

Statutory Instrument 14 of 2024.

**[CAP. 23:02**

Customs and Excise (General) (Amendment) Notice, 2024 (No. 117)

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

1. These regulations may be cited as the Customs and Excise (General)(Amendment) Regulations, 2024 (No. 117).

2. These regulations shall apply with effect from 1st January, 2024.

3. The Customs and Excise (General) Regulations, 2001, published in Statutory Instrument 154 of 2001, are amended in section 143(Rebate of duty on vehicles imported by serving members of Parliament of Zimbabwe) by the insertion of the following after subsection (6)—

“(7) Where a serving member of Parliament eligible to import a motor vehicle under rebate of duty in terms of subsection (3), has purchased a motor vehicle, but due to circumstances beyond his or her control, has not been able to present the motor vehicle for clearance during the life of the Parliament, the member of Parliament shall be allowed to present the motor vehicle for clearance during the period not exceeding ninety (90) days after the last day of the life of the Parliament in which they were serving.

(8) Notwithstanding the provisions of subsection (7), where a member of Parliament purchased a motor vehicle during the life of the 9th Parliament and, due to circumstances beyond his or her control, did not present the motor vehicle for clearance during the life of that Parliament, the member of Parliament shall be allowed, on a once off basis to clear the motor vehicle for consumption by 31st March, 2024.”.

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