

Customs and Excise (Fuel Supplied to Approved Beneficiaries)
(Refund) Regulations, 2019

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: —

Title

1. (1) These regulations may be cited as the Customs and Excise (Fuel Supplied to Approved Beneficiaries) (Refund) Regulations, 2019.

(2) These regulations shall be deemed to come into operation on 13th January, 2019, up to 22nd February, 2019.

Interpretation

2. In these regulations —

“approved fuel duty refund beneficiary” means any person or body of persons, carrying on a trade in the agricultural, mining, manufacturing and transport sectors and has made an application on Form No. Ex FRF 2 to the Commissioner to claim refund of duty in terms of section 125 of the Customs and Excise Act;

“form” means any one form set out in the Schedule;

“supplier” means any person licensed in terms of Petroleum Act [*Chapter 13:20*] and supplies fuel to an approved fuel duty refund beneficiary.

Application to be registered as an approved fuel duty refund beneficiary

3. (1) An applicant shall submit an application to be registered as a beneficiary in Form Ex FRF 1 set out in the Schedule to any customs office of the Zimbabwe Revenue Authority and shall furnish the following particulars and documents —

(a) the name under which the approved fuel duty refund beneficiary will operate and the address of its principal office in Zimbabwe; and

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- (b) where the applicant is—
 - (i) a company, certified copies of the certificate of incorporation under the Companies Act [*Chapter 24:03*], copies of the memorandum of association and articles of association of the company;
 - (ii) partnership, certified copy of the partnership agreement, together with the names of the partners;and
- (c) proof of membership of Business Association; and
- (d) current and valid Tax Clearance Certificate issued by Zimbabwe Revenue Authority in terms of section 34 of the Revenue Authority Act.

Prescribed requirements before grant of refund of duty

4. (1) Refund of the difference of duty, paid on leaded and unleaded petrol, power kerosene, illuminating or heating kerosene and diesel on or after 13th January, 2019, and what would have been paid prior to the 13th January, 2019, shall be granted upon application on Form Ex FRF 2, to the approved fuel duty refund beneficiary if the Commissioner is satisfied that the beneficiary has—

- (a) submitted an invoice or receipt issued by the supplier fuel from which duty paid shall be refunded, which contains the following particulars—
 - (i) an individual serialised number and the date on which the invoice or receipt is issued; and
 - (ii) the name, address and Zimbabwe Energy Regulatory Authority licence number of the supplier; and
 - (iii) the name and address of the recipient of the fuel; and
 - (iv) a description of the goods supplied; and
 - (v) the quantity or volume of the fuel supplied; and
 - (vi) registration number of the vehicle supplied with fuel or description of the container in which the fuel has been loaded; and
 - (vii) the value of the fuel supplied; and

- (viii) any other additional particulars as may be required by the Commissioner;
 - (b) documented proof of productive use of the fuel for the period the claim is submitted for refund by the Zimbabwe Revenue Authority.
- (2) The refund claim must be submitted by the 10th day in the month following that of purchase of the fuel. The validity of the invoice shall fall within the period of claim.
- (3) The Commissioner may request any other information in relation to the application for refund of duty.

Grant of refund to the approved fuel duty refund beneficiary

5. (1) Where the Commissioner is satisfied that the application made in terms of section 3 meets the requirements set out in section 4, the Commissioner shall—

- (a) refund the total refund if the approved fuel duty refund beneficiary has no outstanding tax liability; or
 - (b) refund the balance, after deducting any outstanding tax liability to the approved fuel duty refund beneficiary.
- (2) An approved fuel duty refund beneficiary who fails to comply with the requirements in section 4(1) shall not be granted the refund claimed.
- (3) Any person who provides false information in connection with the provisions of these regulations shall be guilty of an offence and liable to a fine not exceeding level 7 or imprisonment for a period not exceeding six months or both such fine and imprisonment.

SCHEDULE (*Sections 2, 3 and 4*)

FORMS

In accordance with the provisions of section 5(2) of the Interpretation Act [*Chapter 1:01*], notice is hereby given that the under-mentioned forms may be inspected free of charge at any nearest customs office of the Zimbabwe Revenue Authority.

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<i>Reference</i>	<i>Description</i>
Ex FRF 1	Application form for registration as a beneficiary of the fuel duty refund facility.
Ex FRF 2	Fuel duty refund claim form.