

Customs and Excise (Suspension) (Amendment) Regulations, 2022  
(No. 257)

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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:—

1. These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2021 (No. 257).

2. The Customs and Excise (Suspension) Regulations, 2003, published in Statutory Instrument 257 of 2003 (hereinafter called “the principal regulations”) are amended in section 4 (“Suspension of duty on motor vehicles and other goods imported for use by physically handicapped persons”) by the insertion of the following subsections after subsection (4)—

“(5) With effect from 1st January, 2022, any person who has been granted a suspension of duty in terms of this section shall for a period of two years after the granting of the suspension notify the Commissioner of any change of their residential address within fourteen days of the date of such change.

(6) The maximum import value for any motor vehicle to benefit under this suspension is forty thousand United States dollars.

(7) Any person who contravenes this section shall be guilty of an offence and liable to a fine not exceeding level seven or to imprisonment for a period not exceeding one year or both such fine and such imprisonment and, in addition to any other penalty which may be imposed, any motor vehicles in respect of which the suspension was granted, whether or not suspended duty has been paid, shall be liable to forfeiture.”.

3. Section 9K (“Suspension of duty on specified motor vehicles imported by safari operators”) by the deletion “31st December, 2021” and the substitution “31st December, 2023”.

4. The principal regulations are amended by the repeal of section 9JJ and the substitution of—

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*“Suspension of duty on specified new buses imported by tour operators*

9JJ. (1) In this section—

“exclusive use in the tourism business” means being used entirely for the purposes of the business in respect of their specified use, other than as a benefit to the employees or to the owner of the tourism business;

“tour operator” means a person or organisation—

(a) registered with the Zimbabwe Tourism Authority and the Tourism Business Council of Zimbabwe for a period of not less than two years; or

(b) approved by the Minister;

“specified bus” means a new bus of commodity code 87:02 or 87:03 with carrying capacity of 8 to 55 passengers including the driver, imported or taken out of bond by the tour operator.

(2) The Minister in consultation with the Minister responsible for Tourism and in consultation with the Tourism Business Council of Zimbabwe shall approve a suspension of duty of specified new buses for exclusive use in the tourism business by tour operators.

(3) Approved tour operators shall, for a period of two years beginning on 1st January, 2022, be allowed to import new buses of a sitting capacity of at least eight to fifty-five passengers including the driver under the suspension of duty as provided for in this section.

(4) Any specified bus imported under suspension of duty provided for in this section shall be entered for consumption at the port nearest to the premises of the tour operator or at such other port as the Commissioner may approve.

(5) A tour operator shall, when effecting entry on importation, or on removal from bond of the specified bus under suspension, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the specified bus is new and is to be used solely in the tour operator’s business.

(6) The Commissioner may authorise the transfer of the specified buses whose duty had been suspended, to another place of business of the same tour operator.

(7) Subject to subsections (8) and (9), a tour operator shall not dispose of any specified bus cleared under this suspension within five years of importation, unless—

- (a) written authority of the Commissioner is obtained; and
- (b) payment of the duty suspended in accordance with this section has been made.

(8) The Commissioner may authorise the disposal of specified buses on payment of such duty, not exceeding the amount of duty suspended, as he or she thinks fit, if, in his or her opinion, the specified bus cannot be economically used for the purpose for which it was entered under this suspension.

(9) Duty suspended on a specified bus, which is accidentally damaged before being used in the tour operator's business may be remitted if the Commissioner is satisfied that every reasonable effort was made and precaution taken to prevent its destruction.

(10) Specified buses shall be admitted under suspension only if the tour operator has furnished to the satisfaction of the Commissioner—

- (a) a complete specification of each model of specified bus indicating the make, model, engine number and chassis number; and
- (b) a complete suspension of duty in a form specified by the Commissioner.”.

5. The principal regulations are amended by the insertion of the following section after section 9NN—

*“Suspension of duty on motor vehicles imported by immigrants*

9NO. (1) In this section—

“immigrant” means any person who is a resident of Zimbabwe and enters Zimbabwe on return after having resided outside Zimbabwe for a period of not

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less than two years or any shorter period as may be approved by the Minister;

“motor-vehicle” means a vehicle admissible under Customs Tariff heading numbers 87.02, 87.03 and 87.04:

Provided that—

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

“time of arrival” means—

- (a) 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 or she returns to Zimbabwe after successfully completing such course of study; or
  - (ii) has been on contract employment, the first occasion on which he or she 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 or she 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 or she imports any motor vehicle in terms of this section within three months from the grant of his or her permanent returning resident status.

(2) For the purposes of this section, motor vehicles shall be treated as being owned by an immigrant only if such motor vehicle

were in physical existence and fully paid for by the immigrant at least six months before the time of his or her arrival.

(3) Subject to this section, a suspension of duty may be granted in respect of motor vehicles, imported by an immigrant if such motor vehicles—

- (a) are shown to the satisfaction of the Commissioner to have been owned by such immigrant at least six months before the time of his or her 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 or her discretion approve;
- (d) have an import value that is not in excess of forty thousand United States dollars.

(4) No suspension 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 or her arrival, under the age of sixteen years; and
- (b) more than one motor-vehicle imported by an immigrant; and
- (c) motor vehicles imported for commercial or trade purposes.

(5) Any suspension under this section shall not be granted more than once during any period of four years.

(6) Any immigrant to whom a suspension of duty has been granted in terms of this section shall with effect from 1st January, 2022, for a period of 2 years after the granting of the suspension—

- (a) notify the Commissioner of any change of their residential address within fourteen days of the date of such change; and
- (b) report to the nearest Customs office once every year, failure of which full duty waived at the time of importation shall become due and payable.

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(7) No immigrant to whom a suspension 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 the motor vehicle in respect of which such suspension was granted within twenty-four months of the date of their entry under suspension, without the prior written permission of the Commissioner and subject to subsection (9) payment of the duty which would have been payable at the time of entry but for the granting of such suspension.

(8) If any motor vehicles are dealt with or disposed of contrary to subsection (7), they shall be liable to seizure.

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

Provided that—

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

(10) An immigrant who has been granted a suspension 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 motor vehicle imported by him or her were entered under suspension, shall remove such motor vehicle from Zimbabwe on his or her departure, unless he or she 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 motor vehicle but for their entry under suspension.

(11) Any motor vehicles which are left in Zimbabwe in contravention of subsection (10) shall be liable to seizure.

(12) Any immigrant claiming a suspension of duty in respect of any motor vehicle in terms of this section shall give to the proper officer—

- (a) his or her employment or residence permit; or
- (b) in the case of a person, who has been on—
  - (i) a course of study, proof that he or she has completed such course of study;
  - (ii) a contract of employment, proof that he or she 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 motor vehicle was owned by him or her at least six months before the time of his or her arrival and at the time of its importation; and
- (d) a certificate stating that a rebate or suspension has not been granted to him or her in respect of a motor vehicle during the previous four years; and
- (e) a certificate that such motor vehicle is intended for his or her own use in Zimbabwe and will not be used for trade or commercial purposes; and
- (f) a written undertaking that such motor vehicle will not be dealt with or disposed of in contravention of subsections (6) and (9); and
- (g) a written undertaking to pay such duty as may become due in terms of subsections (6) and (9); and
- (h) such evidence relating to the acquisition, ownership or purchase of such motor vehicle as may be required by the Commissioner.

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(13) Any person who contravenes this section shall be guilty of an offence and liable to a fine not exceeding level 7 or to imprisonment for a period not exceeding one year or to both such fine and such imprisonment and, in addition to any other penalty which may be imposed, any offending motor vehicles, whether or not suspended duty has been paid, shall be liable to forfeiture.

(14) This section shall not apply to any person who has previously resided in Zimbabwe, on returning to Zimbabwe after having resided outside Zimbabwe for any period of time, if the person left Zimbabwe for any of the following reasons:

- (a) to take up employment on appointment or assignment by the government; or
- (b) as a diplomat; or
- (c) as part of any government peace-keeping force.”.

6. Section 9Q (“Suspension of duty on powdered milk imported by approved importers”)—

- (a) by the deletion of “31st December, 2021” and the substitution of “31st December, 2022”;
- (b) by the deletion of the Schedule to the section and the substitution of—

“Name of company	Proposed allocation for 2022 (Kgs)	
	Full Cream Milk Powder	Skimmed Milk Powder
Dairibord Zimbabwe (Private) Limited	1,000,000	1,000,000
Dendairy (Private) Limited	1,000,000	1,000,000
Kefalos Cheese Products	350,000	500,000
Machiareer Investments (Private) Limited, trading as Mr. Brands	30,000	10,000
Nestle Zimbabwe (Private) Limited	500,000	—
Prodairy (Private) Limited	750,000	120,000

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7. Section 9MM (“Suspension of Duty on Raw Cheese imported by approved importers”)—

- (a) by the deletion of “31st December, 2021” and the substitution of “31st December, 2022”;
- (b) by the deletion of the Schedule to the section and the substitution of—

“APPROVED IMPORTERS OF RAW CHEESE ELIGIBLE  
FOR SUSPENSION OF DUTY

<b>Name of company</b>	<b>Ring-fenced Quantities of Raw Cheese (Kgs for 2022)</b>
Kefalos Cheese Products (Private) Limited	200,000
Gouda Gold trading as Yomilk	10,000”.





