**Chapter 23:02  
Customs and Excise  
(Industrial Drawbacks) Regulations, 1991**

[*S. I. 278A of 1991*](dps://1991_278As)

IT is hereby notified that the Minister of Finance, Economic Planning and Development has, in terms of section 216, as read with [section 101, of the Customs and Excise Act [*Chapter 23:02*]](dps://ZS@2302#101), made the following regulations: —

Amended by the Editor in terms of the Revenue Authority Act.

ARRANGEMENT OF SECTIONS

[1](NULL#1)    [Title](NULL#1)

[2](NULL#2)    [Interpretation](NULL#2)

[3](NULL#3)    [Completion and use of prescribed forms](NULL#3)

[4](NULL#4)    [Drawback of duty](NULL#4)

[5](NULL#5)    [Repeals](NULL#5)

[First Schedule: Forms](NULL#Sch1)

[Second Schedule: Drawback of duty on materials used in repair of goods](NULL#Sch2)

[Third Schedule: Repealed Regulations](NULL#Sch3)

*Title*

**1**.  These regulations may be cited as the Customs and Excise (Industrial Drawbacks) Regulations, 1991.

*Interpretation*

**2**.  In these regulations—

**“form”** means the appropriate form prescribed in the First Schedule.

FORMS

*Completion and use of prescribed forms*

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

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

(3)  Notwithstanding the definition of “**form**” and the provisions of [subsection (1)](NULL#3.1), the Commissioner may authorise the use of forms other than those prescribed for their various purposes specified in these regulations.

INDUSTRIAL DRAWBAKCS

*Drawback of duty*

**4**.  (1)  In this section—

**“manufacture”** includes to process.

(2)  Subject to this section the Commissioner shall allow—

(a)  drawback of duty paid on materials contained in goods manufactured in Zimbabwe which are exported unused; and

(b)  a drawback of duty paid on packages and packing material used in the packing or presentation of goods which are manufactured or produced in Zimbabwe and which are exported unused; and

(c)  a drawback, to the extent specified, of the duty paid on materials appearing in the Second Schedule if they are used in repair of the goods specified opposite thereto in that Schedule, and the goods to be repaired are imported temporarily;

(d)  a drawback of duty paid on any waste or scrap resulting from the manufacture in Zimbabwe of goods which are exported unused, if the Commissioner is satisfied that such scrap or waste is of no commercial value or it is destroyed or disposed of in such manner as he directs:

Provided that in all cases the goods or materials are exported within two years from the date on which the duty was paid.

(3)  No drawback of duty paid shall be allowed in respect of materials which cannot be accounted for to the satisfaction of the Commissioner.

(4)  Subject to such exceptions as the Commissioner may allow-

(a)  a person who intends to claim a drawback under this section shall, when entering materials imported or taken out of bond for the purpose of manufacture or repair, make a note on the face of the relative bill of entry to the effect that the materials or part of them are intended for manufacture and export under drawback.

(b)  no claim for a drawback shall be accepted for materials which have not been entered into in the manner prescribed in paragraph (a).

(5)  The officer to whom clearance is presented may take a sample of the materials described in the bill of entry for retention in the custom-house with a copy of the bill of entry.

(6)  Every person who intends to claim a drawback under this section shall keep a stock-book, in a form approved by the Commissioner, showing full particulars of all receipts and disposals of materials entered in the manner prescribed in [paragraph (a) of subsection (4)](NULL#4.4.a) in such manner that the materials may readily be accounted for to the satisfaction of an officer.

(7)  The Commissioner may, after consultation with a manufacturer, determine the quantity of any material required to be consumed in the manufacture or repair of any goods and for the purpose of this section, the quantity so determined shall be presumed, in the absence of evidence to the contrary, to have been consumed in the manufacture or repair of such goods.

(8)  Subject to [subsection (9)](NULL#4.9) the following provisions shall apply in relation to the export of goods under drawback-

(a)  a person who wishes to export goods under drawback shall-

(i)  present to an officer an application for drawback in form 44, together with the original invoices relative to the material used in the manufacture or repair of the goods, in addition to the bill of entry or other document required to be presented prior to exportation; and

(ii)  produce the goods for examination by an officer, before the goods are exported;

(b)  before he gives authority for export, the officer shall satisfy himself that the material in respect of which drawback is claimed is the material which has been used in the manufacture or repair of the goods, and, having so satisfied himself, he shall, where appropriate, cause customs seals to be placed upon the packages in which the goods have been packed for export;

(c)  the consignee’s copy of the application shall be returned to the applicant after the particulars entered therein have been verified by the officer, and the applicant shall then be responsible for obtaining the signature of the appropriate declaration of receipt by the persons mentioned therein.

(d)  upon receipt of an application and such evidence of export as may be approved by the Commissioner or prescribed, the Commissioner shall authorise payment if he is satisfied that the application is in order.

(9)  Notwithstanding [subsection (8)](NULL#4.8), the Commissioner may, at his discretion, approve other procedures for the export of goods under drawback.

*Repeals*

**5**.  The regulations specified in the Third Schedule are repealed.

**First Schedule** ([*Section 2*](NULL#2))  
FORMS

Form No. 44 – Combined payment of voucher and application for drawback of duty.

**Second Schedule** ([*Section 4 (2) (c)*](NULL#4.2.c))  
DRAWBACK OF DUTY ON MATERIALS USED IN REPAIR OF GOODS

|  |  |  |
| --- | --- | --- |
| *Goods repaired in Zimbabwe* | *Materials in respect of which drawback is allowed* | *Extent of drawback* |
| Aircraft and aircraft Components | Component parts | The whole duty |

**Third Schedule** ([*Section 5*](NULL#5))  
REPEALED REGULATIONS

|  |  |
| --- | --- |
| *Title* | *Statutory Instrument* |
| Customs and Excise (Industrial Drawbacks and Rebates) Regulations, 1987 | 314B of 1987 |
| Customs and Excise (Industrial Drawbacks and Rebates) (Amendment) Regulations, 1988 (No. 1) | 82 of 1988 |
| Customs and Excise (Industrial Drawbacks and Rebates) (Amendment) Regulations, 1988 (No. 2) | 129 of 1989 |
| Customs and Excise (Industrial Drawbacks and Rebates) (Amendment) Regulations, 1989 (No. 3) | 43 of 1989 |
| Customs and Excise (Industrial Drawbacks and Rebates) (Amendment) Regulations, 1989 (No. 4) | 280 of 1989 |
| Customs and Excise (Industrial Drawbacks and Rebates) (Amendment) Regulations, 1990 (No. 4) | 65 of 1990 |
| Customs and Excise (Industrial Drawbacks and Rebates) (Amendment) Regulations, 1990 (No. 5) | 384 of 1990 |
| Customs and Excise (Industrial Drawbacks and Rebates) (Amendment) Regulations, 1991 (No. 6) | 1 of 1991 |
| Customs and Excise (Industrial Drawbacks and Rebates) (Amendment) Regulations, 1991 (No. 6): Correction of Error | 46 of 1991 |