

Statutory Instrument 159 of 2017.

[CAP. 23:02

Customs and Excise (Suspension) (Amendment) Regulations, 2017  
(No. 180)

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. (1) These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2017 (No. 180).

(2) These regulations shall come into effect on 1st January, 2018.

2. The Customs and Excise (Suspension) Regulations, 2003, published in Statutory Instrument 257 of 2003 (hereinafter called “the principal regulations”), are amended as follows—

“(a) in section 9K (Suspension of duty on specified motor vehicles imported by Safari Operators) by—

(i) the deletion of the words “31 December, 2017” and the substitution of the words “31 December, 2019”; and

(ii) the deletion of the Second Schedule and substitution with the following—

Tariff Heading	Description of Goods
8704.21.40	--- Of a payload more than 800kg but not exceeding 1 400kg (but does not include models that are assembled by the local industry).
8704.21.90	--- Other (of a payload more than 800kg but not exceeding 1 400kg (but does not include models that are assembled by the local industry).
8704.31.40	--- Of a payload more than 800kg but not exceeding 1 400kg (but does not include models that are assembled by the local industry).
8704.31.90	--- Other (of a payload more than 800kg but not exceeding 1 400kg (but does not include models that are assembled by the local industry).

(b) in section 9Q (Suspension of duty on powdered milk imported by approved importers)—

(i) by the deletion of the words “31st December, 2017” and the substitution of the words “31st December 2019”;

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- (ii) by the deletion of the Schedule and the substitution of the following—

Name of company	Ring-fenced Quantities (Kg per annum)	
	Full Cream Milk Powder	Skimmed Milk Powder
Alpha Omega Dairy	100 000	-
Carnethy Estate (Private) Limited	60 000	
Competitive Brand Shapers t/a CBS	80 000	-
Dairibord Zimbabwe (Private) Limited	1 220 000	1 500 000
Dendairy (Private) Limited	1 800 000	670 000
Gouda Gold t/a Yomilk	90 000	-
Kefalos Cheese Products	300 000	200 000
Kershelmer Dairies	40 000	20 000
Nestle Zimbabwe (Private) Limited	-	300 000
Probrands (Private) Limited	500 000	50 000
Milkzim (Private) Limited	10 000	1 000
Machiarcer (Private) Limited t/a Mr. Brands	60 000;	

- (c) in section 9X (Suspension of duty on raw wine imported by approved manufacturers), by the deletion of the Schedule and the substitution of the following—

"Description of goods	Commodity code	Ring fenced allocation (litres)
Other wine of alcoholic strength by volume not exceeding 14% vol	2204.29.99	90 000";

- (d) in section 9Y (Suspension of duty on luxury buses imported by approved importers) by—
- (i) the deletion of the words "31 December 2017" and the substitution of the words "31 December 2018";
  - (ii) the deletion of the tariff codes "8702.1011 and 8702.9011" from the definition of luxury bus and the substitution with "8702.10.11 and 8702.90.11";

- (iii) in subsection (2) of section 3 by the deletion of the word “thirty” and the substitution of the word “twenty-five”;
- (e) by the insertion after section 9BB of the following section—  
*“Suspension of duty on white cement imported by approved tile manufacturers*

9 (CC) With effect from 1st January, 2018, customs duty is suspended on white cement imported by approved manufacturers in terms of these regulations:—

- (a) in terms of these regulations:—
  - “tile manufacturers” means an importer approved and licensed by the Minister of Industry, Commerce and Enterprise Development to import white cement in quantities not exceeding the quantities specified in the Schedule below;
  - “white cement” means goods of commodity code 2523.21.00 in quantities listed in the Schedule below being imported entirely for the process of manufacturing tile adhesive.
- (b) the Commissioner may refuse to grant a suspension of duty to an approved tile manufacturer on the basis of non-compliance with section 34C of the Revenue Authority Act [Chapter 23:11];
- (c) the Commissioner shall not grant a suspension of duty to an approved tile manufacturer where the tile manufacturer does not have a licence issued by the Minister of Industry, Commerce and Enterprise Development;

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- (d) an approved tile manufacturer shall, when effecting entry on importation, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the white cement is to be used for the manufacture of tile adhesive at the approved tile manufacturer's business;
- (e) subject to these regulations the approved tile manufacturer shall import the white cement at a rate of duty of five *per centum*.

SCHEDULE

LIST OF APPROVED TILE MANUFACTURERS ELIGIBLE  
FOR SUSPENSION OF DUTY

Name of Approved Tile Manufacturers	Ring fenced quantity of white cement per month	Customs duty
Progil Investments (Private) Limited	30 000	5%
Glue and Chemical Products (Private) Limited	25 000	5%
Splash Paints and Adhesives	25 000	5%
Leadclose Trading (Private) Limited	5 000	5%
Earthern Fire (Private) Limited	2 500	5%
Maxitiles (Private) Limited	2 500	5%
Sphinx Bath and Tile (Private) Limited	2 500	5%

- (f) by the insertion after section 9CC of the following section—

*“Suspension of duty on tyre casings imported by approved tyre retreaders*

9 (DD) With effect from 1st January, 2018, customs duty is suspended on tyre casings imported by approved tyre retreaders in terms of these regulations—

- (a) in terms of these regulations—  
“tyre retreaders” means an importer approved and licensed by the Minister of Industry, Commerce and Enterprise Development

to import tyre casings in quantities not exceeding the quantities specified in the Schedule below;

“tyre casings” means goods of commodity code 4012.12.90 in quantities listed in the Schedule below being imported entirely for the process of retreading tyres;

- (b) the Commissioner may refuse to grant a suspension of duty to an approved tyre retreader on the basis of non-compliance with section 34C of the Revenue Authority Act [*Chapter 23:11*];
- (c) the Commissioner shall not grant a suspension of duty to an approved tyre retreader where the tyre retreader does not have a license issued by the Minister of Industry, Commerce and Enterprise Development;
- (d) an approved tyre retreader shall, when effecting entry on importation, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the tyre casings are to be used for retreading purposes at the approved tyre retreader’s business;
- (e) subject to these regulations the approved tyre retreader shall import the casings at a rate of duty of fifteen *per centum*.

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SCHEDULE

LIST OF APPROVED TYRE RE-TREADERS ELIGIBLE FOR  
SUSPENSION OF DUTY

Name of approved tyre retreader	Ring fenced quantity per annum	Customs duty
National Tyre Services Limited	60 760	15%
Tren Tyres (Private) Limited	14 400	15%
Troxine Trading (Private) Limited t/a Silverstone	5 460	15%
Drum City (Private) Limited	5 460	15%
Maxiprest Manufacturing (Private) Limited	55 620	15%
Road Grip Tyres (Private) Limited	8 190	15%;

- (g) by the insertion after section 9DD of the following section—

*“Suspension of duty on commercial tyres imported by approved importers*

9 (EE) With effect from 1st January, 2018 for the period up to 31st March, 2018, customs duty is suspended on commercial tyres imported by approved importers in terms of these regulations—

- (a) In terms of these regulations:—

“tyre importer” means an importer approved and licensed by the Minister of Industry, Commerce and Enterprise Development to import commercial tyres in quantities specified in these regulations;

“commercial tyres” means goods specified in the Schedule below of commodity code 4011.20.90 not exceeding 100 000 being imported in terms of these regulations for use on buses and lorries;

- (b) the Commissioner may refuse to grant a suspension of duty to an approved tyre importer on the basis of non-compliance with section 34C of the Revenue Authority Act [*Chapter 23:11*];

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- (c) the Commissioner shall not grant a suspension of duty to an approved tyre importer where the tyre importer does not have a license issued by the Minister of Industry, Commerce and Enterprise Development;
- (d) an approved tyre importer shall, when effecting entry on importation, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the commercial tyres are to be used on commercial buses and lorries;
- (e) subject to these regulations the approved tyre importer shall import the commercial tyres at a rate of duty of fifteen *per centum*.

SCHEDULE

QUANTITY OF COMMERCIAL TYRES ELIGIBLE FOR  
SUSPENSION OF DUTY

Description of goods	Commodity code	Number of Ring fenced Commercial Tyres	Rate of duty
Other (New pneumatic tyres of rubber of a kind used on buses or lorries)	4011.20.90	100 000	15%

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