

Customs and Excise (Suspension) (Amendment) Regulations, 2022
(No. 258)

IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 235 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, 2022 (No. 258).

2. These regulations shall be effective from 1st January, 2022.

3. The Customs and Excise (Suspension) Regulations, 2003, published in Statutory Instrument 257 of 2003, are amended by the repeal of section 9NN and the substitution of—

“9NN Suspension of duty on importation of public service buses imported by the Zimbabwe United Passenger Company (Private) Limited

(1) In this section—

“approved importer” means the Zimbabwe United Passenger Company (Private) Limited approved in terms of subsection (2) of this section or any one importing public service buses on behalf of the Zimbabwe United Passenger Company (Private) Limited;

“public service bus” means buses of tariff code 8702.10.11 and 8702.90.11, with a sitting capacity of at least sixty passengers being imported or removed in bond by an approved importer.

(2) The Minister of Finance and Economic Development in consultation with the Minister of Local Government and Public Works has approved the Zimbabwe United Passenger Company (Private) Limited as a public service bus importer for the purpose of this suspension.

(3) The Commissioner may not grant the suspension of duty to the Zimbabwe United Passenger Company (Private) Limited as

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an approved importer on the basis of non-compliance with section 34C of the Revenue Authority Act [*Chapter 23:11*].

(4) The Zimbabwe United Passenger Company (Private) Limited as an approved importer shall, for a period of twelve months with effect from 1st January, 2022, be allowed to import a maximum of five hundred public service buses under suspension of duty as provided for in this section.

(5) The approved importer shall, when effecting entry on importation, or on removal from bond of a public service bus under suspension, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the public service bus is to be used for transporting persons in line with the approved importer's public transportation business.

(6) Subject to these regulations the effective rate of duty shall be five *per centum*.

(7) Subject to subsections (2) and (3) an approved importer shall not dispose of any public service bus cleared under suspension of duty unless—

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

(8) The Commissioner may authorise the disposal of a public service bus 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 public service bus cannot be economically used for the purpose for which it was entered under suspension.

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

(10) A public service bus shall be admitted under suspension of duty only if the approved importer has furnished to the satisfaction of the Commissioner—

- (a) written authority from the Ministry of Local Government and Public Works indicating the make, model, engine number and chassis number of the public transport service bus being imported; and
- (b) a valid tax clearance certificate and proof of registration in terms of the Revenue Authority Act [*Chapter 23:11*].”.

*Supplement to the Zimbabwean Government Gazette dated the 1st April, 2022.
Printed by the Government Printer, Harare.*