirit, fuel oil, lubricating oil or grease has been obtained for the exclusive use of the Government; and
- (b) if the motor-spirit, fuel oil, lubricating oil or grease or any portion of it is sold or otherwise disposed of to any person not entitled by a law in force in Zimbabwe to obtain it free of duty, the duty thereon shall be paid to the Commissioner.

108. Rebate of duty on fuel, lubricants and consumable supplies for certain aircraft

(1) Subject to this section, a rebate or refund of duty shall be granted in respect of fuel, lubricants and other consumable technical supplies—

- (a) taken on board any aircraft used in the operation of a commercial air service; or
- (b) contained in the tanks or other receptacles of any aircraft arriving in Zimbabwe; or
- (c) taken on board any aircraft at its last place of departure in Zimbabwe for a place outside Zimbabwe.

(2) In the case of articles referred to in paragraph (a) of subsection (1), the pilot of the aircraft shall subscribe to a certificate or receipt, which shall be sent to the proper officer, setting forth the quantities of fuel, lubricants and other consumable technical stores taken on board the aircraft and stating the purpose for which the flight is being performed:

Provided that, in the case of aircraft operated for business purposes by persons or firms recognised by the Commissioner as operators of commercial aircraft, the purpose of the flight need not be stated.

(3) In the case of articles referred to in paragraph (c) of subsection (1), the pilot of the aircraft shall subscribe to a certificate or receipt, which shall be sent to the proper officer, setting the quantities of fuel, lubricants and other consumable technical stores taken on board the aircraft, and there shall be no intermediate landing in Zimbabwe, except in such circumstances relating to weather, or the condition of the aircraft, as may compel the pilot to land.

109. Refund of duty on fuel and lubricating oils for military or air forces

(1) Subject to this section, a refund of duty shall be granted on fuel or lubricating oil supplied to the military or air force of any government.

(2) A responsible officer of the military or air force to which the fuel or lubricating oil is supplied shall give the proper officer a statement or statements from the supplier or suppliers of such goods specifying the nature and quantity in cubic metres and whether or not duty has been paid thereon together with a certificate, signed by the responsible officer of the force concerned, to the effect that—

- (a) the fuel or lubricating oil has been obtained solely for the use of that force; and

- (b) if the fuel or lubricating oil or any part of it is sold or otherwise disposed of to any person not entitled by any law in force in Zimbabwe to obtain it free of duty, the duty due thereon shall forthwith be paid.

110.

Rebate of duty on aircraft stores and equipment for aircraft engaged in international air navigation or search, rescue, etc

(1) Subject to this section, a rebate or refund of duty shall be allowed in respect of—

- (a) stores aircraft equipment, ground equipment and spare parts imported or supplied for use in or for the maintenance of aircraft engaged in international air navigation except aircraft registered within Zimbabwe;
- (b) all aircraft, tools, spare parts and equipment temporarily imported for use in the search, rescue, investigation, repair or salvage of lost or damaged aircraft, if the aircraft, tools, spare parts and equipment are exported within one month of the conclusion of the search, rescue, investigation, repair or salvage;
- (c) airline uniforms for ground staff, based in Zimbabwe provided that such uniforms bear prominent logos affixed to them in non-detachable manner or are made from fabric that is printed with markings to clearly show that it is a foreign airline uniform.

(2) In the event of articles referred to in paragraph (a) of subsection (1) being imported or supplied out of bond, the owner of the aircraft or his agent shall make a declaration to the effect that the articles—

- (a) will be used in or for the maintenance of the aircraft; and
- (b) will not be sold or otherwise disposed of in Zimbabwe without the prior permission of the Commissioner and the payment of such duty as has been rebated or refunded.

(3) In the event of articles referred to in paragraph (a) of subsection (1) being supplied from duty-paid stocks, a refund of the duty paid on the articles will be made on application, subject to a written declaration being made by the owner of the aircraft to the effect that the articles—

- (a) will be used in or for the maintenance of the aircraft; and
- (b) will not be sold or otherwise disposed of in Zimbabwe without the prior permission of the Commissioner and the payment of such duty as has been rebated or refunded;

the burden of proving the amount of duty paid on the articles being upon the applicant.

(4) Aircraft, tools, spare parts and equipment referred to in paragraph (b) of subsection (1) shall be admitted under such conditions and safeguards as the Commissioner may impose.

(5) No goods on which a rebate or refund of duty has been granted in terms of this section shall be sold or otherwise disposed of in Zimbabwe without the prior permission of the Commissioner and the payment of such duty as has been rebated or refunded in respect of such goods.

111.

Remission or refund of excise duty on goods, other than opaque beer, destroyed or returned to licensed premises

(1) Subject to this section, excise duty shall be remitted or refunded in respect of goods, other than opaque beer, produced or manufactured in Zimbabwe which—

- (a) have not been removed from the premises of the manufacturer and are destroyed on such premises under the supervision of an officer; or
- (b) having been removed from the premises of the manufacturer and having been found to be defective as a result of faulty manufacturer or production, are returned unused to such premises within six months from the date of removal, for the purpose of removing the defect or for destruction.

(2) Any person wishing to claim a remission of duty on the destruction of goods in terms of paragraph (a) of subsection (1) shall make application to the Commissioner for permission to destroy the goods and the Commissioner shall appoint an officer to supervise the destruction.

(3) Any person wishing to claim a refund of duty on the return of goods in terms of paragraph (b) of subsection (1) (hereafter in this section called the claimant) shall, within six months from the date of the removal of the goods from the licensed premises upon which they were produced or manufactured, make an application in writing to the Commissioner for permission to return the goods to the licensed premises, stating—

- (a) the purpose for which he wishes to return the goods to the licensed premises and the manner in which such purpose is to be accomplished; and
- (b) full details as to the nature, quantity, mass or volume of the goods; and
- (c) the date on which they were produced or manufactured and the date on which they were removed from the licensed premises; and

(d) the nature and cause of the defect in the goods.

(4) If the Commissioner—

(a) is satisfied as to the accuracy of the statement made by the claimant in terms of subsection (3); and

(b) approves the purpose for which the claimant wishes to return the goods to the licensed premises; he shall authorise their return, under such safeguards as he may consider suitable, and shall appoint an officer to witness the accomplishment of the purpose for which they are returned.

(5) The officer appointed in terms of subsection (2) or (4), as the case may be, shall give such instructions as he considers necessary regarding the manner in which the goods are to be destroyed or otherwise dealt with and having witnessed the destruction or other operation approved by the Commissioner, shall furnish a certificate to the person wishing to claim the remission or refund stating—

(a) that the goods have been destroyed or otherwise dealt with in the manner approved by the Commissioner; and

(b) the full details as to the nature, quantity, mass or volume of the goods and the amount of duty paid thereon.

(6) When—

(a) a remission is claimed, particulars of the goods shall be shown in the manufacturer's excise return and the appropriate certificate issued in terms of subsection (5) shall be attached to the return;

(b) a refund is claimed, the claimant shall present the appropriate certificate issued in terms of subsection (5) to the proper officer at the nearest custom house for transmission to the Commissioner, who shall refund the duty.

(7) Notwithstanding this section, the Commissioner may, where he consider it expedient to do so and subject to such conditions as he may impose, dispense with the need for an officer to witness the manner in which the goods are destroyed or otherwise dealt with by the manufacturer.

112. Remission or refund of excise duty on opaque beer destroyed or returned to licensed premises

(1) Subject to this section, a manufacturer shall be granted a remission or refund of excise duty in respect of opaque beer manufactured by him which—

(a) has not been removed from his licensed premises and is destroyed by him on such premises; or

(b) having been removed from his licensed premises and having been found to be defective as a result of faulty manufacture, is returned to such premises for the purpose of removing the defect or for destruction.

(2) No remission or refund of excise duty shall be granted in terms of this section unless the proper officer is satisfied that—

(a) no substance has been added, to such opaque beer subsequent to its removal from the licensed premises of the manufacturer; and

(b) no part of such opaque beer consists of waste opaque beer; and

(c) where such opaque beer has been sold, the manufacturer has credited the purchaser with the full purchase price thereof.

(3) No remission or refund of excise duty shall be granted in terms of this paragraph (b) of subsection (1) unless—

(a) in the case of opaque beer which has had fermentation arrested by pasteurisation or other means, and which is packed in sealed containers, it is returned in such unopened containers to the licensed premises of the manufacturer within six months of the date of removal from such premises; or

(b) in the case of other opaque beer which is packed in sealed containers, it is returned in such unopened containers to the licensed premises of the manufacturer within fourteen days of the date of removal from such premises; or

(c) in the case of any other opaque beer, it is returned to the licensed premises of the manufacturer within fourteen days of the date of removal from such premises.

(4) Any manufacturer wishing to claim a refund or remission of excise duty in terms of paragraph (b) of subsection (1) shall make application to the proper officer for permission to remove the defect or to destroy the opaque beer, and if the proper officer grants such permission, he may require the operation to remove the defect or the destruction to be witnessed by an officer or any other person designated by him, in which case that officer or designated person shall countersign the certificate required by subsection (5).

(5) Any manufacturer claiming a remission or refund or excised duty in terms of this section shall—

(a) give such certificate as the Commissioner may require regarding the opaque beer in respect of which the remission or refund of excise duty is being claimed; and

(b) show particulars of such opaque beer in his excise return for the month in which destruction or removal of the defect took place; and

- (c) attach the certificate referred to in paragraph (a) to such excise return.

113. Rebate of duty on goods for the mining industry

(1) Subject to this section and such other conditions as the Commissioner may specify, a rebate of duty shall be granted on the following articles when imported or taken out of bond or purchased from the licensed premises of a manufacturer by a person engaged in the mining industry—

- (a) eucalyptus, pine and other oils for use in the extraction of gold and other minerals by the flotation process;
(b) chemical substances, other than spirits, methylated spirits, fuel oils, lubricants and nitrate of lead, for use in any process for the concentration or refining of ore, or for assay or research purposes;

(2) The importer or the person taking the goods out of bond or purchasing the goods direct from the licensed premises of a manufacturer shall—

- (a) sign a declaration in the body of the relative bill of entry to the effect that the articles will be used solely for the purpose for which the rebate is granted; and
(b) give an undertaking that if any of the goods are sold or otherwise disposed of the duty rebated will be paid forthwith to the Commissioner.

(3) Any person who obtains goods under the rebate in terms of this section shall keep a book showing the particulars of receipt and disposals of all goods on which the rebate is granted.

114. Rebate of duty on travellers' effects

(1) In this section—

“personal effects” means articles pertaining to or carried upon the body, such as clothing, toilet requisites, etc., but not excludes such articles as radios, musical instruments, cameras, binoculars, business equipment and sports goods, etc.;

“traveller” means a person who enters Zimbabwe from another country, but excludes—

- (a) ...

[Paragraph repealed by s.i 118 of 2008]

- (b) any person employed as the pilot or master or any member of the crew, of an aircraft, ship or vehicle arriving from outside Zimbabwe.

(2) Subject to this section, a rebate of duty shall be granted in respect of the following effects imported by a traveller including goods bought by an international traveller from a duty-free shop and properly declared by him in terms of section 16—

- (a) used personal effects in such quantities and of such values as the Commissioner may consider to be reasonable; and
(b) the remainder of any food, drink and other consumable goods, including motor fuel, brought by the traveller for his use on his journey to Zimbabwe, in such quantities and of such values as the Commissioner may consider to be reasonable; and
(c) other goods to a total value for duty purposes not exceeding an amount equivalent to three hundred United States dollars per traveller.

[Paragraph amended by s.i 2 of 2006]

(3) The rebate provided in subsection (2) in respect of goods referred to in paragraph (a) of that subsection shall be granted only, if in the opinion of the Commissioner, such goods have been put to genuine use by the traveller.

(4) Subject to subsection (5), the rebate provided in subsection (2) in respect of the goods referred to in paragraph (c) of that subsection shall be allowed to any particular traveller only once during a calendar month and shall not apply to—

- (a) goods which are incorrectly declared; and
(b) goods which are imported for commercial purposes, other than goods referred to in the Customs and Excise (Suspension) (Amendment) Regulations, 2008 (No. 21); and

[Paragraph substituted by s.i 118 of 2008]

- (c) alcoholic beverages in excess of five litres per traveller:

Provided that the rebate shall not apply to—

- (i) spirits in excess of two litres per traveller; and
(ii) any alcoholic beverages imported by person under the age of eighteen years; and

- (d) ...

[Paragraph repealed by s.i 118 of 2008]

- (e) goods which are imported by a person employed as the pilot or master or any member of the crew, of an aircraft, ship or vehicle arriving from outside Zimbabwe; and
- (f) goods originating from an export processing zone established in Zimbabwe.

[Subsection amended by s.i 191 of 2005]

(5) Where a traveller, having entered Zimbabwe, departs therefrom and returns thereto within a period of a calendar month, then, regardless of the number of occasions on which such traveller has departed therefrom and returned thereto within that period, a traveller's rebate shall only be allowed to him or her on the date of his or her first entry into Zimbabwe in that calendar month.

[Subsection inserted by s.i 191 of 2005]

115. Rebate of duty on gift consignments

(1) Subject to this section, a rebate of duty shall be granted in respect of a bona fide gift sent to a private individual or family residing in Zimbabwe for his or their personal use:

Provided that this rebate shall cover only goods with a total value for duty purposes not exceeding seventy-five United States dollars.

(2) The rebate referred to in subsection (1) shall be allowed to any private individual or family only once during a period of thirty days and shall not apply to—

- (a) goods imported by a traveller in his baggage or upon his person; or
- (b) alcoholic beverages; or
- (c) goods which are not properly declared; or (d) goods which are for commercial purposes.

116.

Rebate of duty on materials to be used in occupational therapy or for the occupational training of the blind

(1) Subject to this section, a rebate of duty shall be granted in respect of materials imported by a public body, association or institution recognised by the Minister—

- (a) for use in occupation therapy for the treatment of patients suffering from any disease, deformity or physical incapacity; or
- (b) for use in the occupational training of the blind.

(2) The chairman, secretary or other responsible officer of the public body, association or institution importing the materials shall—

- (a) make a declaration to the effect that the materials are being imported for one or more of the purposes specified in the subsection (1); and
- (b) given an undertaking that, if any of the materials are not used for the purpose specified, the duty thereon will be paid to the Commissioner.

117. Refund of duty overpaid

(1) Subject to payment of accounting fee prescribed in section 174, an application in terms of section 125 of the Act for a refund of duty overpaid shall be made in form No. 46 supported by a substitute bill of entry to correct the one on which duty was originally brought to account.

118. Refund or remission of duty on goods destroyed by accident or lost by accident while under customs control

If any person wishes to claim a refund or remission of duty in terms of section 126 of the Act, he shall submit to the proper officer for transmission to the Commissioner an application embodying a written explanation of the circumstances in which the accident came about, together with, if the goods have been entered for consumption in terms of section 18, an application in form No. 45 supported by a substitute bill of entry to correct the original one on which the goods were entered.

119. Refund of duty on defective goods released from customs control

(1) Subject to this section, the importer shall be granted a refund of any duty paid in respect of imported goods which, having been released from customs control, are found to be defective as a result of faulty manufacture or production, and are—

- (a) destroyed under the supervision of an officer; or
- (b) exported under the supervision of an officer; or
- (c) surrendered to the Commissioner to deal with as he deems fit:

Provided that no refund shall be made unless application to destroy, export or surrender is made within six months of the date on which duty was paid on the goods.

(2) Any person wishing to claim a refund of duty in terms of subsection (1) (hereinafter in this section called the claimant) shall make an application in writing to the Commissioner for permission to destroy, export or surrender such goods stating—

- (a) full details of the nature, value, quantity, mass or volume of such goods; and
- (b) particulars of the bill of entry or other document relating to the payment of duty on such goods; and
- (c) the nature and cause of the defect in such goods; and together with the application, he shall submit the original invoices relating to such goods.

(3) If the Commissioner is satisfied—

- (a) as to the correctness of the information given in the claimant's application; and
- (b) that the goods to be destroyed, exported or surrendered are those described in the bill of entry or other document mentioned in the application and in the invoices submitted with the application; and (c) that the application has been made not more than six months after duty was paid on the goods:

he shall grant permission to destroy, export or surrender the goods and shall give such instructions as he may consider necessary for their destruction, exportation or surrender.

(4) The Commissioner shall appoint an officer to witness the destruction or exportation of goods destroyed or exported in terms of this section or, if they are not to be destroyed or exported, to accept the surrender of the goods and to place them in the State warehouse or other place of security.

(5) When the goods have been destroyed, exported or taken into the State warehouse or other place of security in terms of this section the officer shall—

- (a) sign a certificate stating that the goods have been destroyed, exported or taken into the State warehouse or other place of security, as the case may be, and giving full details as to the nature, value, quantity, mass or volume of the goods and the amount of duty paid thereon; and
- (b) send the certificate to the Commissioner who, upon its receipt, shall refund the duty to the claimant.

120. Remission of duty on deficiencies in wet goods in bulk consigned to Zimbabwe

(1) For the purposes of section 36 of the Act, an importer of any wet goods in bulk who wishes the duty to be remitted on the quantitative difference between the goods as reported, or shown on the bill of lading, manifest, consignment note, way-bill or other document, as having consigned to Zimbabwe and the goods actually imported into Zimbabwe shall, as soon as possible after the arrival of the goods and in any case before accepting delivery from the carrier, submit to an officer a request for a regauge in form No. 51.

(2) The officer shall regauge the drums or casks and shall sign form No. 51 and a copy of this form shall, subject to the discretion of the Commissioner, be the authority for entering for consumption or warehousing the quantity of the goods as ascertained by the officer.

121. Rebate of duty on goods imported by persons who enter Zimbabwe in terms of an aid or technical co-operation agreement or contract employment entered into with the Government of Zimbabwe

(1) In this section—

“vehicle” means any motor vehicle of Customs tariff headings 87.02, 87.03 or 87.04: Provided that:

(a)

) Tariff heading 87.02 shall not apply to vehicles designed for transport of fifteen or more people, including the driver; and

(b) Tariff heading 87.04 shall not apply to vehicles whose gross vehicle weight (GVW) exceed five tonnes.

“person” means an individual and not a company, body of persons or the like;

“time of arrival” means the first occasion on which a person enters Zimbabwe to take up employment or permanent residence after the grant of his temporary employment or residence permit.

(2) Subject to this section, a rebate of duty may be granted in respect of personal and household effects and other goods imported by a person who enters Zimbabwe in terms of an aid or technical co-operation agreement or in terms of a fixed term contract entered into with the Government of Zimbabwe which has been approved by the Minister for the purposes of this section if such effects and other goods—

(a) are shown to the satisfaction of the Commissioner to be owned and imported by him at the time of his arrival or are shown to be owned and imported within a period of six months after the time of his arrival: Provided that, in the case of motor-vehicles; they may be imported at any time before expiry of the contract; and

(b) are intended for personal use in Zimbabwe by such person, but not for trade or commercial purposes.

(3) No rebate shall be granted in terms of this section in respect of—

(a) any motor-vehicle imported by a person who is at the time of the importation of the motor-vehicle, under the age of sixteen years;

(b) more than one motor vehicle per person; and shall be granted not more than once during any period of five years.

(4) No person to whom a rebate of duty has been granted in terms of this section shall sell, offer or display for sale, lease, hire, lend, pledge or in any manner whatsoever whether gratuitously or otherwise dispose of to any other person any effects or other goods in respect of which such rebate was granted within forty-eight months of the date of their entry under rebate, without the prior written permission of the Commissioner and subject to subsection (6) payment of the duty which would have been payable at the time of entry but for the granting of such rebate.

(5) If any goods are dealt with or disposed of contrary to subsection (4), they shall be liable to seizure.

(6) If the Commissioner gives the permission referred to in subsection (4), he may authorise the payment of a lesser amount of duty than would have been payable had no rebate been granted, and for the purpose of determining such lesser amount of duty, the Commissioner may take into consideration the depreciation of the goods in question since the date on which they were entered under rebate: Provided that—

(a) if any such goods are to be sold within twelve months of the date from which they were entered under rebate, this subsection shall not apply; and

(b) the Commissioner may remit the duty on any motor-vehicle imported under rebate in terms of this section which is proved to his satisfaction to have, as a result of an accident, been damaged beyond economical repair.

(7) Any person claiming a rebate of duty in terms of this section shall give to the proper officer—

(a) a certificate stating that such effects and other goods were owned by him at the time of their importation; and

(b) a certificate that such effects and other goods are intended for his own use in Zimbabwe and will not be used for trade or commercial purposes; and

(c) written undertaking that such effects and other goods will not be dealt with or disposed of in contravention of subsection (4); and

(d) a written undertaking to pay such duty as may become due in terms of subsection (4) or (5); and

(e) such evidence relating to the acquisition, ownership or purchase of such effects and other goods as may be required by the Commissioner.

122.

Rebate of duty on goods imported, etc., by a foreign organisation under an aid or technical cooperation agreement

(1) Subject to this section, a rebate or refund of duty shall be granted on such goods as the Commissioner may approve which are imported or taken out of bond and, in the case of new motor-vehicles, obtained from open stock—

(a) by a foreign organisation under an aid or technical co-operation agreement; or

(b) for use in an aid or technical co-operation project which is the subject of such agreement.

Provided this rebate shall not be granted in respect of second hand or used motor vehicles.

(a)

(2) Any foreign organisation wishing to be granted a rebate of refund in terms of this section shall make an application therefore to the Commissioner in writing, submitting details of—

- (a) the goods referred to in subsection (1) on which a rebate or refund is sought;
- (b) whether such goods will be imported, taken out of bond or obtained from open stock for use by the foreign organisation or for use in an aid or technical co-operation project;
- (c) the purpose for which such goods are to be used;
- (d) whether such goods will be exported from Zimbabwe at a future time and, if so, the time within which they will be so exported; and
- (e) the terms of the relevant aid or technical co-operation agreement.

(3) Any foreign organisation claiming a refund of duty in respect of a new motor vehicle purchased from open stock within Zimbabwe shall furnish a statement showing—

- (a) the make, model, production year, engine number, registration number and value as originally entered for payment of duty, of the vehicle in respect of which a refund is sought; and
- (b) the place at which such duty was paid and the number and date of the relative customs bill of entry; and (c) details of any replacement motor-vehicle kit imported or to be imported into Zimbabwe.

(4) Any foreign organisation claiming a rebate or refund of duty in terms of this section, shall give to the proper officer a written undertaking that such goods will not be disposed of otherwise than in accordance with subsections (5) and (6).

(5) No foreign organisation to whom a rebate or refund of duty in respect of any goods have been granted in terms of this section shall sell or otherwise dispose of such goods in Zimbabwe without the prior permission of the Commissioner.

(6) If the Commissioner gives the permission referred to in subsection (5), he may—

- (a) authorise disposal without payment of duty to another person or organisation entitled to import, remove from bond, or obtain from open stocks goods under rebate, remission or refund of duty in terms of these regulations;
- (b) authorise disposal to any other person or organisation on payment of duty rebated or refunded or such lesser amount as he may determine;

under such conditions as he may specify:

Provided that the Commissioner may remit the duty on any motor-vehicle imported under rebate in terms of this section which is proved to his satisfaction to have been damaged beyond economical repair as a result of an accident.

(7) For the purpose of determining the lesser amount of duty referred to in paragraph (b) of subsection (6), the Commissioner may take into consideration the depreciation of such goods since the date on which duty was rebated or refunded.

(8) The Commissioner may remit the duty on any goods referred to in subsection (6) and (7) if such goods are disposed of more than ten years after the date on which the duty was rebated or refunded.

123. Rebate of duty on materials and equipment imported by road safety associations or organisations

(1) Subject to this section, a rebate of duty shall be granted on such materials and equipment as the Commissioner may approve when such materials and equipment are imported by any road safety association or organisation approved by the Commissioner to be used solely for the purpose of promoting road safety.

(2) Any road safety association or organisation wishing to claim a rebate of duty in terms of this section shall make application in writing to the Commissioner for recognition as an approved road safety association or organisation and shall submit full particulars of the materials and equipment which it is desired to import under rebate.

(3) The chairman, secretary or other responsible officer of the approved association or organisation importing materials or equipment under rebate shall—

- (a) make a declaration to the effect that the materials or equipment are being imported solely for the purpose of promoting road safety; and
- (b) give an undertaking that, if any of the materials or equipment are sold or are not used for the purpose for which such materials or equipment are being imported, the duty thereon will be paid to the Commissioner.

124.

Rebate of duty on goods donated to associations and organisations in Zimbabwe involved in Charitable or welfare work

(1) In this section, motor vehicle means a vehicle admissible under Customs Tariff heading 87.02, 87.03 and

(a)

87.04.

(2) Subject to this section and to such conditions as the Commissioner may in each case fix, a rebate of duty shall be granted on such goods as the Commissioner may approve, which have been fully donated and imported by an association or organisation approved by the Commissioner, which is involved in charitable or welfare work:

Provided that this rebate shall not apply to:—

- (a) goods paid for with funds obtained from local banking institutions or local branches of banking institutions registered and operating in Zimbabwe, whether or not the funds were donated and whether nor the payment is for freight, unless there is proof that the funds were deposited into local banking institutions from a foreign source in order to purchase goods for the use of the charitable organisation;

[Paragraph substituted by s.i 39 of 2007]

(b) second hand or used motor vehicles; (c) new clothing, shoes and bed linen.

(3) Any association or organisation wishing to claim rebate of duty in terms of this section shall submit to the Commissioner written particulars of—

- (a) the objects of the association or organisation; and
- (b) the goods in respect of which a rebate is sought; and
- (c) the use to which the goods are to be put; and
- (d) evidence of the donation; and
- (e) evidence of purchase of goods by a foreign organisation which is donating the goods; and (f) any other details required by the Commissioner.

(4) The chairman, secretary or other responsible officer of an approved association or organisation importing goods in terms of this section shall—

- (a) make a declaration to the effect that the goods are being imported solely for the purpose of furthering the objects of the association or organisation and in compliance with any conditions fixed by the Commissioner; and
- (b) give an undertaking that the goods will not be sold or be disposed of in Zimbabwe without the prior written permission of the Commissioner and the payment of such duty as may be due.

(5) No association or organisation to which a rebate of duty has been granted in terms of this section shall sell or in any manner whatsoever dispose of to any person or organisation any goods in respect of which such rebate was granted within ten years of the date of their entry under rebate, without the prior written permission of the Commissioner and payment of the duty which would have been payable at the time of entry but for the granting of such rebate.

(6) If any association or organisation granted a rebate of duty in terms of this section contravenes any provision of this section—

- (a) the rebated goods shall be liable for seizure; and
- (b) the Commissioner may direct that the association or organisation be disqualified for a period of up to five years from the rebate of duty afforded by this section.

(7) If the Commissioner gives the permission referred to in subsection (5), he may authorise the payment of a lesser amount of duty than would have been payable had no rebate been granted, and for the purpose of determining such lesser amount of duty, the Commissioner may taken into consideration the depreciation of the goods in question since the date on which they were entered under rebate: Provided that—

- (a) if any such goods are to be sold within five years of the date from which they were entered under rebate, this subsection shall not apply; and
- (b) the Commissioner may remit the duty on any motor-vehicles imported under rebate in terms of this section which is proved to his satisfaction to have, as a result of an accident, been damaged beyond economical repair.

125. Rebate of duty on goods which are imported after having been exported from Zimbabwe

(1) In this section—

“manufacture” means an operation through or by which an item undergoes transformation, resulting in a change to the name of the originally exported item and the enhancement of its utility.

(2) Subject to this section, a rebate of duty shall be granted on goods which are imported after having been exported.

(3) Where imported goods, not being goods in transit, have been exported from and are subsequently returned to Zimbabwe they shall not, unless they were exported in bond or under drawback or remission of duty, or were removed

(a)

from Zimbabwe in terms of subsection (8) of section 105 or section 119, be subject to duty on their return if— (a) evidence is produced to satisfy the proper officer that—

(i) the goods were exported; and

(ii) they were not subjected to any process of manufacture outside Zimbabwe after they were exported;
and

- (b) they are in the same condition as they were in when they were exported or, if they are not in that condition, they are substantially the same goods as were exported; and
- (c) in the case of goods repaired outside Zimbabwe after they were exported, evidence is produced to satisfy the proper officer that—
 - (i) they were not exported for the purpose of being repaired; or
 - (ii) the need for repair was occasioned by wear or damage sustained by the goods outside Zimbabwe; or
 - (iii) they were repaired under the original manufacturer's valid guarantee or warranty; and
- (d) except in the circumstances mentioned in paragraph (c), duty is payable on—
 - (i) the cost of any alteration, simple repair or other operations which do not constitute manufacture, done outside Zimbabwe after they were exported, or if there is no charge for the work done, the value established using the alternative methods of valuation provided for in section 107 to 112 of the Act; and
 - (ii) the cost of freight, insurance, handling and other charges related to the of the goods to the Zimbabwe border:
 - Provided that the duty shall be calculated—
 - A. at the preferential or other rate which would have been levied on the goods themselves if they had originated wholly in the country in which the alteration, repair or other operation was done;
 - B. at a rate of twenty-five *per centum ad valorem* if the complete article is liable to a specific duty or additional to or alternative to an *ad valorem* duty:

Provided that—

- (I) if the goods are of a class or kind on which excise duty on goods produced in Zimbabwe is payable, they shall be subject to duty on importation, in accordance with the principles set out in paragraph (a) of section 226 of the Act, at rates equivalent to the rates of excise duty applicable to such goods, less the amount of any excised duty paid on the goods before exportation and not refunded;
- (II) in the case of goods other than those mentioned in proviso (i), the amount of any duty refunded or remitted on exportation shall be paid when the goods are returned.

126. Remission or refund of excise duty on opaque beer lost in the course of delivery

(1) Subject to this section, a remission or refund of the whole or part of the excise duty shall be granted to a manufacturer in respect of opaque beer, other than opaque beer packed in sealed containers, which is lost without going into consumption, whilst in the course of delivery by such manufacturer from his licensed premises.

(2) No remission or refund of excise duty shall be granted in terms of this section unless the proper officer is satisfied—

- (a) that every reasonable effort was made and precaution taken to prevent the loss of the opaque beer in respect of which the remission or refund is being claimed; and
- (b) that such opaque beer was lost without going into consumption.

(3) The total volume of opaque beer in respect of which a remission or refund of excise duty may be granted in terms of this section shall not exceed, in respect of each separate delivery by a manufacturer from his licensed premises, one *per centum* of the total volume of the opaque beer delivered during the course of that delivery and in respect of which excise duty is payable.

(4) Any manufacturer wishing to claim a remission or refund of excise duty in terms of this section shall—

- (a) show particulars of the opaque beer lost in his excised return for the month during which such loss occurred; and
- (b) certify in such return that such opaque beer was lost whilst in the course of delivery from his licensed premises without going into consumption.

127. Rebate of duty on goods imported for religious purposes

(1) Subject to this section, a rebate of duty shall be granted on the following goods for use by a religious organisation approved by the Commissioner—

- (a) organs and blowers therefore, harmonious and band instruments;
- (b) church decorations, altars, fonts, lecterns, pulpits, vestments and other appointments not being furniture; (c) illuminated windows; and

(d) bibles, prayer books, hymn books pictures, pamphlets, posters, charts, statues of a religious nature, crucifix, church vessels, incense and other religious articles as approved by the Commissioner.

(3) If any of the goods are to be sold or otherwise disposed of, the duty rebated shall become payable. The Commissioner may at his discretion, authorise the payment of a lesser amount than that rebated, and for determining such lesser amount, he may take into account the depreciation of such goods since the date on which the duty was rebated.

128. Rebate of duty on cups, medals and other trophies

Subject to this section, a rebate of duty shall be granted on the following goods—

- (a) cups, medals and other trophies or awards presented outside Zimbabwe to any person and imported by him or on his behalf—
 - (i) as prizes at public exhibitions or shows, at public examinations or examinations in any educational institution, or for skill or sport in public competition or competition in any educational institution;
 - (ii) as prizes for skill or sport in competition among members of air, military, naval or police forces; or
 - (iii) for bravery or humanity, for excellence in art, industry, invention, manufactures, learning or science or for honourable or meritorious public service:

Provided that all such articles shall on importations or release from customs control bear engraved or other-wise indelibly marked on them an inscription, indicating that they are specific trophies or awards or miniatures thereof, or stating the name of the presenter, donor, or presentee, or indicating directly or indirectly the purpose for which they have been presented.

- (b) cups, medals and other trophies or awards imported for presentation to commemorate such significant or ceremonial events or occasions as the Commissioner may approve:

Provided that all such articles shall on importation or release from customs control bear engraved or otherwise indelibly marked on them the occasion or the purpose for which they were or are to be presented.

129. Rebate of duty on goods for the prospecting and search for mineral deposits

(1) Subject to this section, a rebate of duty shall be granted on goods which—

- (a) are imported by a person who has entered into a contract with the Government, which is approved by the Commissioner, for the prospecting and search for mineral deposits; and
- (b) the Commissioner is satisfied are to be used in the prospecting and search for mineral deposits in the performance of such contract.

(2) If any of the goods referred to in subsection (1) are subsequently sold or otherwise disposed of in Zimbabwe, the duties rebated by subsection (1) shall become payable. The Commissioner may, at his discretion, authorise the payment of a lesser amount of duty than that rebated, and for determining such lesser amount he may take into account the depreciation of such goods since the date on which the duty was rebated.

130. Rebate of duty on inherited goods

(1) In this section—

“motor-vehicle” means a vehicle admissible under Customs Tariff heading Nos. 87.02, 87.03 and 87.04; Provided that—

- (i) Tariff heading 87.02 shall not apply to vehicles designed for transport of fifteen or more people including the driver; and
- (ii) Tariff heading 87.04 shall not apply to vehicles whose gross vehicle weight (GVW) exceeds five tonnes.

(2) Subject to this section, a rebate of duty shall be granted on used personal and household effects including one motor-vehicle or motor-cycle, imported by persons residing in Zimbabwe who have inherited the goods upon the death of a person as a result of the bequest made by that person or as a result of the intestacy of that person—

(3) Subsection (1) shall have effect only—

- (a) in the case of a bequest, if proof of the bequest in the form of an officially or notarially certified copy of the will, or such other evidence as the Commissioner may require, is produced;
- (b) in the case of intestacy, if a certificate by an official of a duly constituted court, of the country where the deceased died, which certifies the death of the deceased and lists the property as being that of the deceased, or such other evidence of such matters as the Commissioner may require is produced;

(c) in the case of either bequest or intestacy, if the importer gives a certificate to the effect that the effects are for his own use and will not be sold or otherwise disposed of by him within twelve months of the date of their importation.

(4) No persons to whom a rebate of duty has been granted in terms of this section shall sell, offer for sale, lease, hire, lend, pledge or in any manner whatsoever, whether gratuitously or otherwise, dispose of to any other person any effects in respect of which such rebate was granted within twelve months of the date of their entry under rebate, without the prior written permission of the Commissioner.

(5) If the Commissioner gives the permission referred to in subsection (3), he may authorise disposal of the effects concerned on payment of duty rebated or such lesser amounts as he may determine.

Provided that the Commissioner may remit the duty on any motor-vehicle imported under rebate in terms of this section if it is proved to his satisfaction to have been damaged beyond economic repair as a result of an accident.

(6) For the purpose of determining the lesser amount of duty referred to in subsection (4), the Commissioner may take into consideration the depreciation of the effects concerned since the date on which the duty was rebated.

131. Rebate of duty on goods for public museums

(1) Subject to this section, a rebate of duty shall be granted on—

- (a) show cases and fittings for public museums; and
- (b) appliances and apparatus imported for public museums for the preparation of specimens and exhibits.

(2) A responsible officer of the museum shall—

- (a) sign a declaration to the effect that the goods are for the use of the museum; and
- (b) give an undertaking that such goods will not be sold or otherwise disposed of in Zimbabwe without the permission of the Commissioner.

(3) If any of the goods are to be sold or otherwise disposed of, the duty rebated shall become payable. The Commissioner may, at his discretion, authorise the payment of a lesser amount than that rebated, and for determining such lesser amount, he may take into account the depreciation of such goods since the date on which the duty was rebated.

132.

Rebate of duty on materials to be used in the preparation and packaging of fresh produce for export

(1) Subject to this section, a rebate of duty shall be granted on such materials as the Commissioner may approve when such materials are imported to be used in the preparation and packaging of fresh produce for export by a person or organisation approved by the Commissioner.

(2) A person or organisation wishing to claim a rebate of duty, in terms of this section, shall make application, in writing to the Commissioner for approval, and shall submit particulars of the materials which are to be imported under rebate together with evidence of his intention to export the packaging produce.

(3) The person or responsible officer of an organisation approved by the Commissioner shall, when importing the materials under rebate—

- (a) sign a declaration to the effect that the materials are to be used in the preparation and packaging of fresh produce for export; and
- (b) give an undertaking that if the materials are not so used or if for any reason the produce is not exported, such duty, as has been rebated on the materials will be paid to the Commissioner.

133. Rebate of duty on samples imported for destructive testing

133. (1) Subject to this section a rebate of duty shall be granted in respect of samples imported for destructive testing, in such quantities as may be approved, and under such conditions as may be fixed by the Commissioner.

(2) Any person claiming a rebate of duty in terms of subsection (1) shall give the proper officer a certificate to the effect that the samples in respect of which a rebate is claimed are imported solely for destructive testing.

134. Rebate of duty on goods for use in petroleum exploration or production

(1) In this section—“contractor” means—

- (a) the grantee of a special grant issued under Part XX of the Mines and Minerals Act (*Chapter 21:05*) authorising him to explore for or produce petroleum on terms and conditions included in the grant pursuant to a contract entered into with the Government; or

(b) a person engaged by a grantee referred to in paragraph (a) for the purposes of the exploration for or production of petroleum.

“petroleum” means any naturally occurring hydrocarbon or any naturally occurring mixture of hydrocarbons, whether in a gaseous, liquid or solid state, and includes crude oil and natural gas but does not include hydrocarbons obtained from coal by destructive distillation or in any other way.

(2) Subject to this section and to such conditions or restrictions as the Commissioner may determine, a rebate of duty shall be granted on goods which are imported by a contractor solely and exclusively for use in the exploration for or production of petroleum and which the Secretary for Mines has certified are imported in terms of a contract approved by the Commissioner for the purposes of this section.

(3) If any goods imported in terms of this section are not used for a purpose referred to in subsection (2), duty shall become payable thereon.

(4) A contract claiming a rebate in terms of this section shall give to the proper officer—

(a) the certificate from the Secretary for Mines referred to in subsection (2); and

(b) a declaration signed by a responsible representative of the contractor to the effect that the goods concerned are to be used solely and exclusively in the exploration for or production of petroleum and are being imported in terms of a contract approved by the Commissioner for the purposes of this section, and undertaking that, if the goods concerned are not so used the duty will be paid immediately to the Commissioner.

(5) No person to whom a rebate of duty in respect of any goods has been granted in terms of this section shall sell or otherwise dispose of the goods in Zimbabwe without the prior permission of the Commissioner and, subject to subsection (6), the payment of such duty as has been rebated in respect of the goods.

(6) If the Commissioner gives the permission referred to in subsection (5), he may, in respect of any goods which are to be sold or otherwise disposed of, authorise the payment of a lesser amount of duty than that rebated and, for the purpose of determining such lesser amount of duty, he may in his discretion, take into consideration any depreciation in the value of the goods since the date on which duty was rebated: Provided that the Commissioner may—

(a) remit the duty on any such goods which are to be sold or otherwise disposed of more than five years after the date on which duty was rebated;

(b) remit the duty on any motor vehicles or piece of equipment imported under rebate in terms of this section, which is proved to his satisfaction to have been damaged beyond economical repair as a result of an accident.

(7) A contractor to whom a rebate has been granted in terms of this section shall maintain such records in respect of the goods concerned as the Commissioner may require and shall account for them to his satisfaction.

135.

Rebate of duty on equipment and other accessories imported by blood transfusion service organisations

(1) Subject to this section and to such conditions as the Commissioner may fix, a rebate of duty shall be granted on motor-vehicles, equipment or other accessories imported by blood transfusions service organisations approved by the Commissioner.

(2) No rebate shall be granted in terms of this section unless the motor-vehicles, equipment or accessories referred to in subsection (1) are approved by the Secretary for Health.

(3) Any blood transfusion service organisation wishing to claim a rebate of duty in terms of this section shall make application in writing to the Commissioner for recognition as an approved blood transfusion service organisation and shall, when importing any motor-vehicle, equipment or accessories, submit to the proper officer—

(a) a certificate of the Secretary for Health approving the importation of the goods; and

(b) a signed declaration that the motor-vehicle, equipment or accessories are being imported solely for the purposes of the blood transfusion service; and

(c) a written undertaking that, if the motor-vehicle, equipment or accessories are to be disposed of otherwise than in terms of the declaration referred to in paragraph (b), the prior permission of the Commissioner shall be obtained and the duty rebated shall become payable.

136. *Rebate of duty on newspapers, magazines, brochures, pamphlets etc.*

Subject to this section, a rebate of duty shall be granted in respect of newspapers, magazines, periodicals, pamphlets, brochures, catalogues and like publications, excluding books with an I.S.B.N. number, imported in consignments containing not more than such number of copies of the same edition of any such publication as the Commissioner may, in his discretion, approve.

137. Rebate of duty on goods donated to local authorities

(1) Subject to this section and to such conditions as the Commissioner may in each case fix, a rebate of duty shall be granted on such goods as the Commissioner may approve that have been donated to and imported by or for any local authority in Zimbabwe.

(2) Any local authority wishing to claim a rebate of duty in terms of this section shall make an application therefore to the Commissioner in writing, submitting—

- (a) certificate from the Minister of Local Government, Public Construction and National Housing confirming the donation; and
- (b) details of the goods in respect of which a rebate is sought; and (c) the use to which the goods are to be put.

(3) The Town Clerk, or Executive Mayor, as the case may be of the local authority importing the goods shall give a written undertaking that the goods will not be sold or disposed of in Zimbabwe without the prior written permission of the Commissioner and payment of duty due.

(4) No local authority to whom a rebate of duty has been granted in terms of this section shall sell or in any manner whatsoever dispose of to any person or organisation any goods in respect of which such rebate was granted within five years of the date of entry under rebate, without the prior written permission of the Commissioner and payment of the full duty, which would have been payable at the time of entry but for the granting of such rebate:

Provided that the Commissioner may remit the duty on any goods under rebate in terms of this section which are proved to his satisfaction to have, as a result of an accident, been damaged beyond economical repair.

(5) If any goods are dealt with or disposed of contrary to subsection (4), they shall be liable to seizure.

138.

Rebate of duty on goods imported in terms of an agreement entered into pursuant to a special mining lease

(1) In this section—

“agreement” means an agreement entered into between a lessee and the Government pursuant to a special mining lease;

“lessee” means the holder of a special mining lease;

“special mining lease” means a special mining lease issued in terms of Part VIII of the Mines and Minerals Act [Chapter 21:05].

(2) Subject to this section, a rebate of duty shall be granted on goods which the Secretary for Mines certifies are eligible for a rebate of duty in terms of an agreement.

(3) A person claiming a rebate in terms of this section shall give to the proper officer—

- (a) the certificate from the Secretary for Mines referred to in subsection (2); and
- (b) a declaration signed by the lessee or a responsible representative of the lessee to the effect that the goods concerned are to be used in conformity with the agreement, and an undertaking that, if the goods are not so used, the duty rebated will be paid immediately to the Commissioner.

(4) If any goods imported or taken out of bond under rebate in terms of this section are not used in conformity with the agreement, the duty rebated shall immediately become payable on the goods.

(5) No person to whom a rebate of duty in respect of any goods has been granted in terms of this section shall sell or otherwise dispose of the goods in Zimbabwe without the prior permission of the Commissioner and, subject to subsection (6), the payment of such duty as has been rebated in respect of the goods.

(6) If the Commissioner gives the permission referred to in subsection (5), he may, in respect of any goods which are to be sold or otherwise disposed of, authorise the payment of a lesser amount of duty than that rebated and, for the purpose of determining such lesser amount of duty, he may in his discretion take into consideration any depreciation in the value of the goods since the date on which the duty was rebated: Provided that the Commissioner may—

- (a) remit the duty on any such goods which are to be sold or otherwise disposed of more than five years after the date on which duty was rebated;
- (b) remit the duty on any motor-vehicle or piece of equipment imported under rebate in terms of this section, which is proved to his satisfaction to have been damaged beyond economical repair as a result of an accident.

(7) A person to whom a rebate has been granted in terms of this section shall maintain such records in respect of the goods concerned as the Commissioner may require and shall account for them to the Commissioner’s satisfaction.

139. Rebate, remission or refund of duty on goods for a former President

(1) Subject to this section, a rebate, remission or refund of duty shall be granted in respect of— (a) a motor-vehicle; and

(b) personal and household effects; imported, taken out of bond or acquired from duty-paid stocks by a former President if such motor-vehicle or personal and household effects are intended solely for the private use of the former President or his family and not for commercial or trade purposes.

(2) A former President claiming a rebate, remission or refund in terms of subsection (1) shall give an undertaking to the effect that the vehicle or personal and household effects imported, taken out of bond or acquired from duty-paid stocks in terms of that subsection shall not be sold or otherwise disposed of in Zimbabwe without the prior permission of the Commissioner and, subject to subsection (3), the payment of such duty as has been rebated, remitted or refunded in respect of such goods.

(3) If the Commissioner gives the permission referred to in subsection (2), he may in respect of any used goods which are to be sold or otherwise disposed of, authorise the payment of a lesser amount of duty than that rebated, remitted or refunded and, for the purpose of determining such lesser amount of duty, the Commissioner may, in his discretion, take into consideration the depreciation of such motor-vehicle or personal or household effects since the date on which the duty was rebated, remitted or refunded:

Provided that the Commissioner may remit the duty on any such motor-vehicle or personal or household effects which are to be sold or otherwise disposed of more than two years after the date on which the duty was rebated, remitted or refunded.

140. Rebate of duty on goods imported temporarily for an approved project

(1) Subject to this section, and subject to such other conditions or restrictions as the Commissioner may in each case determine, a rebate of duty may be granted on such goods as the Commissioner may approve, but excluding goods intended for consumption in Zimbabwe, when such goods are temporarily imported by contractors or other persons for completion of such projects as may have been approved by the Minister.

(2) Any person wishing to be granted a rebate in terms of this section shall make an application to the Commissioner, giving details of—

(a) the goods referred to in sub-section (1) on which a rebate is sought; and

(b) the purpose for which the goods are to be used; and

(c) the date on which the project will be completed, which will not exceed five years; and (d) the date on which the goods are to be re-exported.

(3) No person to whom a rebate of duty has been granted in terms of this section shall sell, offer or display for sale, lease, hire, lend, pledge or in any manner whatsoever, whether gratuitously or otherwise dispose of to any other person any goods in respect of which such rebate has been granted, without the prior written permission of the Commissioner and payment of the full duty based on a value at the time of importation, or such lesser amount as he may determine under such conditions as he may specify:

Provided that the Commissioner may remit the duty on any motor vehicle imported under rebate in this section, which is proved to his satisfaction to have been damaged beyond economical repair as a result of an accident.

(4) For the purpose of determining a lesser amount of duty referred to in subsection (3) the Commissioner may take into consideration the depreciation of such goods since the date on which duty was rebated.

(5) A person who has been granted rebate of duty in terms of this section shall remove such goods from Zimbabwe at the expiry of the date specified in sub-section (2), unless he has obtained prior written permission from the Commissioner, either extending its stay in Zimbabwe, or paying the duty in terms of sub-section (3).

(6) Any goods which remain in Zimbabwe in contravention of subsection (5) shall be liable to seizure.

141. Rebate of duty on goods for incorporation in the construction of approved projects

(1) Subject to this section, a rebate of duty shall be granted on goods which are certified by the Secretary of the responsible Ministry and the Commissioner-General to be components or materials for incorporation in the construction of such projects as may be approved by the Minister.

(2) Components or materials referred to in subsection (1) shall form a permanent part of finished project.

(3) If any goods referred to in subsection (1) are not used in the construction of the project concerned, the duty rebated by subsection (1) shall become payable in full.

(4) In this section, “responsible Ministry” means the Ministry specified as such by the Minister when approving the project concerned.

142. Rebate of duty on capital equipment imported for use in export processing zones

(1) This section shall apply to an export processing zone appointed in terms of section 20 of the Export Processing Zones Act [*Chapter 14:07*] which is not situated in an industrial park.

(2) Subject to this section, and to such conditions as the Commissioner may in each case impose a rebate of duty shall be granted on such equipment and machinery as the Commissioner may approve, when such goods are imported for use in an export processing zone.

(3) Any company or organisation wishing to claim a rebate of duty in terms of this section shall produce to the Commissioner—

(a) a valid investment licence issued in terms of section 26 of the Export Processing Zones Act [*Chapter 14:07*];

(b) evidence that the export processing zone is not situated in an industrial park; (c) particulars of the equipment or machinery which it desires to import under rebate.

(4) The Chief Executive or other responsible officer of the export processing zone importing the goods in terms of this section shall make a declaration that the goods being imported will be for use solely in the export processing zone.

(5) No rebate shall be granted in terms of this section for raw materials or any goods for manufacture.

(6) No export processing zone to which a rebate of duty has been granted in terms of this section shall sell or in any manner whatsoever dispose of to any person or organisation any goods in respect of which such rebate was granted within five years of the date of their entry under rebate, without the prior written permission of the Commissioner and payment of the duty which would have been payable at the time of entry but for the granting of such rebate.

(7) The rebate in this section shall only be granted for any one particular equipment or machinery not more than once in a period of five years, or such short period as the Commissioner may approve.

143. *Rebate of duty on vehicles imported by serving members of Parliament of Zimbabwe*

(1) In this section—

“motor vehicle” means a vehicle admissible under Customs Tariff heading Nos. 87.02, 87.03 and 87.04: Provided that—

(a) Tariff heading 87.02 shall not apply to vehicles designed for transport of fifteen or more people, including the driver; and

(b) Tariff heading 87.04 shall not apply to vehicles whose gross vehicle weight (GVW) exceed five tonnes.

(2) Subject to this section, a rebate of duty shall be granted in respect of one motor-vehicle imported or taken out of bond by a serving Member of Parliament of Zimbabwe if such motor-vehicle is intended solely for the private use of the member and not for commercial or trade purposes.

(3) Only one vehicle may be imported under rebate in terms of this section within the life of a Parliament.

[Subsection amended by s.i 309A of 2001. Proviso repealed by s.i 174 of 2007]

(4) A Member of Parliament claiming a rebate in terms of subsection (2) shall give an undertaking to the effect that the vehicle imported or taken out of bond in terms of this section shall not be sold or otherwise disposed of in Zimbabwe without the prior written permission of the Commissioner and, subject to subsection (5), the payment off such duty as has been rebated in respect of such vehicle.

(5) The Commissioner may in respect of any used vehicle which is to be sold or otherwise disposed of, authorise the payment of a lesser amount of duty, taking into consideration the depreciation of such motor-vehicle since the date on which the duty was rebated.

(6) If, for any reason, a serving Member of Parliament ceases to be a member before the dissolution of Parliament next following such member’s election or appointment, the duty rebated under this section shall immediately become due and payable. Provided that—

(a) this subsection shall not apply to a deceased Member of Parliament; and

(b) if the surviving spouse of a deceased Member of Parliament wishes to sell the vehicle, the provisions of subsection (4) shall apply.

144. *Rebate of duty on goods imported for specific mine development operations*

(1) In this section –

“holder”, and “mining location” shall have the meanings assigned to them in the Mines and Minerals Act [*Chapter 21:05*].

“mining area” means an area comprising the registered mining locations described in the first column of the Fourth Schedule;

[Definition amended by s.i.39 of 2002 and s.i 110B of 2002]

“mining commissioner” means the mining commissioner of a mining district;

[Definition amended by s.i.39 of 2002 and s.i 110B of 2002]

“mining development operations” means operations carried out for or in connection with the development of a mine situated in a mining area and includes—

- (a) the sinking of shafts; and
- (b) the installation of machinery, equipment, implements, utensils and other articles required for the purpose of producing of minerals; and
- (c) the construction and erection of facilities for the production, treatment, storage, gathering and conveyance of minerals;

“registered mining location” has the meaning assigned to it in subsection (1) of section 5 of the Mines and Minerals Act [*Chapter 21:05*];

[Definition inserted by s.i 110B of 2002]

“Secretary” means the Secretary of the Ministry responsible for the administration of the Mines and Minerals Act [*Chapter 21:05*] or any person authorised by him to exercise his functions under these regulations;

[Definition amended by s.i.39 of 2002 and s.i 110B of 2002]

“specified goods” means goods of a capital nature specified in a list agreed to between the holder and the Secretary in consultation with the Commissioner-General;

“specified period”, in relation to any mining area, means the period specified opposite the mining area concerned in the second column of the Fourth Schedule;

[Definition inserted by s.i 110B of 2002]

(2) Subject to this section a rebate of duty shall be granted to a holder in respect of specified goods which, during the specified period, are imported by that holder for use solely and exclusively for mining development operations if the holder—

- (a) applies in writing for the rebate to the Commissioner; and
- (b) submits with such application information and documents referred to in subsection (3); and
- (c) obtains and submits with the application a certificate from the Secretary that the specified goods are eligible for a rebate in terms of this section; and
- (d) provides any other information relating to the specified goods that the Commissioner may reasonably request.

(3) A person claiming a rebate in terms of this section shall—

- (a) submit, with the application for the rebate, to the proper officer—
 - (i) original invoices and other documents acceptable to the Commissioner in relation to importation of the specified goods; and
 - (ii) a declaration signed by the holder to the effect that the specified goods are to be used solely and exclusively for mine development operations; and
 - (iii) an undertaking that, if the goods are not used for mine development operations the duty rebated will be paid immediately to the Commissioner; and
- (b) identify the mine in respect of which the specified goods are to be used.

(4) If any goods imported or taken out of bond under rebate in terms of this section are not used for the purpose specified, the duty rebated shall immediately become payable on the goods.

(5) No person to whom a rebate of duty in respect of any specified goods has been granted in terms of this section shall sell or otherwise dispose of the goods in Zimbabwe without the prior permission of the Commissioner and, subject to subsection (6), the payment of such duty on such goods.

(6) If the Commissioner gives the permission referred to in subsection (5), the Commissioner may, in respect of any goods which are to be sold or otherwise disposed of, authorise the payment of a lesser amount of duty than that rebated and, for the purpose of determining such lesser amount of duty, he may take into consideration any depreciation in the value of the goods since the date on which the duty was rebated: Provided that the Commissioner may—

- (a) remit the duty on any such goods which are to be sold or otherwise disposed of more than five years after the date on which duty was rebated;
- (b) remit the duty on any piece of equipment imported under rebate in terms of this section, which to the satisfaction of the Commissioner, has been damaged beyond economical repair as a result of an accident.

(7) A person to whom a rebate has been granted in terms of this section shall maintain proper records in respect of the specified goods and shall account for them to the Commissioner when required to do so by him.

144A. Refund of duty on capital goods imported for use in tourist development zones

(1) In this section—

“Authority” means the Zimbabwe Tourism Authority established in terms of the Tourism Act [*Chapter 14:20*];
“operator” and “tourist facility” have meanings given to those terms in section 2 of the Tourism Act [*Chapter 14:20*];

“approved tourist development zone” means a tourist development zone declared under regulations made in terms of paragraph (k) of subsection (2) of section 57 of the Tourism Act [*Chapter 14:20*] and approved by the Commissioner-General.

(2) Subject to this section, a refund of the duty shall be granted to an operator of a tourist facility in a tourist development zone on capital goods imported for the purposes of or in connection with that tourist facility on or after the 1st January, 2002.

(3) An operator claiming a refund in terms of this section shall give to the proper officer—(a) a certificate signed by the operator to the effect that –

- (i) duty of a specified amount has been paid on the capital goods imported for the purposes of or in connection with the tourist facility concerned; and
- (ii) the goods referred to in subparagraph (i) have been imported solely for the purposes of or in connection with the tourist facility concerned; and
- (iii) if the goods referred to in subparagraph (i) are sold or otherwise disposed of to any person not entitled by this section to import them duty free, the duty due thereon shall forthwith be paid;

and

(b) a certificate by the Authority certifying that the person claiming a refund in terms of this section is the operator of a tourist facility located within a tourist development zone.

[Section inserted by s.i 59 of 2002]

144B. Rebate of duty on imports covered by a Duty Free Certificate issued under the export incentive scheme

(1) In this section—

“Duty Free Certificate” means a Duty Free Certificate issued to qualifying companies by the Reserve Bank of Zimbabwe under the export incentive scheme;

“export incentive scheme” means the incentive scheme operated by the Reserve Bank of Zimbabwe for the benefit of qualifying companies;

“incremental exports” means exports by a qualifying company the value of which exceed the value in United States dollar terms of goods exported by the company in the previous year;

“qualifying company” means a company which, in any year, including the year from the year which began on the 1st January, 1999, exported goods exceeding the value in United States dollar terms of goods exported by it in the previous year.

(2) Subject to this section, a rebate of the duty shall be granted on capital goods and raw materials specified by the Minister to be eligible for the rebate upon presentation of Duty Free Certificate.

(3) The rebate of duty allowed in terms of subsection (2) shall be equivalent to ten *per centum* of the United States dollar free on board value of the incremental exports.

(4) Any person claiming a rebate in terms of this section shall give to the proper officer the original of the Duty Free Certificate issued by the Reserve Bank of Zimbabwe in his name.

Provided that, if the person presenting the Duty Free Certificate is not the qualifying company concerned, the certificate shall be endorsed by the qualifying company or other person from whom the person presenting the certificate obtained the transfer of the certificate, and shall in addition bear on it an indication by the Reserve Bank that the transfer was authorised.

[Section inserted by s.i 318 of 2002]

144C. Rebate of duty on parts and accessories of certain public transport type passenger vehicles

(1) Subject to this section and to such conditions as the Commissioner may fix, a rebate of duty shall (with effect from the 1st December, 2002) be granted on parts and accessories of any public transport type passenger vehicle with a seating capacity of ten or more persons (including the driver) of the tariff subheading 8702.

(2) No rebate shall be granted in terms of this section unless the Zimbabwe Revenue Authority issues to the person seeking the rebate a certificate to the effect that the parts and accessories concerned are imported for the purpose of repairing or refurbishing any public transport type passenger vehicle referred to in subsection (1).

[Section inserted by s.i 314A of 2002]

144D. Rebate of duty on parts of certain railway locomotives and rolling stock of the National Railways of Zimbabwe

(1) Subject to this section and to such conditions as the Commissioner may fix, a rebate shall (with effect from the 1st December, 2002) be granted on parts of any railway locomotive or rolling stock of the tariff subheadings 86.07 and 86.09 in respect of any railway locomotive or rolling stock of the National Railways of Zimbabwe used in the haulage of maize from Mozambique to Malawi.

(2) No rebate shall be granted in terms of this section unless the parts and accessories referred to in subsection (1) are itemised in a list approved by the Minister of Finance and Economic Development in consultation with the National Railways of Zimbabwe.

[Section inserted by s.i. 314A of 2002]

144E. Rebate of duty on parts of certain railway locomotives and rolling stock

(1) Subject to this section and to such conditions as the Commissioner may fix, a rebate of duty shall (with effect from the 1st December, 2002) be granted on parts of any railway locomotive or rolling stock of the tariff subheadings 86.07 and 86.09 in respect of any railway locomotive or rolling stock.

(2) No rebate shall be granted in terms of this section unless the parts and accessories referred to in subsection (1) are itemised in a list approved by the Minister of Finance and Economic Development.

[Section inserted by s.i. 314A of 2002]

144F. Rebate of duty on equipment imported by registered arts organisations

(1) In these regulations—

“National Arts Council” means the council established in terms of the National Arts Council of Zimbabwe Act [Chapter 25:07];

“rebateable goods” mean recording and broadcasting equipment, music instruments and public address systems, but excludes spare parts and consumables;

“registered arts organisation” means a registered arts organisation as defined in the National Arts Council of Zimbabwe Act [Chapter 25:07].

(2) Subject to this section and to such conditions as the Commissioner General may in each case fix, a rebate of duty shall be granted on such rebateable goods as the Commissioner General may approve, which have been imported by a registered arts organisation,

(3) Any registered arts organisation wishing to claim a rebate of duty in terms of this section shall submit to the Commissioner General the following—

- (a) a written application stating full details of the rebateable goods in respect of which a rebate is sought; and
- (b) the details on the use to which the rebateable goods are to be put; and
- (c) written confirmation from the National Arts Council stating that the arts organisation is registered with it and entitled to the rebate; and
- (d) a written declaration by a responsible officer of the registered arts organisation to the effect that the rebateable goods imported are solely for use in the entertainment industry, and an undertaking that the goods will not be sold or disposed of in Zimbabwe without the prior written permission of the Commissioner General and the payment of duty as may be due; and
- (e) any other details as may be required by the Commissioner General.

(4) No registered arts organisation to which a rebate of duty has been granted in terms of this section shall sell or in any manner whatsoever dispose of to any person or organisation any goods in respect of which such rebate was granted within five years of the date of their entry under rebate without the prior written permission of the Commissioner General and payment of the duty which would have been payable at the time of entry but for the granting of such rebate.

(5) If the Commissioner General gives the permission referred to in subsection (4) he may authorize the payment of a lesser amount of duty that would have been payable had no rebate been granted, and for the purpose of determining such lesser amount of duty the Commissioner General may take into consideration the depreciation of the equipment, goods or accessories in question since the date on which they were entered under rebate:

Provided that if any such goods, equipment or accessories are sold or disposed of within five years of the date from which they were entered under rebate, this subsection shall not apply.

(6) A person to whom a rebate has been granted in terms of this section shall maintain proper records in respect of the rebateable goods and shall account for them to the Commissioner General when requested to do so by him.

[Section inserted by s.i. 136 of 2003]

144G. Rebate of duty on refuse collection and road maintenance vehicles

(1) Subject to this section and to such conditions as the Commissioner may fix, a rebate of duty shall (with effect from the 1st December, 2003) be granted on any refuse collection or road maintenance vehicle to be used by or on behalf of any local authority.

(2) No rebate shall be granted in terms of this section unless the Zimbabwe Revenue Authority issues to the person seeking the rebate a certificate to the effect that the refuse collection or road maintenance vehicle is imported for use by or on behalf of any local authority.

[Section inserted by s.i. 256 of 2003]

144H. Rebate of duty on goods for use by approved statutory bodies for incorporation in the construction of approved water projects.

(1) In this section—

“responsible Ministry” means the Ministry specified as such by the Minister when approving the project concerned;

(2) Subject to this section and to such conditions as the Commissioner-General may fix, a rebate of duty shall (with effect from 1st March, 2003) be granted on goods imported by the approved statutory bodies for the business of those statutory bodies.

(3) Subject to this section, a rebate of duty shall be granted on goods which are certified by the Secretary of the responsible Ministry and the Commissioner-General to be components or materials for incorporation in construction of such projects as may be approved by the Minister.

(4) If any goods referred to in subsections (2) and (3) are not used in the construction of the project concerned, the duty rebated shall become payable in full.

[Section inserted by s.i. 119 of 2004]

144I. Rebate of duty on engine spares and components of the National Railways of Zimbabwe.

(1) Subject to this section and to such conditions as the Commissioner General may fix, a rebate of duty shall (with effect from the 1st February, 2009 to 31st January, 2010) be granted on engine spares and components for the National Railways of Zimbabwe with the following tariff headings—

2509.0000	2710.1999	2815.2000	3209.1011	3209.1019	3209.1091	3209.1099
3209.9011	3209.9019	3209.9091	3209.9099	32.14	3603.0000	3801.9000
3810.9000	3804.0000	3913.9090	3917.3990	3917.4000	39.19	3920.1000
3921.9090	3926.9090	4016.9320	4016.9330	4016.9360	4016.9390	4203.3000
4016.9330	4406.9000	5103.3000	6804.1000	6804.2100	6804.3000	70.07
70.11	70.19	7020.0000	72.08	73.02	7307.2200	7312.1000
7312.9000	7413.0000	73.18	74.08	74.09	74.11	74.15
7901.2000	8202.1000	8202.2000	8202.3100	8202.3900	8202.4000	8202.9900
8203.1000	8203.2000	8203.3000	8203.4000	8204.1100	8204.1200	8204.2000
8205.1000	8205.2000	8205.3000	8205.4000	8205.5110	8205.5190	8205.5910
8205.5920	8205.5990	8205.6000	8205.7000	8205.8000	8205.9010	8205.9090
8207.1300	8207.1910	8207.1990	8207.2000	8207.3000	8207.4010	8207.4090
8207.5010	8207.5090	8207.6010	8207.6090	8207.7000	8207.8010	8207.8090
8207.9010	8207.9090	8301.1090	84.08	84.09	84.13	8414.8010
8421.2300	8421.3100	8468.9000	8471.3000	8471.4100	8471.4900	8471.5000
8471.6090	8471.7000	8471.8000	8471.9000	8473.3000	84.81	84.82
84.83	84.84	85.01	85.02	8503.0010	8503.0090	8504.2190
85.04	85.06	85.07	8512.3000	85.14	8515.1900	8515.9000
8517.1100	8517.1220	8517.1290	8517.1800	8517.6200	8517.6900	8517.7000

8518.9000	8529.9090	8531.1090	8532.2900	8533.2900	8533.4000	8536.1000
8536.2010	8536.2090	8536.3000	8536.4900	8536.5000	8536.6900	8536.9000
8537.1000	8538.1000	8539.1010	8539.1090	8539.2100	8539.2200	8539.2900
8539.3100	8539.3200	8539.3910	8539.3990	8539.4100	8539.4900	8539.9000
8541.1000	8541.2900	8541.3000	8541.4000	8541.5000	8542.3900	8544.1100
8544.1900	8544.2010	8544.2090	8544.3000	8544.4200	8544.4900	8544.6010
8544.6091	8544.6092	8544.6099	8544.7000	8545.1100	8545.1900	8545.2000
8545.9000	8546.1000	8546.2000	8546.9000	8547.1000	8547.2000	8547.9010
8547.9020	8547.9030	8547.9090	8601.1010	8601.1090	8601.2010	8601.2090
8602.1000	8602.9010	8602.9090	8607.1900	8607.2100	8607.3000	8607.9100
87.01	87.02	87.03	87.04	87.05	8706.0000	8707.1000
8707.9000	87.09	87.11	8716.2000	8716.3100	8716.3900	8716.4000
90.17	9024.1000	9024.8000	9024.9000	9026.1000	9026.2000	9026.8000
9026.9000	9028.2000	9028.3000	9208.9000	9029.1000	9029.2000	9029.9000
90.30	9031.2000.					

(2) No rebate shall be granted in terms of this section unless the engine spares or components referred to in subsection (1) are itemised in a list approved by the Minister of Finance.

[Section substituted by s.i 121 of 2009]

144J. Rebate of duty on goods for use by the Zambezi River Authority

(1) In this section—

“responsible Ministry” means the Ministry specified as such by the Minister when approving the project concerned;

(2) Subject to this section and to such conditions as the Commissioner-General may fix, a rebate of duty shall (with effect from 1st March, 2003) be granted on goods imported by the Zambezi River Authority for its own use.

(3) Subject to this section, a rebate of duty shall be granted on goods which are certified by the Secretary of the responsible Ministry and the Commissioner-General to be for the Zambezi River Authority’s own use as may be approved by the Minister.

(4) Any goods on which a rebate has been granted under the provisions of these regulations shall not be sold or otherwise disposed of in Zimbabwe without the prior consent of the Commissioner-General and on payment of the duty, if any, at the rate chargeable at the date of such sale or disposal.

[Section Inserted by s.i 149 of 2005]

144K. Rebate of duty on water treatment chemicals imported by the Zimbabwe National Water Authority or any local authority

In this section—

“Zimbabwe National Water Authority” means the Zimbabwe National Water Authority established under section 3 of the repealed Zimbabwe National Water Authority Act [Chapter 20:25].

(2) Subject to this section, a rebate of duty shall be granted on water treatment chemicals of the following tariff subheadings imported by the Zimbabwe National Water Authority or any local for the purpose of the purification of the water supply—

2621.1000	2801.1000	2807.1000
2814.1000	2828.1000	2833.2200
2833.2200	3301.1400	3302.1000
3824.9090		

(3) Any water treatment chemicals referred to in subsection (2) shall not be sold or otherwise disposed of without the prior consent of the Commissioner-General and on the payment of duty, if any, at the date of such sale or disposal.

[Section inserted by s.i 168 of 2005]

144K. Development zones

- (1) This section shall apply to any tourism development zone designated by the Minister by statutory instrument.
- (2) Subject to this section and to such conditions as the Commissioner may in each case impose, a rebate shall be granted on such equipment and machinery as the Commissioner may approve, when such goods are imported for use in a tourism development zone.
- (3) Any company or organisation wishing to claim a rebate of duty in terms of this section shall produce to the Commissioner—
 - (a) a valid importer's licence issued by the Tourism Authority of Zimbabwe;
 - (b) particulars of the equipment or machinery which it desires to import under rebate.
- (4) The Chief Executive or other responsible officer of the tourism development zone importing the goods in terms of this section shall make declaration that the goods being imported will be for use solely in the tourism development zone.
- (5) No rebate shall be granted in terms of this section for any, raw materials or any goods for manufacture.
- (6) No goods imported under rebate shall be transferred from one tourism development zone to another without the written consent of the Commissioner and the Zimbabwe Tourism Authority.
- (7) No tourism development zone to which a rebate of duty has been granted in terms of this section shall sell or in any manner dispose of to any person or organisation any goods in respect of which such rebate was granted within five years of the date of their entry under rebate, without the prior written permission of the Commissioner and payment of the duty which would have been payable at the time of entry but for the granting of such rebate
- (8) The rebate in this section shall only be granted for any particular equipment or machinery not more than once in a period of five years, or such short period as the Commissioner may approve.

[Section inserted by s.i 50 of 2006]

144L. Rebate of duty on engine spares and components of Air Zimbabwe

- (1) Subject to this section and to such conditions as the Commissioner General may fix, a rebate of duty shall (with effect from 1st January, 2007 to 31st December, 2007) be granted on engine spares and components for Air Zimbabwe with the following tariff headings—

2707.1000	2707.2000	2707.3000	2707.4000	2707.9900	2710.1111	2710.1991
2710.1992	2710.1993	2710.1994	2710.1999	2805.4000	2801.1000	2901.2100
2902.3000	2902.2000	2903.2200	2905.1100	2905.1200	2905.1300	2905.1900
2906.2100	3208.1000	3208.2000	3208.9000	3209.1011	3209.1019	3209.1091
3209.1099	3209.9011	3209.9019	3209.9091	3209.9099	3210.0011	3210.0019
3210.0031	3210.0039	3210.0091	3210.0099	3211.0000	3214.1000	3214.9000
3215.9000	3402.1900	3402.9090	3404.9000	3405.4000	3405.9000	3504.0000
3505.2091	3505.2099	3505.9000	3506.1000	3506.9100	3506.9900	3603.0000
3604.9090	3702.1000	3705.2000	3705.9000	3808.1090	3808.1010	3808.4010
3808.4090	3808.9090	3811.1900	3811.2900	3811.9000	3812.1000	3812.3000
3813.0000	3814.0000	3815.9000	3815.1900	3818.0000	3819.0000	3917.2190
3917.2310	3917.2390	3917.2990	3917.3190	3917.3290	3017.3390	3917.3990
3917.4000	3918.1000	3918.9000	3919.1000	3919.9090	3920.9910	3920.9990
3921.9090	3922.2000	3922.9000	3923.2100	3923.2990	3923.9091	3923.9099
3924.1000	3924.9000	3926.3000	3926.9010	3926.9090	4008.1100	4008.2900
4009.4100	4009.4200	4011.3000	4012.1300	4013.9010	4016.1090	4016.9100

4016.9330	4016.9360	4016.9390	4016.9930	4102.2900	4803.0000	4814.2000
4814.9000	4819.9000	4815.0000	4817.2000	4817.3000	4818.2000	4818.3000
4818.9000	4819.4000	4819.6000	4821.1000	4821.9090	4823.6100	4823.6900
4823.9090	4901.9900	4903.0000	4908.1000	4908.9000	4911.9930	4911.9990
5701.9000	5703.9000	5704.9000	5705.0000	5905.0000	5906.1000	5911.9000
6301.9000	6302.9100	6302.9900	6302.9300	6304.9900	6307.2000	6307.9010
6307.9090	6812.9000	6812.9100	6812.9300	6813.1000	6813.8900	6910.1000
6910.9000	6911.1000	6911.9000	6912.0000	6914.9090	7007.1100	7007.2100
7010.2000	7011.1000	7013.2800	7013.3700	7013.9900	7014.0000	7019.9000
7020.0000	7217.9000	7215.9000	7216.9900	7222.1900	7222.3000	7223.0000
7228.6000	7228.7000	7228.8000	7301.1000	7301.2000	7303.0000	7304.9000
7305.9000	7306.9010	7306.9090	7307.1100	7307.1900	7307.2100	7307.2200
7307.2300	7307.2900	7307.9100	7307.9200	7307.9300	7307.9900	7311.0000
7312.1000	7312.9000	7318.1500	7318.1600	7318.2200	7318.2300	7318.2400
7318.2900	7319.3000	7319.9000	7320.9000	7323.9300	7323.9900	7326.9030
7326.9099	7407.2900	7408.2900	7409.3900	7411.2990	7413.0000	7419.9900
7505.1200	7508.9000	7604.2900	7606.9100	7606.9200	7607.1910	7607.1990
7608.2000	7609.0000	7613.0000	7614.9000	7615.1900	7616.1000	7616.9999
7907.0090	8007.0000	8101.9600	8104.9000	8107.9000	8108.9000	8109.9000
8203.1000	8203.2000	8203.3000	8203.4000	8204.1100	8204.1200	8204.2000
8205.1000	8205.4000	8205.5910	8205.5990	8205.7000	8205.9010	8205.9090
8206.0010	8206.0090	8301.1010	8301.1090	8301.3090	8301.4090	8301.6000
8301.7010	8301.7090	8302.1000	8302.4910	8302.4990	8302.5000	8309.9000
8310.0000	8311.1000	8311.3000	8311.9000	8402.1200	8402.2000	8402.9000
8403.1000	8403.9000	8407.1000	8409.1000	8411.1100	8411.1200	8411.2100
8411.2200	8411.8100	8411.9100	8411.9900	8412.2900	8413.3000	8413.8100
8413.9100	8414.1000	8414.3000	8414.4000	8414.5190	8414.5990	8414.9000
8415.8300	8415.9000	8418.6990	8418.9900	8421.2300	8421.3100	8421.9900
8423.8900	8423.9010	8423.9090	8424.1000	8424.2000	8424.9000	8443.3100
8443.3900	8443.9900	8425.4200	8425.4900	8452.2900	8452.9000	8458.9900
8459.2900	8459.3900	8459.5900	8459.6900	8459.7000	8460.1900	8460.2900
8460.3900	8460.9000	8463.9000	8466.1000	8466.9300	8467.1190	8467.1990
8467.2100	8467.8900	8467.9900	8468.8000	8468.9000	8471.3000	8471.4100
8471.4900	8471.5000	8471.6090	8471.7000	8471.8000	8471.9000	8473.3000
8481.1000	8481.2000	8481.3000	8481.4000	8481.8010	8481.8090	8481.9000
8482.1000	8482.2000	8482.3000	8482.4000	8482.5000	8482.8000	8482.9100

8482.9900	8483.1000	8483.2000	8483.3000	8483.4010	8483.4090	8483.5000
8483.6000	8483.9000	8484.1000	8484.2000	8484.9000	8501.1000	8501.2000
8501.3100	8501.3200	8501.3300	8501.3400	8501.4010	8501.4090	8501.5100
8501.5390	8501.6100	8501.6200	8501.6300	8501.6400	8502.1100	8502.1300
8502.2000	8502.3900	8502.4000	8503.0010	8503.0090	8504.1010	8504.1090
8504.3110	8504.3190	8504.3200	8504.3300	8504.3400	8504.4000	8504.5000
8504.9000	8505.1900	8505.2000	8505.9000	8506.1000	8506.3000	8506.4000
8506.5000	8506.6000	8506.8000	8506.9000	8507.1000	8507.3000	8507.8000
8505.9090	8511.1000	8511.3000	8511.4000	8511.5000	8511.8000	8511.9000
8512.2000	8512.3000	8512.4000	8512.9000	8513.1090	8513.9000	8516.8090
8516.9000	8518.2900	8518.3000	8518.4000	8518.9000	8521.1000	8522.9091
8524.3900	8525.1010	8525.4000	8526.1000	8526.9110	8526.9220	8527.1310
8525.6010	8525.8010	8527.1390	8527.1910	8527.1990	8527.2100	8528.2200
8528.4900	8529.1000	8529.9010	8529.9090	8530.8000	8530.9000	8531.1010
8531.1090	8531.2090	8531.8000	8531.9000	8532.1000	8532.2100	8532.2200
8532.2300	8532.2400	8532.2500	8532.2900	8532.3000	8532.9000	8533.1000
8533.9000	8534.0000	8535.1000	8535.2100	8535.2900	8535.3000	8535.4000
8535.9000	8536.1000	8536.2010	8536.2090	8536.3000	8536.4100	8536.4900
8536.5000	8536.6100	8536.6900	8537.1000	8537.2010	8537.2090	8538.9000
8539.2900	8539.3100	8539.3910	8539.3990	8539.9000	8541.1000	8541.2100
8541.2900	8541.3000	8541.4000	8541.5000	8541.9000	8542.3900	8542.9000
8543.2000	8543.3000	8543.9000	8544.1100	8544.1900	8544.2090	8544.3000
8544.4100	8544.4900	8544.4200	8544.4900	8544.6099	8545.1900	8545.2000
8546.1000	8546.2000	8546.9000	8547.2000	8547.9090	8608.0000	8609.0000
8709.9000	8802.2090	8802.3010	8802.3090	8802.4010	8802.4090	8803.1090
8803.2090	8803.3090	8803.9090	8805.1000	8805.2900	9002.1900	9002.9000
9004.9090	9008.2000	9808.3010	9009.9100	9009.9200	9009.9300	9009.9900
9014.1000	9014.2000	9014.8000	9014.9000	9020.0000	9024.1000	9024.8000
9024.9000	9025.1100	9025.1900	9025.8000	9025.9000	9026.1000	9026.2000
9026.8000	9026.9000	9027.1000	9029.1000	9029.2000	9029.9000	9030.2000
9030.3100	9030.3900	9030.8400	9030.8900	9030.9000	9031.1000	9031.2000
9031.8000	9031.9000	9032.1000	9032.8100	9032.8900	9032.9000	9033.0000
9104.0000	9114.9000	9401.1000	9401.9000	9403.6000	9403.7000	9403.9000
9404.2900	9404.9000	9405.4090	9405.6000	9405.9190	9405.9990	9605.0000

(2) No rebate shall be granted in terms of this section unless engine spares or components referred to in subsection (1) are itemised in a list approved by the Minister of Finance.

[Section substituted by s.i 96 of 2007]

144M. Rebate of duty on power equipment, critical spares and on transformer components imported by Zimbabwe Electricity Supply Authority

(1) Subject to this section and to such conditions as the Commissioner General may fix, a rebate of duty shall (for a period of five years with effect from 27th March, 2007) be granted on power equipment, critical spares and on transformer components imported for Zimbabwe Electricity Supply Authority with the following tariff headings—

27.10	2804.6900	28.11	3102.2100	3102.4000	3808.9190	39.05
39.06	39.14	39.19	40.10	4011.2090	4011.9310	4011.9390
4011.9410	40.16	44.04	6305.1000	69.14	73.01	7312.1000
7312.9000	73.18	74.13	7415.2100	7415.3300	82.03	82.05
82.07	8208.1000	83.11	8402.1100	8402.1910	8402.1990	8402.9000
8403.1000	8403.9000	8404.1010	8404.9000	84.06	8410.1100	8410.1300
8410.9000	8413.1900	8413.7000	8413.8100	8413.9100	8414.8010	8421.2110
8421.2300	8421.3991	8424.8100	8425.1900	8425.4200	8426.1100	8429.1100
8429.5900	84.31	8432.1099	8432.2190	8432.3000	8433.5100	84.36
84.38	8459.3900	8459.6900	8460.2900	8460.3900	8461.4000	84.71
84.73	8474.1000	84.79	84.81	84.82	84.83	84.84
85.01	85.02	85.03	85.04	85.05	85.08	85.15
85.17	85.23	85.32	85.33	85.35	85.36	85.37
85.38	85.42	85.44	85.46	85.47	87.01	87.02
87.03	87.04	87.05	87.08	90.06	90.25	90.26
90.27	90.28	9031.2000	90.32	9033.0000	95.04	

(2) No rebate shall be granted in terms of this section unless the power equipment, critical spares and transformer components referred to in subsection (1) are itemised in a list approved by the Minister of Finance.

[Section substituted by s.i 107 of 2007]

144N. Rebate of duty on motor-vehicles, tractors, trailers, tankers, engine spares and components of the Road Motor Services (RMS)

(1) Subject to this section and to such conditions as the Commissioner General may fix, a rebate of duty shall, with effect from 1st December, 2007, be granted on motor vehicles, tractors, trailers, tankers, engine spares and components for the Road Motor Services (RMS) with the following tariff headings—

4016.9300	7310.1010	7318.1500	7411.1000	8203.1000	8203.2000	8204.1100
8204.1200	8413.1100	8415.1000	8481.1000	8482.1000	8483.1000	8484.1000
8511.4000	8540.8900	8701.2000	8704.2290	8707.1000	8707.9000	8708.1090
8708.4010	8708.4090	8708.5010	8708.5090	8708.7010	8708.8000	8708.9100
8708.9200	8708.9310	8708.9400	8709.1100	8709.1900	8709.9000	8714.9300
8714.9400	8716.2000	8716.3100	8716.9000			

(2) No rebate shall be granted in terms of this section unless the motor vehicles, tractors, trailers, tankers, engine spares and components referred to in subsection (1) are itemised in a list approved by the Minister of Finance.

[Section inserted by s.i 16 of 2008]

144O.

Rebate of duty on engine spares, motor vehicles and components of the Zimbabwe Iron and Steel Company

(1) With effect from 1st February, 2009 to 31st January, 2010, duty on specified goods and spare parts of tariff codes—

1515.3000	2505.9000	2710.1112	2710.1929	2710.1993	2711.1100	2711.1900
2711.2900	2819.9000	2850.0000	3506.9900	3811.1900	3816.0000	3824.9090
3926.9010	3926.9090	4009.4100	4009.4200	4010.1900	4011.2090	4016.9330
4016.9990	4411.9900	4911.1000	6307.1000	6902.1000	6902.2000	6902.9000
6903.1000	6903.2000	6903.9010	6903.9090	7110.1900	7202.1100	7202.1900
7202.2100	7202.2900	7205.2900	7302.1010	7306.9090	7308.9090	7318.1100
7318.1500	7318.2200	7320.9000	7326.9020	7411.2990	8202.9100	8207.5090
8207.7000	8301.1090	8409.9900	8413.3000	8414.5990	8414.8010	8417.9000
8421.2300	8421.3100	8421.3991	8421.3999	8427.2000	8429.5100	8431.4900
8454.9000	8455.3000	8455.9000	8474.9000	8481.1000	8481.4000	8482.1000
8482.3000	8482.8000	8482.9900	8483.1000	8483.3000	8483.4010	8484.1000
8484.2000	8505.1100	8511.8000	8511.9000	8512.2000	8515.3900	8535.2900
8536.2090	8536.9000	8544.1100	8544.5900	8545.1100	8607.9100	8608.0000
8704.1000	8708.3990	8708.5010	8708.7020	8708.7090	8708.8000	8708.9990
9004.9090	9026.2000	9026.8000	9028.1000	9028.2000	9028.3000	9031.9000
8539.3910	4823.6900	3209.1011	5608.1900	5608.9000	8534.0000	9027.1000
7308.3090	7310.1090	8539.3990	4005.9900	8483.9000	7307.9900	8483.4090
8483.6000	8413.500	8413.6000	8413.7000	4017.0090	7307.9100	8481.2000
3209.1019	3209.1091	3209.1099	8481.3000	7007.1900	7007.2900	4016.9320
3241.9000	8482.9100	8430.4900	8430.6900	8501.5210	8302.1000	8414.9000
9431.4100	5609.0090	8431.3900	8414.2000	8708.4090	8483.5000	4010.3100
8544.6092	8501.4010	8501.5210	8504.9000	8536.1000	8501.3300	8546.9000
8536.5000	8539.9000	8536.6900	8536.4900	8525.6090	8525.5090	9030.3900
8534.0000	8503.0010	8503.0090	9027.1000	8544.6010	8544.6092	7312.1000
8207.1990	8412.2900	8512.3900	8512.8000	9025.1900	9025.8000	9031.1000
9031.2000	9013.4100	9031.4900	8471.8000	8536.5000	9018.1900	8525.5090
8525.6090	7411.1000	7411.2990	8473.3000	8536.3000	8537.2090	9026.9000
9030.3100	9030.3200	3214.9000	4010.3200	4010.3300	4010.3400	4010.3600
4010.3900	8439.9000	8207.1900	8471.4100	8472.4900		

(2) No rebate shall be granted in terms of this section unless the engine spares, motor vehicles or components referred to in subsection (1) are itemised in a list approved by the Minister of Finance.

[Section inserted by s.i 121 of 2009]

PART XIV

EXCISE AND SURTAX MANAGEMENT

145. Application for licence

(1) Any person wishing to manufacture goods liable to excise duty or surtax or any potable liquid, other than honey beer, containing more than one comma seven *per centum* of absolute alcohol, shall make an application to the Commissioner in writing for licence in terms of section 128 of the Act.

(2) The applicant for a licence shall furnish the information required in terms of subsection (1) of section 129 of the Act and, if required to do so by the Commissioner, shall make entry of his premises in the manner set out in subsection (2) of section 129 of the Act.

(3) Before any licence is issued, the applicant therefore shall enter into a bond in form No. 128.

146. Obligations on persons licensed in terms of section 128 of the Act

Every person licensed in terms of section 128 of the Act shall—

- (a) provide to the satisfaction of the Commissioner windows or apertures for the admission of sufficient light in his licensed premises; and
- (b) so long as operations are being carried on after sunset and before sunrise, provide sufficient lighting in his licensed premises; and
- (c) provide and placed to the satisfaction of an officer adequate ladders to enable the officer to examine any plant, vessel or utensil; and
- (d) provide all reasonable facilities to enable officers to exercise their powers under the Act; and
- (e) provide assistance when requested by an officer for carrying out duties requiring assistance; and
- (f) when requested by an officer, remove any rubbish or any obstruction which may hinder an officer in the execution of his duties or which may conceal any operation which is being carried out on the premises; and
- (g) place every vessel or utensil in a convenient position so as to be easy of access; and
- (h) keep correct weights, scales, measures and measuring instruments to the satisfaction of the Commissioner available at all times for the use officers; and
- (i) keep all plant in a secure and clean condition and free from leakage; and
- (j) gauge and calibrate or empty and regauge and recalibrate any vessel whenever required by an officer; and
- (k) if required to do so by an officer, stop the working of any machinery or apparatus for the purpose of examining such machinery or apparatus or of testing or gauging the output thereof; and
- (l) stack all manufactured goods so as to be easy of access; and
- (m) provide for the safe custody of keys and locks when the said keys and locks are not required to be in use; and
- (n) provide upon his premises such office accommodation free of rent, as may be required from time to time by an officer who may be required by the Commissioner to carry out any duties upon such premises; and
- (o) inform the proper officer immediately upon discovering any theft or attempted theft of goods on which excise duty has not been paid.

147. Entry for consumption

When goods liable to excise duty or surtax, other than the surtax on cigarettes, are removed for consumption from the premises where they have been manufactured, their entry for consumption shall be effected by—

- (a) the completion and submission to the proper officer of a bill of entry in form No. 21; and in addition, where the customs office has direct trader input facilities, registration on the customs computer system; and
- (b) the payment to that officer of the excise duty due on the goods; and (c) the payment to that officer of clearance fee prescribed in section 175.

148. Entry for removal in bond within Zimbabwe

(1) When goods liable to excise duty are removed in bond from licensed premises to a warehouse they shall be entered in the manner prescribed in section 72 and that section shall, mutatis mutandis, apply as though the licensed premises were a warehouse.

(2) The manufacturer of any goods which have been removed in bond in terms of this section shall record in the return required in terms of section 1242 of the Act, full particulars of the goods, together with the number and date of the bill of entry relative to their removal in bond.

149. Commissioner to specify forms and certificates

The Commissioner may specify forms, certificates and returns to be completed by persons licensed in terms of section 128 of the Act and all persons so licensed shall carry out such instructions as may be given by an officer regarding the completion and submission of such forms, certificates and returns.

150. Fixing and marking of pipes

(1) Every pipe used in a distillery or winery shall, unless it is used exclusively for the discharge of water or spent wash, be so fixed and placed as to be capable of being examined for the whole of its length.

(2) Pipes used in a distillery or winery shall be painted and kept painted—

- (a) red if they are for the conveyance of wine, wort or wash;
- (b) blue if they are for the conveyance of low wines or feints;
- (c) black if they are for the conveyance of spirits;
- (d) white if they are for the conveyance of water;
- (e) green if they are for the conveyance of gas; (f) yellow if they are for the conveyance of air; (g) silver if they are for the conveyance of steam:

Provided that, subject to the discretion of the Commissioner, any or all of the hot pipes of any distilling apparatus may not be required to be so painted.

151. Cocks and valves to be approved and repairs and alterations to be supervised

(1) If the Commissioner so directs, only such cocks and valves as have been approved by him shall be used in a distillery or winery.

(2) A distiller shall not, unless a proper officer is present and consents—

- (a) for repair or any other purpose, remove or cause to be removed any lock or seal, or any flange, pipe or fitting giving access to spirits; or
- (b) subject to subsection (3) of section 129 of the Act, carry out any alteration to any pipeline, still, safe, receiver or vessel through which spirits are conveyed or in which spirits are contained.

152. Markings on rooms, places, vessels, utensils, stills and machinery

A distiller or manufacturer of wine shall, when required to do so by the proper officer—

- (a) mark and number every room, place, vessel, utensil, still and piece of machinery on his premises to the satisfaction of such officer; and
- (b) mark its capacity on each vat, receiver and vessel on his premises.

153. Markings on rooms, vessels, etc., not to be altered without authority

No person shall obliterate or alter any markings on any room, place, vessel, utensil, still or piece of machinery without the authority of a proper officer.

154. Distiller to keep still-house book

A distiller shall keep a still-house book in which he shall record daily—

- (a) the description and the quantity of materials used by him; and
- (b) the quantity and the strength of wash sent to distillation; and
- (c) the quantity and strength of spirits obtained from the materials used; and
- (d) the quantity of spirit used in re-distillation; and
- (e) the quantity and strength of rectified spirits obtained from re-distillation

155. Distiller to keep stock-book

(1) A distiller shall keep a stock-book in which he shall record daily—

- (a) on the debit side, all receipts of spirits into his stock from his still or from any other source; and
- (b) on the credit side, all disposals and withdrawals of spirits from stock, showing separately disposals and withdrawals of stock on which duty has been paid and on which duty has not been paid.

(2) The stock-book referred to in subsection (1) shall be kept by the distiller for a period of not less than twentyfour months after the last entry has been made therein.

156. Spirit receivers and storing of spirits and wines

Except with the permission of the Commissioner—

- (a) no spirit receiver which is not built wholly above ground level shall be used as a spirit receiver; and
- (b) no spirits or wines shall be stored in engaged vessels on the premises of a distiller or manufacturer of wine.

Notices to be given and declarations to be made by a distiller and manufacturer of wine

Except with the permission of the Commissioner—

- (a) no spirit receiver which is not built wholly above ground level shall be used as a spirit receiver; and
- (b) no spirits or wines shall be stored in ungauged vessels on the premises of a distiller or manufacturer of wine.

157. Notices to be given and declarations to be made by a distiller and manufacturer of wine

(1) A distiller shall give the following notices to an officer on a form or in a notice book approved by the Commissioner—

- (a) not less than twenty-four hours' notice of intention to distil or redistill;
- (b) not less than eight hours' notice of intention to remove wash or spirits from a fermenter for distillation or redistillation, as the case may be;
- (c) four hours' notice of intention to rack, regauge, blend, mix, reduce, fine or bottle spirits.

(2) A distiller shall make the following declarations to an officer on a form or in a declaration book approved by the Commissioner—

- (a) a declaration of the description and quantity of materials used in making up a fermenter, the estimated yield of spirits from such materials, other than spirits for redistillation, and the quantity and strength of wash or spirits collected in the fermenter; and
- (b) at the end of each distillation period, a declaration of the total quantity of materials used in distillation, or the total quantity of spirits used in re-distillation, and the total quantity of spirits and feints produced from such distillation or re-distillation, as the case may be.

(3) A manufacturer of wine shall give such notices and make such declarations, concerning his operations as may be required by the Commissioner.

(4) Any notice or declaration book required by subsection (1) or (2) shall be kept in a convenient place on the distiller's premises and shall at all times be available to an officer.

(5) Except with the permission of an officer, no spirits shall be withdrawn from the general stock of a distiller for re-distillation.

158. Officer to be notified of spirits or wine acquired by a distiller or manufacturer of wine

Every distiller or manufacturer of wine who acquires spirits or wines in any manner other than by production on his own premises shall submit to an officer, not later than the day following such acquisition, a written return in which shall be specified—

- (a) the quantity and strength of such spirits or wines;
- (b) the name and full address of the person from whom he acquired such spirits or wines.

159. Removal of spirits or wine from the premises of a distiller or a manufacturer of wine

(1) No spirits shall be removed from the licensed premises of a distiller and no wine shall be removed from the premises of a manufacturer of wine, except under and in accordance with a removal warrant issued by an officer.

(2) An officer may detain any consignment of spirits or wines in transit unless and until a removal warrant, issued in terms of subsection (1), is produced to him.

(3) When spirits or wines on which duty has not been paid are removed by a distiller or manufacturer of wine by rail, the consignment note covering the removal shall be endorsed to the effect that the duty has not been paid and with the number of the removal warrant.

160. Removal of motor-spirits and oils from licensed premises

No motor-spirit, power paraffin, illuminating or heating paraffin, distillate fuel or residual fuel oil liable to excise duty shall be removed from any licensed premises except under and in accordance with an invoice or dispatch note showing clearly the name and address of the consignee and the quantity of each product being removed.

161. Duty-paid spirits and wines not to be kept on licensed premises

Spirits and wines on which duty has been paid shall not be kept on the licensed premises of a distiller or a manufacturer of wine, except in a room or store set aside solely for the purpose of storing such spirits or wines and approved by the Commissioner for that purpose.

162. Sampling of wet goods on premises licensed in terms of section 128 of the Act

(1) An officer may, on application, permit a person licensed in terms of section 128 of the Act to take samples of any wet goods which are necessary for the proper conduct of his business from any cask, drum, vat, tank or vessel on his licensed premises for the purpose of determining quality or strength.

(2) Samples taken in terms of subsection (1) shall be taken in the presence of the officer who shall, where appropriate, record particulars of the samples taken in the relevant register in which the account of such goods is kept and shall deduct the amount of such samples from the quantity of goods shown therein.

(3) A distiller or manufacturer of wine may take samples of wet goods from any fermenter, wash-charger, headtank or spirit safe as may be necessary for the proper conduct of his business in the production of spirits or wine:

Provided that, where possible, any such samples taken shall be returned to the vessel or still whence they came.

163. True alcoholic strength to be shown in certificates, permits, returns and warrants

In every case where a distiller or manufacturer of wine is required to show the strength of any spirits or wine in any certificate, permit, return or warrant, he shall state the true alcoholic strength—

- (a) in the case of spirits, as would be indicated by a hydrometer after the removal by distillation or the obscuration, if any, in the spirits;
- (b) in the case of wines as would be indicated by a hydrometer after distillation.

164. Volume conversion

For the purposes of these regulations, any quantity of partially processed or finished motor-spirit, power paraffin, illuminating or heating paraffin, distillate fuel or residual fuel oil shall be calculated at a temperature of twenty degrees Celsius by means of such volume conversation tables as the Commissioner may from time to time approve:

Provided that in the case of deliveries from licensed premises the commission may approve the use of a conversion meter.

165. Information to be given by manufacturers of goods specified in the excise tariff

- (1) A manufacturer of goods of a class specified in the excise tariff shall, not less than seven days before he commences the manufacture of such goods, provide the proper officer with such details as the Commissioner may require of the goods he intends to manufacture and he shall give the proper officer not less than seven days' notice of any intended change in details so provided.
- (2) The Commissioner may require a manufacturer referred to in subsection (1) to provide details of—(a) the factory cost of the goods; and
 - (b) the selling price of the goods; and
 - (c) the packs in which the goods will be marketed; and
 - (d) the trade or other descriptions by which the goods can be identified; and such other information in relation to the goods as the Commissioner considers to be necessary or desirable.

166. Allowances for losses of spirits and wines

(1) The duty payable on spirits lost in the course of and by reason of distillation or re-distillation, or lost, without going into the consumption in the course of removal from a still or spirit receiver to a spirit store in the course of removal from one fixed vessel to another in a spirit store, shall be remitted.

(2) The duty payable on feints lost, without going into consumption, in the course of removal from a spirit store to a fermenter or in the course of removal from a spirit store to methylation, shall be remitted.

(3) The duty payable on wines lost, without going into consumption, in the course of removal from a fermenter to a wine store and in the course of treatment in a wine store, shall be remitted.

(4) Subject to subsections (1), (2) and (3) spirits or wines lost, without going into consumption, in racking in any part of licensed premises, other than part of such premises deemed to be a warehouse in terms of subsection (5) of section 71 of the Act, shall be liable to excise duty on any loss in excess of one *per centum*, calculated in the case of spirits on the quantity of absolute alcohol and in the case of wines on the bulk quantity.

(5) The duty payable on spirits lost in the course of –

- (a) ageing in small wood;
- (b) steeping and similar preliminary manufacturing operations; shall be remitted,

subject to the conditions—

- (i) that such spirits shall be kept at all times in a store under an excise lock and a trader's lock; (ii) that all manipulation of such spirits shall be carried out under the supervision of an officer.

(6) Spirits or wines lost through evaporation in—

- (a) spirit stores; or
- (b) wine stores; shall not be liable to duty.

167. Allowances for losses of motor-spirits and oils

The duty payable on motor-spirit, power paraffin, illuminating or heating paraffin, distillate fuel or residual fuel oil which, whilst on the licensed premises of the manufacturer, is—

- (a) lost in the course of and by reason of the process of manufacture; or
- (b) lost, without going into consumption, during racking or pumping; or
- (c) lost by reason of evaporating whilst in bulk storage tank; shall be remitted.

168. Goods liable to excise duty or surtax destroyed by accident or lost by accident

(1) If goods produced in Zimbabwe and liable to excise duty or surtax are destroyed by accident or lost by accident—

- (a) in or at a place on a licensed premises which is not a place deemed to be a warehouse in terms of subsection (5) of section 71 of the Act—
 - (i) in the course of manufacture; or
 - (ii) in the course of manipulation; or

(b) whilst in transit in bond or in transit for export in bond or under a non-duty paid warrant for their removal or in the case of opaque beer, during the course of delivery by the manufacturer from his licensed premises; or

(c) in the case of wines or spirits, whilst in a wine or spirit store or a place on licensed premises set aside for the ageing of wines and spirits; or

(d) in the case of motor-spirit, power paraffin, illuminating or heating paraffin, distillate fuel or residual fuel oil, whilst in a bulk storage tank set for the storage of such products on the licensed premises of the manufacturer; and the licensee wishes the duty to be remitted on any such goods, he shall, as soon as possible after the event, notify the proper officer and shall thereafter submit a written explanation of the circumstances in which the accident came about, together with any form prescribed by the Commissioner, to the proper officer for onward transmission to the Commissioner.

(2) If, after consideration of the explanation submitted in terms of subsection (1) and the report of any officer appointed to investigate the matter, the Commissioner is satisfied that the goods have been totally destroyed or rendered valueless or have been lost without going into consumption, and that every reasonable effort was made and precaution taken to prevent their destruction or loss, he shall remit the duty payable thereon.

169. *Commodities made from materials on which duty has been paid*

If any materials on which duty has been paid are used in the making of any commodity liable to excise duty or surtax, the excise duty or surtax payable on the finished commodity shall not be reduced in any way by reason of the fact that duty has been paid on the materials.

PART XV

GENERAL

170. *Application to amend bill of entry*

An application to amend a bill of entry shall, when required, be made in form No. 45.

171. *Bonds for agents, carriers and importers*

Any bond required by the Commissioner in terms of section 216A or 217 of the Act shall be in form No. 129.

172. *Rent for State warehouse*

(1) The following State warehouse rents are prescribed for purposes of section 232 of the Act—

(a) goods having a gross weight of not more than five hundred kilograms, US\$2 dollars per consignment per day;
[Paragraph amended by s.i 43 of 2009]

(b) goods having a gross weight of more than five hundred kilograms, but not more than one tonne, US\$4 dollars per consignment per day;
[Paragraph amended by s.i 43 of 2009]

(c) goods having gross weight of more than one tonne, US\$6 dollars per tonne or part thereof per day;
[Paragraph amended by s.i 43 of 2009]

(d) motor vehicles, US\$10 dollars per day;
[Paragraph amended by s.i 43 of 2009]

Provided that in the case of goods held at a container depot, the rate shall be that charged by the container depot operator and is to be paid to that container depot operator.

[Subsection substituted by s.i 197 of 2006]

(2) For the purposes of subsection (1), “day” means any period of twenty-four hours from midnight to midnight, and includes any part of such period.

173. *Licensing fee*

The following fees are prescribed in terms of section 235 of the Act for every licence issued or renewed in terms of section 18, 19, 20, 68, 128 and 216A of the Act, shall be the sum of US\$500 dollars:

Provided that, when a licence is issued after the 30th June in any year, the licence fee for that year shall be half the sum prescribed.

[Section amended by s.i 197 of 2006 and s.i 43 of 2009]

174. *Accounting fee*

The accounting fee prescribed for purposes of section 231 of the Act shall be US\$10 dollars per bill of entry.

[Section amended by s.i 197 of 2006 and s.i 43 of 2009]

175. Clearance fee

The clearance fee prescribed for the purposes of section 235 of the Act for every form 21 submitted in terms of section 18, 20, 26, 62, 75, 76, 79, 82, 83, 84, 85 or 148 shall be—

- (a) five hundred dollars for non-computerised ports; or
- (b) five hundred dollars for computerised ports not having direct trader input facilities; or (c) the following amounts—
 - (i) till the 30th June, 2008, one hundred and seventy-one million and one hundred thousand dollars for computerised ports having direct trader input facilities;
 - (ii) with effect from 1st July, 2008, a figure arrived at by applying the following formula, for computerised ports having direct trader input facilities:
$$\frac{\text{Cost of sales}}{\text{Average number of entries}} + 50\% \text{ mark-up} + \text{VAT}$$

Provided that the Commissioner shall pay an agreed fee to the service provider of the Direct Trader Input facility.
[Section substituted by s.i 79A of 2008]

176. Surcharge in respect of late payment of duty

The surcharge prescribed for purposes of section 235 of the Act in respect of late payment of duty shall be two *per centum* of the duty due per assessment for each subsequent day that the duty remains unpaid after it is due.

177. Prescribed Value

The free on board value prescribed for the purposes of subsection (3) of section 120 of the Act shall be three hundred thousand dollars.

[Section amended by s.i. 167 of 2004 and s.i. 236 of 2004.]

178. Prescribed rate of interest

The rate of interest for the purposes of section 202 of the Act shall be thirty five *per centum* per annum.

179. Prescribed registration fee for motor vehicles

The registration fee prescribed for purposes of sections 49A and 49B of the Act shall be as prescribed under the Vehicle Registration and Licensing Act [Chapter 13:14].

[Section amended by s.i 167 of 2004]

180. Repeals

The regulations specified in the Third Schedule are repealed.

FIRST SCHEDULE (Section 2)

FORMS

In accordance with subsection (2) of section 5 of the Interpretation Act [Chapter 1:01], notice is hereby given that the under-mentioned forms may be inspected free of charge at any Custom House in Zimbabwe. PART I

REPORT FORMS

Reference

1. Customs Road Freight Manifest.
2. Report on arrival of aircraft.
3. Report on arrival of ships.
4. Report of ship engaged in coasting trade.
5. Application form to load a ship for exportation.
6. Report of a ship bound for a port outside Zimbabwe.
7. Report of departure of aircraft and statement of stores on board.
8. Report of importation of goods by pipeline.
9. Report of exportation of goods by pipeline.

PART II

Reference

- 21. Bill of entry.
- 21A. Customs delivery order.
- 30A Road Transit Customs Declaration.
- 31. Voucher for official correction of entry for petty consignment/baggage/postal parcel.
- 38. Customs declaration for postal parcels and letter packets exported from Zimbabwe.
- 43. Voucher for writing-off warehouse goods.
- 44. Combined payment voucher and application for drawback of duty.
- 45. Bill of entry query notification/request to amend.
- 46. (Refund) combined payment voucher and voucher for official correction of a bill of entry in form No. 21.
- 47. Customs declaration.
- 48. General registration certificate.
- 49. Receipt for which a bill of entry is not required.
- 49A. Assessment notice of duty/tax payable on travellers effects or on consignments for which a bill of entry is not required.
- 50. Return of duty free consignments for which a bill of entry is not required.
- 51. Operation warrant and voucher for writing off wet goods.
- 52A. Declaration of particulars relating to customs value – (Transaction Value Method).
- 53A. Declaration of particulars relating to customs value – (Method other than Transaction Value).
- 54A. Application for registration of value ruling on form 54B.
- 54B. Declaration of particulars relating to customs value – Value Ruling.
- 55. Application for temporary importation privileges.
- 60. Certificate of origin for export of goods to Zimbabwe from countries other than Botswana and member states of the common Market for Eastern and Southern Africa.
- 61. Certificate of origin for the export of goods from Botswana to Zimbabwe in terms of the customs agreement.
- 62. Report of offence.
- 63. Admission of guilt in respect of goods liable to seizure.
- 64. Application to be licensed as a clearing agent.
- 65. Certificate of Origin for the export of goods from Malawi to Zimbabwe in terms of the customs agreement. PART

IIA

PRECLEARANCE OF GOODS

65A GOODS IMPORTED BY RAILWAY TRAIN

- 65A/1 Rail Advice Note
- 65A/2 Invoice (S)
- 65A12 Permits/Licences (Originals)*
- 65A/3 Bill Of Lading
- 65A/4 Delivery Release Order (Original)
- 65A/5 Form21
- 65A/6 Insurance certificates*
- 65A/7 Value De Form (Original)*

65B GOODS IMPORTED BY ROAD

- 65B/1 Customs Road Manifest
- 65B12 Road Consignment Note
- 65B/3 Invoice(S)
- 65B/4 Permits/Licences (Originals)*
- 65B15 Bill Of Lading
- 6513/6 Form 21
- 65B/7 Insurance Certificates*
- 65B18 Value Declaration Form (Original)*

65C GOODS IMPORTED BY AIR

- 65C/1 Airwaybill
- 65C/2 Invoice (S)
- 65C13 Permits Licences (Originals)*
- 65C/4 Form 21
- 65C/5 Insurance Certificates*
- 65C/6 Value Declaration Form (Original)*

Note.—Forms marked with an asterisk* require the persons presenting these documents to submit the original and a copy of the document concerned.

PART III

BONDS

Reference

- 121. Removal and transit bond.
- 122. Application to lodge a cash deposit as security for an obligation.
- 123. Temporary importation bond.
- 124. Duty-free shop bond.
- 125. Warehouse bond.
- 126. Wine rebate bond.
- 127. Spirit rebate bond.
- 128. Manufacturer's excise bond.
- 129. Agent's bond.
- 130. Container depot bond.
- 131. Inward processing bond.
- 132. Motor vehicle assembly bond.
- 133. Transit shed bond.
- 134. Private siding bond.
- 135. Electrical manufacturer's bond.
- 136. Aircraft assembly bond.
- 137. Bicycle assembly bond.
- 138. Bond for auctioneering services.
- 139. Deferred payment bond.

PART IV

IMMIGRANT REBATE

- 170. Entry of goods other than motor-vehicles.
- 171. Entry of motor-vehicles, caravans, trailers.

INHERITANCE REBATE

- 180. Entry of goods other than motor-vehicles.
- 181. Entry of motor-vehicles, caravans, etc.

REBATE FOR PARLIAMENTARIANS

- 191. Parliamentarians Declaration and Undertaking.

SECOND SCHEDULE (Section 91 (3) and (4))

PART I

MAXIMUM ALLOWANCES FOR DEFICIENCIES IN ALE, BEER, STOUT AND CIDER IN WOOD

Period in warehouse

Allowance

- 1. Less than 2 months Nil
- 2. Not less than 2 months and not more than 3 months 1%
- 3. More than 3 months and not more than 6 months 2%

- | | | |
|--|----|---|
| 4. More than 6 months and not more than 9 months | 3% | 5. More than 9 months and not more than 12 months |
| | 4% | |
| 6. More than 12 months | | 5% |

PART II

MAXIMUM ALLOWANCES FOR DEFICIENCIES IN SPIRITS IN WOOD

<i>Period in warehouse</i>	<i>Allowance</i>	
	<i>In casks of</i>	<i>In casks of</i>
	<i>Under 365 litres</i>	<i>365 litres</i>
	<i>Content</i>	<i>content and over</i>
1. Not more than 6 months	7%	5%
2. More than 6 months and not more than 12 months	10%	8%
3. More than 12 months and not more than 2 years	13%	13%
4. More than 2 years and not more than 3 years	16%	16%
5. More than 3 years and not more than 4 years	19%	19%
6. More than 4 years	22%	20%

PART III

MAXIMUM ALLOWANCES FOR DEFICIENCIES IN WINE IN WOOD

<i>Period in warehouse</i>	<i>Allowance</i>		
	<i>In casks of</i>	<i>In casks of</i>	<i>In casks of</i>
	<i>Less than 135</i>	<i>less than 135</i>	<i>320 litres</i>
	<i>liters in content</i>	<i>litres and less</i>	<i>content and</i>
		<i>than 320 litres</i>	<i>over</i>
1. Less than 6 months	Nil	Nil	Nil
2. Not less than 6 months and not more than 1 year	2%	1.5%	1%
3. More than 1 year and not more than 2 years	4%	3%	2%
4. More than 2 years	6%	4.5%	3%

PART IV

MAXIMUM ALLOWANCES FOR WET GOODS IN WAREHOUSES LOST DURING THE FOLLOWING OPERATIONS

<i>Operation</i>	<i>Maximum % loss allowed</i>
1. Racking	1%
2. Bottling	2%
3. Blending	1%
4. Mixing	1%
5. Fining	1%
6. Blending and bottling	2%
7. Mixing and bottling	2%
8. Racking and blending	2%
9. Racking and mixing	2%
10. Racking and bottling	2%

THIRD SCHEDULE (Section 180)

REPEALS

<i>Title</i>	<i>Statutory Instrument</i>
Customs and Excised (General) Regulations 1997	106 of 1997

Customs and Excise (General) (Amendment) Regulations (No. 1)	159 of 1997
Customs and Excise (General) (Amendment) Regulations (No. 2)	310 of 1998
Customs and Excise (General) (Amendment) Regulations (No. 3)	66 of 1999
Customs and Excise (General) (Amendment) Regulations (No. 4)	130 of 1999
Customs and Excise (General) (Amendment) Regulations (No. 4)	220 of 1999
Customs and Excise (General) (Amendment) Regulations (No. 5)	400 of 1999
Customs and Excise (General) (Amendment) Regulations (No. 5)	121 of 2000
Customs and Excise (General) (Amendment) Regulations (No. 6)	202 of 2000
Customs and Excise (General) (Amendment) Regulations (No. 7)	297C of 2000 Customs and
Excise (General) (Amendment) Regulations (No.2)	39 of 2002

FOURTH SCHEDULE (Section 144)

<i>Mining areas</i>	<i>Specified period</i>
Registered mining locations 24273GR to 24277GR, 16009GR, 16911GR, 18728GR, 19263GR to 19265GR, 20642GR, 25748GR to 25756GR, 26027GR to 2603 1GR, 26131GR to 26135GR, 20453GR, 20454GR and 372 to 376 delineated and showing on claims plan 1630ADA2 lodged in the office of the Mining Commissioner for the Harare mining district.	From 29th August, 2005 to 28th August, 2008.
Registered mining locations 27208BM to 27410BM, 29751BM to 29759BM, 8562BM to 8565BM, 8686BM to 8687BM, 8670BM to 8674BM, 8691BM to 8692BM, 9571BM to 9179BM, 9592BM to 9600BM, 9610BM to 9616BM, 9623BM to 9626DM and 9560BM delineated and showing on claims plan 1731A4 lodged in the office of the Mining Commissioner for the Harare mining district.	From 15th October, 2004 to 14th October, 2007.
Registered mining locations 6163BM to 6196BM and 6232BM to 6234BM delineated and showing on claims plan 1930C1C lodged in the office of the Mining Commissioner for the Gweru mining district.	From 25th April, 2005 to 24th April, 2008.
Mining Lease number 24 delineated and showing on claims plan 2029B4 lodged in the office of the Mining Commissioner for the Masvingo mining district.	From 7th September, 2005 to 6th September, 2008.
Mining Lease number 26 delineated and showing on claims plan 2029B4 lodged in the office of the Mining Commissioner for the Masvingo mining district.	From 28th October, 2005 to 28th August, 2008.

<p>Registered mining locations 24289BM to 27212BM, 27210BM, 27209BM, 27208BM, 26905BM, 26904BM, 22399BM, 22400BM, 29033BM, 29034BM, 29035BM, 26861BM, 26860BM, 26859BM, 26856BM delineated and showing on claims plan 1732AC1 lodged in the office of the Mining Commissioner for the Harare mining district.</p>	<p>From 28th August, 2005 to 27th October, 2006.</p>
<p>Mining lease 27 the registered mining locations numbered as 2776BM, 2775BM, 2794BM, 2795BM From 18th September, 2006 to 17th September, 2009 689BM and eight sites for the process plant and slimes numbered 49 to 56, delineated and showing on claims plans 1830C2A, 1830C2B, 1830C2C, 1830C2D, lodged in the office of the mining commissioner for the Kadoma mining district.</p>	<p>From 18th September, 2006 to 17th September, 2009.</p>
<p>Registered mining locations 32886 delineated and showing on Mining least No.21 lodged in the office of the mining commissioner for the Harare mining district.</p>	<p>From 12th September, 2006 to 11th September, 2008.</p>

[Schedule amended by s.i 64 of 2006, 239 of 2006]