

Customs and Excise (General) (Amendment) Regulations, 2021
(No. 104)

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 (General) (Amendment) Regulations, 2021 (No. 104).

(2) These regulations shall be effective from 1st October, 2020.

2. The Customs and Excise (General) Regulations, 2001, published in Statutory Instrument 154 of 2001 (hereinafter called “the principal regulations”), are amended in section 105 (“Rebate of duty on immigrant’s effects”) by the insertion of a new paragraph (d) after subsection (3)(c) of the following—

“(d) have a total value for duty purposes in excess of an amount equivalent to five thousand United States dollars for a motor vehicle imported by an immigrant who is a returning resident, having left Zimbabwe for the purpose of attending any educational institution.

For the avoidance of doubt, where the total value for duty purposes for a motor vehicle imported in terms of this paragraph exceeds the amount equivalent to five thousand United States dollars, a rebate shall be granted for the partial value of the motor vehicle only to the extent of the amount equivalent to five thousand United States dollars.”.

3. The principal regulations are further amended in section 105 (“Rebate of duty on immigrant’s effects”) by the deletion of subsection (4)(d).