

Customs and Excise (Luggage Ware Manufacturers) (Rebate)
Regulations, 2015

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

Title and commencement

1. (1) These regulations may be cited as the Customs and Excise (Luggage Ware Manufacturers) (Rebate) Regulations, 2015.

(2) These regulations have effect from the 1st January, 2016 to the 31st December, 2017.

Interpretation

2. In these regulations—

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“applicant” means a manufacturer making an application for registration as a luggage ware manufacturer in terms of these regulations;

“form” means the appropriate form referred to in the First Schedule;

“manufacturer” means any person who is registered as a manufacturer of luggage ware in terms of section 5;

“goods” means any items referred to in the Second Schedule used in the manufacture of luggage ware.

Completion and use of prescribed forms

3. (1) All forms in terms of these regulations and copies therefore shall be completed indelibly in a legible manner.

(2) A proper officer may refuse to accept any form if he or she considers that any part of it is illegible and that it has not been properly completed.

Grant of rebate

4. Subject to these regulations, a rebate of duty shall be granted on goods referred to in the Second Schedule, imported or taken out of bond by a manufacturer for use in the manufacture of luggage ware.

Registration of manufacturers

5. (1) Only approved manufacturers as listed under the Third Schedule shall be eligible to apply for the luggage ware manufacturers' rebate.

(2) Any person who wishes to claim a rebate of duty in terms of these regulations shall apply to the proper officer in Form LMR 1 for registration as a manufacturer.

(3) An application shall be supported by such additional information or documents as the Commissioner may require which shall be made before the importation or removal from bond of any goods intended for the manufacture of luggage ware.

(4) The applicant must be registered with a National Employment Council and be a member of a recognised association of luggage ware manufacturers.

(5) On receipt of an application in terms of this section the proper officer shall, before referring the application for consideration by the Commissioner, inspect the applicant's premises and machinery and report his or her findings to the Commissioner.

(6) If the Commissioner approves the application, he or she shall call on the applicant to—

- (a) erect on his or her premises the stores provided for in section 9; and
- (b) enter into a bond on Form No. 149, with sufficient surety in an amount determined by the Commissioner, for the securing of duty and compliance with the requirements of these regulations; and
- (c) pay the fee referred to in section 7.

(7) When the applicant has complied with the requirements of this section, the Commissioner shall register the applicant.

(8) The fee for registration as a manufacturer shall be the amount prescribed in terms of section 173 of the Customs and Excise (General) Regulations, 2001 published in Statutory Instrument 154 of 2001.

Provided that where the registration of an applicant is approved after the 30th June in any year, the fee shall be half of the fee referred to in this subsection.

(9) The prescribed fee for renewal of registration of a manufacturer shall be payable annually on or before the 31st January.

(10) The Commissioner may reject an application for registration if he or she is of the opinion that—

- (a) adequate control of goods imported or taken out of bond under rebate of duty in terms of these regulations is not likely to be maintained; or
- (b) any provision of these regulations will not be complied with.

Storage of rebated goods

6. (1) The applicant shall provide on his or her premises secure stores for the safe storage of goods on which duty has been rebated and shall, at his or her own expense, provide the necessary fastenings so that the stores may be secured with Customs locks.

(2) No goods on which duty has been rebated may be stored elsewhere than in the stores provided for in subsection (1), and no such store shall, without the prior written permission of the Commissioner, be used for any other purposes.

Clearance of goods

7. (1) Goods 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 manufacturer.

(2) A manufacturer shall, when effecting entry on importation or on removal from bond of goods intended for manufacture 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 manufacture of luggage ware.

Manufacturer to keep stock-book

8. (1) A manufacturer shall keep a stock-book, in a form approved by the Commissioner, showing full particulars of all receipts and disposals of goods entered for the manufacturer of luggage ware in such a manner that the rebated goods can readily be accounted for the satisfaction of the Commissioner.

(2) If a manufacturer fails to keep a stock-book in the manner approved in terms of subsection (1), any rebated goods received by the manufacturer during the period when the stock-book was not so kept shall be deemed to have been used for a purpose other than that for which the rebate was granted unless the manufacturer satisfies the Commissioner that the rebated goods were used for the purpose for which the rebate was granted.

(3) The stock-book and premises of a manufacturer shall be open for inspection by a proper officer at any time.

Disposal of rebated goods

9. (1) Subject to subsections (2) and (3), a manufacturer shall not, except with the written authority of the Commissioner, and on payment of the duty rebated, dispose of any rebated goods otherwise than in accordance with these regulations.

(2) The Commissioner may authorise the disposal of rebated goods on payment of such duty, not exceeding the amount of duty rebated, as he or she thinks fit, if in the opinion of the Commissioner, the goods cannot be economically used for the purpose for which they were entered under rebate.

(3) A manufacturer shall, when required by the Commissioner to do so, carry out under the supervision of a proper officer, at such times as the Commissioner may consider necessary, any manufacturing operation in which goods entered under rebate are used.

(4) Duty on rebated goods which are accidentally destroyed before being used in the manufacture of luggage ware may be remitted if the Commissioner is satisfied that every reasonable effort was made and precaution taken to prevent their destruction.

Eligibility of goods for rebate

10. Only the goods listed in the Second Schedule shall be eligible for rebate if imported under the tariff heading indicated opposite thereto.

Cancellation of registration

11. (1) The Commissioner may cancel or suspend the registration of a manufacturer if such manufacturer—

- (a) ceases to manufacture luggage ware; or
- (b) fails to comply with or contravenes any of the provisions of these regulations; or
- (c) fails to pay the fee for the renewal of registration in accordance with subsection (6) of section 5; or
- (d) so requests.

(2) If any registration is cancelled, any duty rebated shall immediately become due and payable.

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FIRST SCHEDULE (Section 3)

FORMS

<i>Form No.</i>	<i>Titles</i>
LMR 1	Application for registration
149	Luggage ware Manufacturer's Bond

In terms of section 5 (2) of the Interpretation Act [Chapter 1:01], these forms are not published in these regulations. They may be inspected free of charge at the offices of the Zimbabwe Revenue Authority, Harare, or at any of the offices of the Zimbabwe Revenue Authority in any region.

SECOND SCHEDULE (Section 14)

GOODS ELIGIBLE FOR REBATE

The goods listed below shall be imported under rebate only by manufacturers registered in terms of section 5 and as listed in the Third Schedule.

Tariff Code	Product Description
5401.2090	Other sewing thread
5512.2190	Other woven synthetic staple fibres
5807.9000	Other labels, badges of textile materials
5903.1000	Textile fabrics, with poly (vinyl chloride)
5909.0000	Textile hose piping and similar textile tubing, with or without lining
6217.9010	Shoulder pads (shoulder/puller strap)
7318.2300	Rivets
7326.9030	Honeycomb and similar floor plates or tiles
8308.9000	Other, including parts
9607.1100	Slide fasteners fitted with chain scoops of base metal
9607.1900	Other slide fasteners

THIRD SCHEDULE (Section 5)

APPROVED LUGGAGE WARE MANUFACTURERS

The manufacturers listed below are approved for importation under these regulations only as registered in terms of section 5.

Item No.	Name of company
1.	Monarch (Private) Limited
2.	Universal Bags (Private) Limited
3.	Shriji Luggage ware (Private) Limited

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