

Customs and Excise (General) (Amendment) Regulations,
2022 (No. 106)

IT is hereby notified that the Minister of Finance and Economic Affairs 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, 2022 (No. 106).

2. The Customs and Excise (General) Regulations, 2001, published in Statutory Instrument 154 of 2001 (hereinafter called “the principal regulations”), are amended in section 74 (“Warehousing of goods”)—

(a) by the insertion of the following section after subsection (1)—

“(1a) With effect from 1st December, 2021, the reference to goods in this section shall not include pre-owned motor vehicles classified under the following tariff headings and commodity codes:

8702.10.20, 8702.10.90, 8702.20.00,
8702.30.00, 8702.40.00 8702.90.20,
8702.90.90, 87:03, 8704.21.20,
8704.21.30, 8704.21.40, 8704.21.50,
8704.21.90, 8704.31.20, 8704.31.30,
8704.31.40 and 8704.31.90.”;

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

“(8) All pre-owned motor vehicles that were already entered for warehousing in a bonded warehouse in terms of this section, shall be entered into consumption within six months beginning 1st December, 2021, on failure of which such motor vehicles shall be forfeited to the State.”.

3. Section 105 (“Rebate of duty on immigrants effects”) of the principal regulations is amended—

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- (a) in subsection (4) by the insertion of the following paragraph after paragraph (c)—

“(d) a motor-vehicle imported by an immigrant who is a resident of Zimbabwe and enters Zimbabwe on return after having resided outside Zimbabwe.”;

- (b) by the insertion of the following subsection after subsection (10)—

“(11) A rebate may be granted in terms of this section to any person who has previously resided in Zimbabwe, on returning to Zimbabwe, after having resided outside Zimbabwe only if the person left Zimbabwe for a period of not less than two years or any shorter period in the following cases —

- (a) to take up employment on appointment or assignment by the government for not less than six months; or
- (b) as a diplomat; or
- (c) as part of any government peace-keeping force for not less than six months.”

(12) Any immigrant to whom a rebate of duty has been granted in terms of this section shall for a period of two years after the granting of the rebate —

- (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 twelve months during the currency of the rebate for the purposes of section (8), on the failure of which the full duty waived at the time of importation shall become due and payable.”.

4. Section 144QA (“Rebate of duty sport kits and equipment donated to Sports Associations”) of the principal regulations is amended—

(a) by the repeal of subsection (1) and the substitution of—

“(1) Subject to this section and to such conditions as the Commissioner-General may fix, a rebate of duty shall be granted on any donated sports kits and equipment including those listed in the Schedule to this section, which are recommended by the Sports and Recreation Commission and the Ministry responsible for Education and Sport.”;

(b) by the insertion of the following schedule after subsection (3)—

“SCHEDULE - INDICATIVE LIST OF SPORTS KITS TO BE IMPORTED UNDER
REBATE OF DUTY

Sporting Discipline	Goods donated to Sports Associations
Cricket	Cricket gloves, Pads, Jumpers, Hats, Balls, Bats, Helmets, Stumps, Floppy hats, Gloves, Bibs
Football	Balls, Magnetic clip boards, Whistles, Soccer balls, Shin guards
Basketball	Referee Kits, Balls
Rugby	Balls, Shin Guards, Mouth Guards, Skull Cap,
Taekwando	Head gear, Trunk protector, Trunk transmitter, Foot protector
Karate	Mats, Mitts, Belts, Shin Guards, Foot Guards, Mouth Guards, Sports Medals
Handball	Handball Balls
Tennis	Tennis balls, Nets, Rackets
Athletics	Short Put balls, Javelin Spears, Discus Equipment, Mattresses
Baseball	Smushballs, Baseball Gloves

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Judo	Judo Mats, Elbow Pads, Grappling Dummies, Shin Guards, Mouth Guards
Net ball	Nets, Balls
Volley ball	Balls, Nets
Swimming	Goggles, Caps, Costumes, Inflatable Arm Bands, Swim Fins.
Hockey	Hockey sticks, Gum Guards
Cross-cutting	Sports attire, (uniforms), sports medals, referee kits, stop watches, nets and trainer shoes, travel bags.”