

Statutory Instrument 6 of 2016.

[CAP. 23:02

Customs and Excise (General) (Amendment) Regulations,  
2016 (No. 81)

---

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. (1) These regulations may be cited as the Customs and Excise (General) (Amendment) Regulations, 2016 (No. 81).

(2) These regulations shall be deemed to have come into operation on 1st January, 2016.

2. The Customs and Excise (General) Regulations, 2001, published in Statutory Instrument 154 of 2001 (hereinafter called “the principal regulations”), are amended by the insertion after section 144 (S) of the following section—

*“Rebate of duty on capital equipment imported for use  
in specified industries*

144T (1) In this section—

“capital equipment” means—

- (a) such plant, equipment or machinery which is used exclusively for mining purposes on a registered mining location as defined in the Mines and Minerals Act [Chapter 21:05] as the Minister may approve, in consultation with the Minister responsible for administering the Mines and Minerals Act [Chapter 21:05]; or
- (b) such plant, equipment or machinery which is or will be used exclusively for manufacturing or industrial purposes in, on or in connection with a factory as the Minister may approve, in consultation with the Minister responsible for industry; or

Customs and Excise (General) (Amendment) Regulations,  
2016 (No. 81)

---

- (c) such plant, equipment or machinery which is or will be used exclusively for agricultural purposes as the Minister may approve, in consultation with the Minister responsible for agriculture; or
- (d) such plant, equipment or machinery which is or will be used exclusively for the energy generation and or distribution as the Minister may approve, in consultation with the Minister responsible for energy:

(2) Subject to this section, a rebate of duty shall be granted on such capital equipment (other than motor vehicles intended or adapted for use on roads or capable of being so used), which is certified by the Secretary of the responsible Ministry for that industry and approved by the Minister, on importation of such capital equipment for use in the mining, agriculture or, manufacturing or energy sectors:

Provided that the rebate granted on the Capital equipment shall lapse after a period not exceeding six months from the date of granting of such rebate, if the capital equipment imported under these regulations has not been commissioned within that period, the rebated duty and VAT on the capital equipment shall become due and payable from the date of granting of the rebate.

(3) Any person claiming a rebate in terms of this section shall—

- (a) give to the proper officer an application signed by him or her; and
- (b) submit written approval from the Minister; and
- (c) submit a certificate from the Secretary of the responsible Ministry for that industry; and

S. I. 6 of 2016

- (d) make a declaration to the effect that the capital equipment is being imported solely for the purpose of or in connection with the specified industry; and
- (e) give an undertaking that, if any of the capital equipment is sold or not used for the purpose for which such equipment is being imported, the duty thereon will be paid forthwith to the Commissioner.

(4) To be eligible for this rebate the applicant must be registered as a taxpayer with the Zimbabwe Revenue Authority and have a valid Tax Clearance Certificate.

(5) No person to whom a rebate of duty has been granted in terms of this section shall sell or in any manner whatsoever dispose of to any person any capital equipment in respect of which such rebate was granted within ten years of the date of its entry under rebate, without the prior written permission of the Commissioner and subject to subsection (6) payment of the duty which would have been payable at the time of entry but for the granting of such rebate.

(6) If the Commissioner gives the permission referred to in subsection (5), he or she may authorise the payment of a lesser amount of duty than would have been payable had no rebate been granted, and for the purpose of determining such lesser amount of duty, the Commissioner shall take into consideration the monthly depreciation of such capital equipment in question on a pro-rata basis since the date on which it was entered under rebate:

Provided that—

- (a) if any such capital equipment is to be sold or disposed of within five years of the date from which it was entered under rebate, this subsection shall not apply; and

Customs and Excise (General) (Amendment) Regulations,  
2016 (No. 81)

---

- (b) the Commissioner may remit the duty on any capital equipment imported under rebate 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.