

Customs and Excise (Suspension) (Amendment) Regulations, 2023  
(No. 271)

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

1. These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2023 (No. 271).

2. The Customs and Excise (Suspension) Regulations, 2003, published in Statutory Instrument 257 of 2003, are amended by the repeal of section 9JJ and the substitution of the following—

*“Suspension of duty on specified buses imported by tour operators*

9JJ With effect from 1st January, 2024 and for a period of two years up to 31st December, 2025, duty is suspended on specified buses of the tariff codes shown in the Second Schedule below imported by tour operators—

*Interpretation*

1. In this section—

“exclusive use in the tourism business” means being used entirely for the purposes of the business in respect of their specified use, other than as a benefit to the employees or to the owner;

“tour operator” means a person or organisation—

- (a) registered with the Zimbabwe Tourism Authority and the Tourism Business Council of Zimbabwe for a period of not less than two years; or
- (b) approved by the Minister responsible for Finance, Economic Development and Investment Promotion;

“specified bus” means a new bus imported or taken out of bond, by the tour operator with carrying capacity of 8 to 55 passengers including the driver.

*Approval of tour operators*

2. (1) The Minister of Finance, Economic Development and Investment Promotion, in consultation with the Minister of Tourism and Hospitality Industry and in consultation with the Tourism Business Council of Zimbabwe shall approve a suspension of duty of specified buses for exclusive use in the tourism business by tour operators.

(2) The beneficiaries shall be limited to import a maximum of five buses *per annum*.

(3) The Commissioner may not grant a rebate of duty to an approved tour operator on the basis of non-compliance with section 34C of the Revenue Authority Act [*Chapter 23:11*].

*Clearance of imported goods*

3. (1) An approved tour operator shall be allowed to import new buses of a sitting capacity of at least eight to fifty-five passengers including the driver, under the suspension of duty as provided for in this section.

(2) Any specified bus imported under a suspension of duty provided for in this section shall be entered for consumption at the port nearest to the premises of the tour operator or at such other port as the Commissioner may approve.

(3) A tour operator shall, when effecting entry on importation, or on removal from bond of the specified bus under a suspension, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the specified bus is to be used solely in the tour operator's business.

*Transfer of the imported specified buses to another place of business*

4. The Commissioner may authorise the transfer of the specified buses whose duty had been suspended, to another place of business of the same tour operator.

*Disposal of the specified buses cleared under suspension of duty*

5. (1) Subject to subsections (2) and (3) a tour operator shall not dispose of any specified bus cleared under suspension within five years of its importation unless—

- (a) Written authority of the Commissioner is obtained;
- (b) payment of the duty suspended in accordance with these regulations has been made.

(2) The Commissioner may authorise the disposal of specified buses on payment of such duty, not exceeding the amount of duty suspended, as he or she thinks fit, if, in his or her opinion, the specified bus cannot be economically used for the purpose for which it was entered under suspension.

(3) Duty suspended on a specified bus, which would have been accidentally damaged before being used in the tour operator's business may be remitted if the Commissioner is satisfied that every reasonable effort was made and precaution taken to prevent its destruction.

*Requirements to be submitted to the Commissioner for eligibility to suspension of duty*

6. (1) Specified buses shall be admitted under a suspension only if the tour operator has furnished to the satisfaction of the Commissioner —

- (a) a complete specification of each model of specified buses; and
- (b) a complete suspension of duty form specified in the First Schedule; and
- (c) a valid tax clearance certificate and proof of registration with the Zimbabwe Revenue Authority.

7. Specified buses listed in the Second Schedule below shall be eligible for suspension if imported or taken out of bond by the tour operator.

FIRST SCHEDULE

SUSPENSION OF DUTY FORM

SECOND SCHEDULE

SPECIFIED BUSES

Tariff Heading	Description of Goods.
87.02	Motor vehicles for the transport of ten or more persons including the driver.

