

Statutory Instrument 60 of 2009.

Customs and Excise (Tourism) (Rebate) Regulations, 2009

IT is hereby notified that the Minister of Finance, in terms of section 235, as read with section 120, of the Customs and Excise Act [Chapter 23:02], has made the following regulations:—

1. Title

- (1) These regulations may be cited as the Customs and Excise (Tourism) (Rebate) Regulations, 2009.
- (2) These regulations shall be deemed to come into operation on the 1st of March, 2009 and cease on the 28th of February, 2011.

2. Interpretation

In these regulations—

“exclusive use in the tourism business” means being used entirely for the purposes of the tourism business in respect of their specified use, other than as a benefit to the employees or to the owner; “tourism operator” means an operator registered with the Zimbabwe Tourism Authority.

3. Grant of rebate

- (1) Subject to these regulations, and such conditions as the Commissioner may fix, a rebate of duty shall be granted to operators registered with the Zimbabwe Tourism Authority in respect of:—
 - (a) new capital equipment for:—
 - (i) expansion; and
 - (ii) modernisation; and
 - (iii) renovation of hotels and restaurants;
 - (b) boat equipment and other goods imported or taken out of bond; for the exclusive use in the tourism business.
- (2) any goods that are dealt with other than in terms of section 3(1) shall be liable to seizure and forfeiture.

4. Clearance of imported goods

- (1) Equipment and materials to be entered under the rebate of duty provided for in these regulations shall be entered for consumption at the port of entry nearest to the premises of the operator.
- (2) An operator shall, when effecting entry on importation, or on removal from bond of goods under rebate, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the goods are to be used solely in the operator’s business.

5. Transfer of imported goods to another place of business

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

6. Disposal of rebated goods

- (1) Subject to sections 6(2) and 6(3):
 - (a) an operator shall not dispose of any rebated goods unless:—
 - (i) written authority of the Commissioner is obtained;
 - or
 - (ii) has made payment of the duty rebated in accordance with these regulations.
 - (2) The Commissioner may authorise the disposal of goods on payment of such duty, not exceeding the amount of duty rebated, as he or she thinks fit, if, in his opinion, the goods cannot be economically used for the purpose for which they were entered under rebate.
 - (3) Duty on rebated goods which are accidentally destroyed before being used in the operator’s business may be remitted if the Commissioner is satisfied that every reasonable effort was made and precaution taken to prevent their destruction.
 - (4) Subject to this section, goods on which rebate of duty has been granted under subsection (1) shall not be disposed of by the importer within five years of their importation:—
 - (a) unless—
 - (i) the Commissioner has given written permission for their disposal; and
 - (ii) the rebated duty has been paid.

7. Specifications of imported goods to be supplied to Commissioner

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

- (a) a complete specification of each model of boat equipment being imported; and;
- (b) a complete list of refurbishment materials or boating equipment which are to be imported for use by operator in the tourism business; and
- (c) an import licence issued by Zimbabwe Tourism Authority.