

Customs and Excise (General) (Amendment) Regulations, 2020  
(No. 97)

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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:—

1. These regulations may be cited as the Customs and Excise (General) (Amendment) Regulations, 2020 (No. 97).

2. With effect from 1st January, 2020, the Customs and Excise (General) Regulations, 2001, published in Statutory Instrument 154 of 2001 (hereinafter called “the principal regulations”), are amended in section 30 (“Application to be licensed as clearing agents”) by the deletion of the following words in the proviso after paragraph (g)—

“... within three years beginning 1st January, 2017.” and substitution with “... by 31st December, 2020.”.

3. Section 105 (“Rebate of duty on immigrant’s effects”) of the principal regulations is amended by the insertion after subsection (4) (c) of the following—

“(d) any motor-vehicle of a value in excess of US\$5,000 imported by an immigrant who is a returning student, having left Zimbabwe for the purpose of attending any educational institution.”.

4. Section 144U (“Rebate of duty on motor vehicles imported by serving public servants”) of the principal regulations is amended—

(a) in subsection (3) by the insertion of a new paragraph (b) —

“(b) the maximum import values for motor vehicles allowed by the Secretary responsible for Finance and Economic Development to be imported by other serving Public Servants of Zimbabwe as provided in paragraph (a) shall be as follows —

<b>Grade of public servant</b>	<b>Maximum import value amount (US\$)</b>
B1 – B5 or equivalent	3,500
C1 – C5 or equivalent	5,000
D1 – D5 or equivalent	7,500
E1 – E3 or equivalent	10,000”;

(b) by the insertion after subsection (7) of the following—

“(8) In consideration of an application for a rebate under this section, the Commissioner may—

- (a) only grant a rebate for motor vehicles purchased from traceable and registered car dealers;
- (b) request for proof of source of funds where the Secretary responsible for Finance and Economic Development has in exercising his or her discretion in terms of subsection (3)(a) directed that the applicant furnish such proof to him or her;
- (c) revalue the motor vehicle in line with the existing customs valuation regulations in cases where he or she suspects undervaluation of the motor vehicle;
- (d) disqualify any applicant that willfully undervalues a motor vehicle imported in terms of this rebate.”.

5. Section 144V (“Rebate of duty on motor vehicles imported under the Health Service Vehicle loan scheme”) of the principal regulations is amended—

- (a) in subsection (6) by the deletion of the number (6) and renumbering it to be number (5).
- (b) in subsection (6)(c) by the insertion of the following at the end of the sentence—

“... together with proof of source of funds where the Secretary has directed that the applicant furnish such proof to him or her;”;

(c) by the insertion of a new subsection after subsection (6), as follows—

“(7) In consideration of an application for a rebate under this section, the Commissioner may—

- (a) only grant a rebate for motor vehicles purchased from traceable and registered car dealers;
- (b) request for proof of source of funds where the Secretary responsible for Finance and Economic Development has in terms of subsection (6)(c) directed that the applicant furnish such proof to him or her;
- (c) revalue the motor vehicle in line with the existing customs valuation regulations in cases where he or she suspects undervaluation of the motor vehicle;
- (d) disqualify any applicant that willfully undervalues a motor vehicle imported in terms of this rebate.”.