

Customs and Excise (General) (Amendment) Regulations, 2022  
(No. 108)

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IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 235 read with section 120 of the Customs and Excise Act [*Chapter 23:02*], made the following regulations:—

1. These regulations may be cited as the Customs and Excise (General) (Amendment) Regulations, 2022 (No. 108).

2. The Customs and Excise (General) Regulations, 2001, published in Statutory Instrument 154 of 2001 (hereinafter called the “principal regulations”), are amended as follows—

- (a) by the repeal of section 144U (*Rebate of duty on motor vehicle imported by specified serving public servants*) of the principal regulations and the substitution of—

*“Rebate of duty on motor vehicles imported by specified serving public servants*

144. (1) In this section—

“motor vehicle” means a vehicle aged less than ten years from date of manufacture at the time of importation, admissible under the following Commodity Codes:

8703.21.90 8703.22.90 8703.23.19 8703.23.99 8703.24.90  
8703.31.90 8703.32.19 8703.32.99 8703.33.90 8703.40.00  
8703.50.00 8703.60.00 8703.70.00 8703.80.00 8703.90.90  
8704.21.20 8704.21.30 8704.21.40 8704.21.50 8704.31.20  
8704.31.30 8704.31.40 8704.31.50.

Provided that:

- (a) commodity code heading 87.02 shall not apply to motor vehicles designed for transport of fifteen or more people, including the driver; or
- (b) commodity code heading 87.04 shall not apply to motor vehicles whose gross vehicle weight exceed five tonnes;

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- (c) commodity codes 8704.21.30, 8704.21.40, 8704.31.30 and 8704.31.40 shall apply only to single cabs.

(2) Subject to this section, a rebate of duty shall be granted in respect of one motor vehicle imported or taken out of bond by a serving public servant of Zimbabwe who is employed in the Civil Service and Service Commissions and who is not a senior civil servant issued with a condition of service motor vehicle and is not under any disciplinary proceedings, if such motor vehicle is—

- (a) procured using a loan availed under the Transport Purchase Fund managed through CMED (Private) Limited or the serving public servant's own resources; and
- (b) intended solely for the private and business use of the serving public servant and not for commercial or trade purposes.

(3) The Secretary responsible for Finance and Economic Development may, according to his or her discretion and further to the conditions stated herein, grant a rebate of duty on a motor vehicle imported by any serving public servant of Zimbabwe, excluding serving public servants in the health sector below the Deputy Director Grade as follows:

- (a) the maximum import value of any motor vehicle shall not be more than that stated in subsection (5);
- (b) the public servant must have been in the Civil Service or Service Commissions for a period of not less than ten years in the case of any motor vehicles to be purchased after 31st March, 2022; and

- (c) the public servant must submit the documents stated in paragraphs (a) to (d) of subsection (6).

(4) Only one motor vehicle may be imported by a serving public servant under rebate in terms of this section in any period of five years.

(5) The maximum amounts to be availed to the serving public servants in terms of subsection (3) for any and all motor vehicles purchased after 31st March, 2022 shall be as follows—

Grade of Public Servant	Maximum Amount (US\$)
B and C	3 500
D and E	5 000
Deputy Director	10 000

(6) No rebate shall be granted by the Commissioner in terms of this section unless the serving public servant furnishes him or her with the following documents—

- (a) an application letter to be considered as a beneficiary in terms of this section;
- (b) recommendation letter from the responsible Permanent Secretary confirming employment as stated in subsections (2) and (3);
- (c) a copy of the intended beneficiary serving public servant's driver's licence;
- (d) a purchase invoice for the motor vehicle being imported;
- (e) approval letter from CMED (Private) Limited for the loan made in terms of subsection (2)(a), in the case of funding from the CMED Transport Purchase Fund.

(7) In consideration of an application for a rebate under this section, the Secretary may—

- (a) only grant a rebate for motor vehicles purchased from traceable and registered car dealers;
- (b) request for proof of source of funds where in exercising his or her discretion in terms of subsection (3)(a) directed that the applicant furnish such proof to him or her.

(8) In consideration of an application for a rebate under this section, the Commissioner may—

- (a) revalue the motor vehicle in line with the existing customs valuation regulations in cases where he or she suspects undervaluation of the motor vehicle; or
- (b) disqualify any applicant that wilfully undervalues a motor vehicle imported in terms of this rebate.

(9) Any serving public servant who imports or takes out of bond a motor vehicle in terms of this section including motor vehicles purchased on or before 31st March, 2022 shall be required to clear for consumption the motor vehicle by 31st May, 2022, failing which full duty due on the vehicle shall become payable.”;

(b) by the amendment of section 144V as follows—

- (i) by the deletion of the heading in section 144V (*Rebate of duty on motor vehicle imported under the Health Service Vehicle Loan Scheme*) of the principal regulations and the substitution of—

“144V (*Rebate of duty on motor vehicles imported under Health Service Motor Vehicle Scheme*).”;

- (ii) by the repeal of the Schedule in subsection (5) and the substitution of—

S.I. 80A of 2022

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“Grade of serving public health worker	Maximum Amount US\$
B and C	3 500
D and E	5 000
Deputy Director	10 000”.

