

Customs and Excise (Toothpaste Manufacturers) (Rebate)
Regulations, 2020

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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. These regulations may be cited as the Customs and Excise (Toothpaste Manufacturers) (Rebate) Regulations, 2020.

Interpretation

2. In these regulations—

“applicant” means any toothpaste manufacturer, or a toothpaste manufacturer listed in the First Schedule, making

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an application for registration as a manufacturer of toothpaste in terms of these regulations;

“form” means the appropriate form which may be inspected free of charge at the offices of the Zimbabwe Revenue Authority;

“manufacturer” means any person who is registered as a manufacturer of toothpaste in terms of section 5;

“materials” means any material referred to in the Third Schedule used in the manufacture of toothpaste.

Completion and use of prescribed forms

3. (1) All forms in terms of these regulations and copies thereof shall be completed indelibly and in a legible manner.

(2) An officer may refuse to accept any form if he or she considers that any part of it is illegible and that it has not been properly completed.

Grant of rebate

4. Subject to these regulations, a rebate of duty shall be granted on materials referred to in the Third Schedule, imported or taken out of bond by a manufacturer for use in the manufacture of toothpaste.

Registration of manufacturers

5. (1) Any person or persons listed in the First Schedule who wishes to apply for a rebate of duty in terms of these regulations shall apply to the proper officer in the appropriate form for registration as a manufacturer.

(2) An application referred in subsection (1) shall be supported by such additional information or documents as the Commissioner may require which shall be made before the importation or removal from bond of any goods intended for the manufacture of toothpaste.

(3) In order to be eligible for registration hereunder the applicant must—

- (a) be registered with the Zimbabwe Revenue Authority;
- and

- (b) have a valid tax clearance certificate; and
- (c) have filed their tax returns for at least the preceding two years before that in which the application is made.

(4) On receipt of an application in terms of this section the proper officer shall, before referring the application for consideration by the Commissioner, inspect the applicant's premises and machinery and report his or her findings to the Commissioner.

(5) If the Commissioner approves the application, he or she shall call on the applicant to—

- (a) erect on his or her premises the stores provided for in section 6; and
- (b) enter into a bond on appropriate form, with sufficient surety in an amount determined by the Commissioner, for the securing of duty and compliance with the requirements of these regulations; and
- (c) pay the fee referred to in this section.

(6) When the applicant has complied with the requirements of this section, the Commissioner shall register the applicant and the fee for registration as a manufacturer shall be specified in the Second Schedule:

Provided that where the registration of an applicant is approved after the 30th of June in any year, the fee payable in terms of this section shall be half of the fee referred to in this subsection.

(7) The registration of a manufacturer shall be renewed annually on or before the 31st of January every year upon payment of the fee specified in the Second Schedule.

(8) The Commissioner may reject an application for registration if he or she is of the opinion that—

- (a) adequate control of goods imported or taken out of bond under rebate of duty is not likely to be maintained; or
- (b) any provision of these regulations will not be complied with:

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Provided that the Commissioner shall invite the applicant to make representations before rejecting the application.

Storage of rebated goods

6. (1) The manufacturer shall provide on his or her premises secure stores for the safe storage of goods on which duty has been rebated and shall, at his or her own expense, provide the necessary fastenings so that the stores may be secured with customs locks.

(2) No goods on which duty has been rebated may be stored elsewhere than in the stores provided for in subsection (1) of this section, and no such store shall, without the prior written permission of the Commissioner, be used for any other purposes.

Clearance of goods

7. (1) Goods to be entered under the rebate of duty provided for in these regulations shall be entered for consumption at the port of entry nearest to the premises of the manufacturer.

(2) A manufacturer shall, when effecting entry on importation or on removal from bond of goods intended for manufacture under rebate, submit with the relevant bill of entry, a declaration signed by him or her, to the effect that the goods are to be used solely in the manufacture of toothpaste.

Manufacturer to keep stock-book

8. (1) A manufacturer shall keep a stock-book, in a form approved by the Commissioner, showing full particulars of all receipts and disposals of goods entered for the manufacture of toothpaste in such a manner that the rebated goods can readily be accounted for the satisfaction of the Commissioner.

(2) If a manufacturer fails to keep a stock-book in the manner approved in terms of subsection (1), any rebated goods received by the manufacturer during the period when the stock-book was not so kept shall be deemed to have been used for a purpose other than that for which the rebate was granted unless the manufacturer satisfies the Commissioner that the rebated goods were used for the purpose for which the rebate was granted.

(3) The stock-book and premises of a manufacturer shall be open for inspection by an officer at any time during working hours.

Disposal of rebated goods

9. (1) Subject to subsections (2) and (3) of this section, a manufacturer shall not, except with the written authority of the Commissioner, and on payment of the duty rebated, dispose of any rebated goods otherwise than in accordance with these regulations.

(2) The Commissioner may authorise the disposal of rebated goods on payment of such duty, not exceeding the amount of duty rebated, as he or she thinks fit, if in the opinion of the Commissioner, the goods cannot be economically used for the purpose for which they were entered under rebate.

(3) A manufacturer shall, when required by the Commissioner to do so, carry out under the supervision of an officer, at such times as the Commissioner may consider necessary, any manufacturing operation in which goods entered under rebate are used.

(4) Duty on rebated goods which are accidentally destroyed before being used in the manufacture of toothpaste may be remitted if the Commissioner is satisfied that every reasonable effort was made and precaution taken to prevent their destruction.

Eligibility of goods for rebate

10. Only the goods listed in the Third Schedule shall be eligible for rebate if imported or taken out of bond under the tariff heading indicated opposite thereto.

Cancellation of registration

11. (1) The Commissioner may cancel or suspend the registration of a manufacturer if such manufacturer—

- (a) ceases to manufacture toothpaste; or
- (b) fails to comply with or contravenes any of the provisions of these regulations; or
- (c) fails to pay the fee for the renewal of registration in accordance with section 5(7) ; or
- (d) so requests.

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(2) If any registration is cancelled in terms of subsection (1), any duty rebated shall immediately become due and payable.

FIRST SCHEDULE (Sections 2 and 5)

COMPANY QUALIFYING TO IMPORT GOODS UNDER THIS REBATE

The company below has qualified to import goods and manufacture toothpaste under this rebate in terms of section 5.

Merken Investments (Private) Limited.

SECOND SCHEDULE (Section 5)

FEES

<i>Fee Title</i>	<i>Amount</i>
Registration fee	ZWL200 per annum
Registration Renewal	ZWL100

THIRD SCHEDULE (Section 10)

GOODS ELIGIBLE FOR REBATE

The goods listed below shall be imported or taken out of bond under rebate only by manufacturers registered in terms of section 5.

Heading	HS Code	Description of goods
28.11	2811.22.00	Abbrasive and Thickening Silica
28.26	2826.90.00	Sodium monofluposphate
28.34	2834.21.00	Potassium Nitrate
29.05	2905.32.00	Propylene glycol
	2905.44.00	Sorbitol 70%
	2905.45.00	Glycerin
29.06	2906.11.00	Menthol
	2906.21.00	Benzyl alcohol
29.16	2916.39.00	Sodium benzoate
	2916.39.00	Potassium Sorbate

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Heading	HS Code	Description of goods
29.17	2917.39.00	Triclosan
29.19	2919.90.00	Sodium Luryl Sulphate
29.25	2925.11.00	Sodium Saccharin
32.03	3203.00.00	Food Grade Colors
33.01	3301.24.00	Peppermint Oil
	3301.29.00	Clove oil
	3301.90.90	Tea tree leaf oil
33.02	3302.90.00	Allontin
	3302.90.00	Flavours, Peppermint, Spearmint, Cola, Apple, Strawberry, Banana
38.24	3824.88.00	Titanium dioxide
39.02	3902.20.00	PEG 400
39.12	3912.31.00	Carboxy methyl cellulose
39.13	3913.90.90	Xanthan gum
39.23	3923.90.90	Empty plastic laminate tubes and packaging materials

