**Chapter 23:02  
Customs and Excise  
Suspension Regulations, 2003**

[*Statutory Instrument 257 of 2003*](dps://2003_257s)

**Amended by** S.I’s 50/04,192/2004; 119/2005;154/2008;26A/09,145/09,179/2009; 190/10,191/2010; 36/11,73/11, 83/11,100/11,101/11,117/11,118/11,120/11,122/11,132/11,137/11,139/11,158/11; 22/12,45/12,70/12,104/12,113/12,114/12, 142/12,143/12,150/12,151/12,154/12, 156/12, 178/12,182/12,188/12,194/12; 3/13,10/13, 16/13, 27/13, 34/13, 35/13, 47/13, 54/13, 101/13, 129/13, 130/13, 137/13, 138/13,157/13, 162/13, 163/13, 167/13, 172/13; 38/14, 41/14, 51/14, 64/14, 65/14, 67/14, 71/14, 72/14, 75/14, [76/14](dps://2014_76s) ,96/14, 97/14, 98/14, 109/14, 127/14, 145/14, 146/14, 151/14, 153/14, 164/14,180/14,183/2014; 24/15,26/15, 29/15, 89/15, 90/15, 121/15, 130/15, 131/15, 135/15, 146/2015; 11/16, 15/16, 31/16, 44/16, 47/16, 59/16, 67/16, 73/16, 95/16, 96/16, 103/16,113/16, 121/16, 128/16,136/16,140/16,147/16,152/16,159/16,160/2016;13/17, 14/17, 15/17, 16/17, 30/17, 54/17, 72/17, 73/17, 90/17, 116/17, 123/17,124/17,126/17, 128/17, 144/17,146/17, 159/2017; 15/18 16/20and 31/2018.

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[5](NULL#5)    [Suspension of duty on packing containers imported full](NULL#5)

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[9H](NULL#9H)    [Suspension of duty on goods and spares imported by National Railways of Zimbabwe (Pvt) Ltd](NULL#9H)

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[9P](NULL#9P)    [Suspension of duty on Civil Aviation security equipment](NULL#9P)

[9Q](NULL#9Q)    [Suspension of duty on powdered milk imported by approved importers. [expiring on 31st December, 2019.]](NULL#9Q)

[9R](NULL#9R)    [[expired 30th June, 2015.]](NULL#9R)

[9S](NULL#9S)    [Suspension of duty on capital equipment, spare parts and components for Beitbridge Bulawayo Railway (Private) Limited](NULL#9S)

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[9U](NULL#9U)    [Suspension of duty on semi-Knocked Down (SKD) Televisions, SKD Refrigerators and SKD Freezers imported by approved importers](NULL#9U)

[9V](NULL#9V)    [Suspension of duty on Semi-Knocked Down (SKD) single and double cab motor vehicle kits imported by approved assemblers. [expiring 3rd November, 2019]](NULL#9V)

[9W](NULL#9W)    [Suspension of duty on hydrogenated soya bean oil by approved importers [expiring 30th June,2018]](NULL#9W)

[9X](NULL#9X)    [Suspension of duty on raw wine imported by approved manufacturers. [expired on 31st December, 2017 but nevertheless amended]](NULL#9X)

[9Y](NULL#9Y)    [Suspension of duty on luxury buses imported by approved importers [expiring on 31st December, 2018]](NULL#9Y)

[9Z](NULL#9Z)    [Suspension of duty on ammonia gas imported by Sable Chemical Industries Limited](NULL#9Z)

[9A1](NULL#9A1)    [Suspension of duty on fertilised poultry eggs for hatching imported by approved poultry breeders [expiring on 31st January,2018]](NULL#9A1)

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[9CC](NULL#9CC)    [Suspension of duty on white cement imported by approved tile manufacturers](NULL#9CC)

[9DD](NULL#9DD)    [Suspension of duty on tyre casings imported by approved tyre retreaders](NULL#9DD)

[9EE](NULL#9EE)    [Suspension of duty on commercial tyres imported by approved importers [expiring 31st March, 2018 ]](NULL#9EE)

[10](NULL#10)    [Repeals](NULL#10)

[FIRST SCHEDULE: Repeals](NULL#Sch1)

[SECOND SCHEDULE: Mining Areas and Specified Periods](NULL#Sch2)

[FOURTH SCHEDULE: Approved Beneficiary Power Generation Projects eligible for Suspension of Duty](NULL#Sch4)

IT is hereby notified that the Minister of Finance and Economic Development, in terms of section 235, as read with [section 120, of the Customs and Excise Act [*Chapter 23:02*]](dps://ZS@2302#120), has made the following regulations:—

*Title*

**1**.  These regulations may be cited as the Customs and Excise (**Suspension**) Regulations, 2003.

*Interpretation*

**2**.   In these regulations—

**“ heading ”** means a heading of Part II of the Customs Tariff or Part II of the Excise Tariff, as the case may be.

*Suspension of duty on prescription medicines imported by private individuals*

**3**.  The duty referred to in subparagraph (i) of subparagraph (1) of paragraph 4 of Part I of the Customs Tariff is wholly suspended on medicine which —

(a)  is imported by a private individual; and

(b)  has been supplied for the treatment of a human ailment in accordance with a prescription from a person who is registered as a medical practitioner or a dental practitioner under the [Health Professions Act [*Chapter 27:19*]](dps://ZS@2719).

*Suspension of duty on motor vehicles & other goods imported for use by physically handicapped persons*

amended by SI 198/2006; substituted by SI 101/11 with effect from 1st September, 2011.

**4**.  (1)   Subject to this section, duty is wholly suspended on **1** motor vehicle, classified under heading **87:03**, or **1** light commercial vehicle, classified under any of the following tariff codes heading **8704.2130, 8704.2140, 8704.3130 or 8704.3140;** which was manufactured or assembled **not more than 10 years** preceding the date of its importation, imported by a person **once in every 5 years**―

(a)  who is blind, if the Commissioner is satisfied that the vehicle is to be used for the benefit of that person; or

(b)  with a physical disability that is not temporary, if the vehicle has automatic transmission and additionally, or alternatively, special controls that render it suitable for use by that person, and the Commissioner is satisfied that the vehicle is to be used by that person; or

    (c )with any physical disability that impedes his personal mobility and is not temporary, whether or not the vehicle is of a description referred to in paragraph (b), so long as the Commissioner is satisfied that the vehicle is to be used by that person.

(2)  Duty shall also be suspended under this section only if the motor vehicle concerned is imported in accordance with such and terms as the Commissioner may fix.

(3)  A motor vehicle on which duty has been suspended under [subsection (1)](NULL#4.1) shall not be disposed of by the importer **within 5 years** of its importation unless the Commissioner has given written permission for its disposal and the suspended duty has been paid.

*Suspension of duty on packing containers imported full*

**5**.  Duty is wholly suspended on packing containers which are entered separately in terms of paragraph (*b*) of paragraph 5 of Part II of the Customs Tariff .

*Suspension of duty on kerosene for use as fuel in jet aircraft*

**6**.  (1)  Subject to [subsection (2)](NULL#6.2), duty is wholly suspended on kerosene imported for use as fuel in jet aircraft.

(2)  A person who claims a suspension of duty in terms of [subsection (1)](NULL#6.1) shall give the proper officer—

(a)  a certificate to the effect that the kerosene is intended for use as fuel in jet aircraft; and

(b)  a written undertaking that, if any of the kerosene is used for a purpose other than as fuel in jet aircraft, duty will be paid on that kerosene at the rate prevailing when it is used for that other purpose.

*Suspension of duty on wheat*

**7**.  The duty on wheat of the subheadings 1001.1000 and 1001.9000 is wholly suspended.

*Suspension of duty on maize*

**8**.  The duty on maize of subheading 1005.9000 is wholly suspended.

*Suspension of duty on gumboots, agro-chemicals, raincoats, maize seed & gloves used for agricultural purposes*

**9**.  Duty is wholly suspended on goods of the following tariff codes —

substituted by SI 154 of 2008 with deemed effect from 4th October, 2008, without repeating Codes 3102.9000 or 3105.2000  
More Tariff codes were deleted by SI 89/15 where indicated with **\*** with effect from the 1st September, 2015

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 1005.1000 | 31.01 | **\*** | 3102.2100 | 3102.2900 |
| **\*** | 3102.4000 | 3102.5000 | 3102.6000 | **\*** |
| 31.03 | 3104.9000 | 3105.1000 | 3105.3000 | 3105.4000 |
| 3105.5100 | 3105.5900 | 3105.6000 | 3105.9000 | 3808.9110 |
| 3808.9190 | 3808.9210 | 3808.9290 | 3808.9310 | 3808.9390 |
| 3926.2000 | 4015.1990 | 6201.1110 | 6201.1210 | 6201.1310 |
| 6201.1910 | 6202.1110 | 6202.1210 | 6202.1310 | 6202.1910 |
| 6401.9200 |  |  |  |  |

*Suspension of duty on cash registers-*

**Expired** – Editor

9A**.**

*Suspension of duty on goods & spares imported by Air Zimbabwe (Private) Limited*

**Expired** – Editor

*Suspension of duty on fertilised poultry eggs for hatching imported by approved poultry breeders*

inserted by SI 31/18 gazetted on the 9th March,2018.

9AA

|  |  |  |
| --- | --- | --- |
|  | ***Name of approved poultry breeder*** | ***Ring-fenced fertilised poultry eggs for quota*** |
| 1 | Irvine’s Zimbabwe (Private) Limited | 5 400 000 |
| 2 | Hukuru Chicks (Private) Limited | 600 000 |
| 3 | Charles Stewart Day Old Chicks (Private) Limited | 600 000 |
| 4 | Sondelani Ranching Co (Private) Limited | 400 000 |
| 5 | Kudu Creek Farm (Private) Limited | 600 000 |
| 6 | Twowork Enterprises, trading as Supachick | 2 400 000 |
| 7 | Zimavian (Private) Limited | 800 000 |
| 8 | Doctor Henn Investments (Private) Limited | 1 000 000 |
| 9 | Chickland Zimbabwe (Private) Limited | 200 000 |
| 10 | Chinyika Day Old Chicks | 400 000 |

9B.

*Suspension of duty on goods & spares imported by Air Zimbabwe (Private) Limited*

**Expired** – Editor

*Suspension of duty on certain fuel products*

**9C.**   (1)  The rate of duty on leaded and leaded **fuel** of tariff codes **2710.1112** and **2710.1113** respectively is partially suspended with the effect that the rate of duty payable shall be **5%** instead of 40% for leaded fuel and **5%** instead of 45% for unleaded fuel.

(2)  The rate of duty on illuminating or heating **kerosene**, having a density at 20 °C (expressed in kilograms per litre) of not less than 0.8962 and a flash point (closed test at sea level) of less than 66°C) of tariff code **2710.1915**, is wholly suspended.

(3)   The rate of duty on **diesel** of tariff code **2710.1929** is suspended with the effect that the rate of duty payable shall be **5%** instead of 25%.

Inserted by S.I. 50 of 2004 with effect from the 27th February, 2004.

(4)  The rate of **excise duty** is wholly suspended on the following tariff code (which suspension shall terminate on the **31st December, 2014**).

Inserted by S.I. 135/11 gazetted on 18th November, 2011 w.e.f. 18th October, 2011 until 31st December, 2011: replaced by SI 158/11 terminating on 31st December, 2012: replaced by SI 195/12 terminating on the 31st December**,** 2013, and further replaced by SI 167/13 terminating on the **31st December, 2014**

|  |  |  |  |
| --- | --- | --- | --- |
| **Commodity code** | **Description of goods** | **Quantity** | **Rate of duty** |
| 2207.1010 | **Ethyl alcohol** containing by weight **51%** or more of ethanol for use as fuel in an internal combustion engine or other motive power | 1. Kg  2. L  3. LAA | Free |

*Suspension of duty on specified goods & spare parts imported by*

*Zimbabwe Iron and Steel Company Limited*

**Expired** - Editor

9D.

*Suspension of duty on sanitary towels & tampons*

**Expired** - Editor

9E.

repealed by S.I. 10 of 2005.

*Suspension of duty on imports of aluminium sulphate & mono ammonium phosphate*

**Expired** - Editor

9F.With immediate effect, duty is suspended from 5% to 0% on goods of commodity codes 3102.2100 and 3105.4000 up to 31st December, 2006.

**Expired** - Editor

*Suspension of duty on certain motor vehicle spare parts*

**Expired** - Editor

9G.

**Expired** - Editor

*Suspension of duty on clothes, blankets & shoes*

**Expired** - Editor

*Suspension of duty on goods & spares imported by National Railways of Zimbabwe (Pvt) Ltd*

Inserted by S.I. 119 of 2005 gazetted on the 10th June, 2005.

**9H.** With effect from the **12th October, 2004** and until further notice, duty on spare parts and goods of the following tariff codes imported by National Railways of Zimbabwe (Private) Limited is wholly suspended —

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 2509.0000 | 2815.2000 | 3603.0000 | 3801.9000 | 3810.9000 |
| 3904.2200 | 3913.9090 | 3921.9090 | 4406.9000 | 7302.1090 |
| 7302.3000 | 7302.4000 –was given as 7320.4000 –Editor – which does not exist | 7302.9000–was given as 7320.9000 –Editor – which refers to a different code out of sequence | 73.18 | 7408.1100 |
| 8301.1090 | 8468.9000 | 84.08 | 84.09 | 84.13 |
| 8481.1000 | 8481.2000–was given as 8281.2000 –Editor – which refers to a different code out of sequence | 8481.3000 | 8481.4000 | 8481.8010 |
| 8481.8090 | 8481.9000 | 8482.1000 | 8482.2000 –was given as 8282.2000 –which refers to a different code out of sequence- Editor | 8482.3000 |
| 8482.4000 | 8482.5000 | 8482.8000 | 8482.9100 | 8482.9900 |
| 8483.1000 – was given as 8283.1000 –which refers to a different code out of sequence- Editor | 8483.2000 | 8483.3000 | 8483.4010 | 8483.4090 |
| 8483.5000 | 8483.6000 | 8483.9000 | 85.01 | 8503.0010 |
| 8503.0090 | 8504.4000 | 8515.1900 | 8517.8000 | 8518.9090 |
| 8525.2040 | 8529.9090 | 8531.1090 | 8532.2900 | 8533.2900 |
| 8533.4000 | 8536.1000 | 8536.2010 | 8536.2090 | 8536.3000 |
| 8536.4900 | 8536.5000 | 8536.6900 | 8536.9000 | 8539.2900 |
| 8541.1000 | 8541.2900 | 8541.3000 | 8541.4000 | 8541.5000 |
| 8542.2900 | 8544.4900 | 8547.2000 | 9026.1000 | 9026.2000 |
| 9026.8000 | 9026.9000 | 9028.2000 | 9028.3000 | 9028.9000 |
| 9029.1000 | 9029.2000 | 9029.9000 | 9030.3100 |  |

9I.    . . . . .

*Suspension of duty on cooking oil, rice, flour, maize- meal and salt.*

**Expired**.

**9J.**    **. . . . .**

*Suspension of duty on Raw Materials, Intermediate Goods, Finished Goods & Capital Goods.*

Substituted by SI 113/2012 with effect from 22nd June, 2012 , amended by SI 178/12 with effect from the 1st October, 2012 : and those commodities marked \* inserted by SI 36/13 with effect from the 22nd March, 2013 corrected by SI 47/13 gazetted on the 12th April, 2013

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Heading No.** | **Commodity Code** | **Description of Goods** | **Quantity** | **Rate of Duty** |
| **04.02** | 0402.2190 | Other | Kg | **Free** |
|  | [Above inserted | by SI 156/12 | with effect from | 5th October,2012 ] |
| 11.01 | 1101.0010 | [Repealed by SI 178/12 | with effect from | 1st October,2012] |
|  | 1101.0090 | Pre-packed in immediate packings of less than 50Kg for retail sale | Kg | **10%** |
| **12.08** | 1208.1000 | - Of soya beans | Kg | **Free** |
| **15.07** | 1507.1000 | - Crude oil, whether or not degummed | Kg | **\*Free** |
| **Above Code** | was | Amended by SI 172/2013 | Purporting to reduce the General rate from 15% to \* FREE | Which is the rate alreadygazetted by SI 113/20–2 -**Editor** |
| **15.07** | \* |  | Kg | **15%** |
| **15.08** | \* |  | Kg | **15%** |
| **15.09** | \* |  | Kg | **15%** |
| **15.10** | \* |  | Kg | **15%** |
| **15.11** | \* |  | Kg | **15%** |
| **15.12** | \* |  | Kg | **15%** |
|  | \* |  | Kg | **15%** |
| **15.13** | \* |  | Kg | **15%** |
|  | \* |  | Kg | **15%** |
| **15.15** | \* |  | Kg | **15%** |
|  | \* |  | Kg | **15%** |
|  | \* |  | Kg | **15%** |
| **15.17** | \* |  | Kg | **15%** |
| **15.17** | \* |  | Kg | **15%** |
| **\*25.23** | 2523.9000 | Other hydraulic cements | 1.Kg  2.t | **10%** |
| **27.12** | 2712.1090 | Petroleum jelly in other packings which of a content not exceeding 5 L | Kg | **10%** |
| **27.12** | 2712.1010 | Petroleum jelly in immediate packings is 5 L and above | Kg | **10%** |
| **\*30.04** | 3004.3990 | Other | Kg | **5%** |
|  | \*3004.9090 | Other | Kg | **5%** |
| **33.04** | \* |  | Kg | **15%** |
| **33.06** | \* | ?Tooth paste | Kg | **15%** |
| **34.01** | \* | ? Bath soap | Kg | **10%** |
| **34.01** | \* | ? Laundry bar | Kg | **10%** |
| **34.02** | \* |  | Kg | **15%** |
| **\*40.16** | 4016.9330 | Oil seals | Kg | **10%** |
| **\*48.07** | 4807.0090 | Other | Kg | **5%** |
| **56.02** | 5602.9000 | Other | Kg | **10%** |
| **\*69.03** | 6903.9090 | Other | Kg | **10%** |
| **72.11** | 7211.9000 | Other | 1. Kg  2t | **5%** |
| **72.11** | 7211.9000 | Other | 1. Kg  2t | **5%** |
| **72.16** | 7216.1000 | U, I or H sections, not further worked than hot rolled, hot-drawn or extruded, of a height of less than 80 mm | 1.Kg  2t | **5%** |
|  | 7216.4020 | T sections | 7312.    Kg  2t | **5%** |
|  | 7216.5000 | - Other angles, shapes and sections, not further worked than hot-rolled, hot drawn or extruded | 1. Kg  2t | **5%** |
| **72.17** | 7217.1000 | - Not planted or coated, whether or not polished | 1. Kg  2.L | **10%** |
|  | 7217.2000 | - Planted or coated with zinc | 1. Kg  2.L | **10%** |
|  | 7217.9000 | - Other | 1. Kg  2.L | **10%** |
| **73.12** | 7312.1000 | - Stranded wire, ropes cables | Kg | **10%** |
| **\*73.18** | 7318.1500 | -- Other screws and bolts, whether or not with their nuts or washers | Kg | **10%** |
|  | \*7318.2200 | Other washers | Kg | **10%** |
| **\*74.11** | \* |  | Kg | **10%** |
| **\*76.05** | 7605.1100 | -- Of which the maximum cross-sectional dimension exceeds 7 mm | 1.Kg  2.t | **5%** |

*Suspension of duty on goods imported for specific mine development operations*

inserted by SI 190/2010 with effect from the 1st January, 2011.

**9K.** (1) In this section—

**"holder"** and **"mining location"** shall have the meanings assigned to them in the [Mines and Minerals Act [*Chapter 21:05*]](dps://ZS@2105) ;

**"mining area"** means an area comprising the registered mining locations described in the 1st column of the *Second Schedule*;

This ***Second Schedule*** appears at the very end of these Regulations, under the “First Schedule –Repeals” – Editor

**"mining commissioner"** means the mining commissioner of a mining district;

**"mining development operations"** means operations carried out for or in connection with the development of a mine situated in a mining area and includes—

(a)  the sinking of shafts; and

(b)  the installation of machinery, equipment, implements, utensils and other articles required for the purpose of producing minerals; and the construction and erection of facilities for the production, treatment, storage, gathering and conveyance of minerals;

**"registered mining location"** has the meaning assigned to it in section 5(1) of the Mines and Minerals Act [*Chapter 21“05*];

**"Secretary"** means the Secretary of the Ministry responsible for the administration of the [Mines and Minerals Act [*Chapter 21:05*]](dps://ZS@2105) or any person authorised by him to exercise his functions under these regulations;

**"specified goods"** means goods of a capital nature specified in a list agreed to between the holder and the Secretary in consultation with the Commissioner-General;

**"specified period"** in relation to any mining area, means the period specified opposite the mining area concerned in the 2nd column of the *Second Schedule*;

This ***Second Schedule*** appears at the very end of these Regulations, under the “First Schedule –Repeals” – Editor

(2) Subject to this section a suspension of duty shall be granted to a holder in respect of specified goods which, during the specified period, are imported by that holder for use solely and exclusively for mining development operations if the holder—

(a)  applies in writing for the suspension to the Commissioner-General; and

(b)  submits with such application information and documents referred to in [subsection (3)](NULL#9.3); and

(c)  obtains and submits with the application a certificate from the Secretary that the specified goods are eligible for a suspension in terms of this section; and

(d)  provides any other information relating to the specified goods that the Commissioner-General may reasonably request.

(3) A person claiming a suspension in terms of this section shall—

      (a) submit, with the application for the suspension, to the proper officer—

(i)  original invoices and other documents acceptable to the Commissioner-General in relation to importation of the specified goods; and

(ii)  a declaration signed by the holder to the effect that the specified goods are to be used solely and exclusively for mine development operations; and

(iii)  an undertaking that, if the goods are not used for mine development operations the duty suspension will be paid immediately to the Commissioner-General; and

(b)  identify the mine in respect of which the specified goods are to be used.

(4) If any goods imported or taken out of bond under suspension in terms of this section are not used for the purpose specified, the duty suspended shall immediately become payable on the goods.

(5) No person to whom a suspension of duty in respect of any specified goods has been granted in terms of this section shall sell or otherwise dispose of the goods in Zimbabwe without the prior permission of the Commissioner-General and, subject to [subsection (6)](NULL#9.6), the payment of such duty on such goods.

(6) If the Commissioner-General gives the permission referred to in [subsection (5)](NULL#9.5), the Commissioner-General may, in respect of any goods which are to be sold or otherwise disposed of, authorise the payment of a lesser amount of duty than that suspended and, for the purpose of determining such lesser amount of duty, he may take into consideration any depreciation in the value of the goods since the date on which the duty was suspended:

Provided that the Commissioner-General may—

(a)  remit the duty on any such goods which are to be sold or otherwise disposed of **more than 5 years** after the date on which duty was suspended;

(b)  remit the duty on any piece of equipment imported under suspension in terms of this section, which to the satisfaction of the Commissioner-General, has been damaged beyond economical repair as a result of an accident.

(7) A person to whom a suspension has been granted in terms of this section shall maintain proper records in respect of the specified goods and shall account for them to the Commissioner-General when required to do so by him.

*Suspension of duty on specified motor vehicles imported by Safari operators.*

inserted by SI 199/12, replaced by SI 180/2014.  
The Editor changed this \*section number to below because 9K is already allocated by SI 190/2010. The period was extended by SI 146/2015 from the 31st December, 2015, to expire on 31st December, 2017: and was extended by SI 159/2017 to expire on the date below

**\*9KA.** With effect from 1st January, 2015 to **31st December, 2019,** duty is suspended on specified motor vehicles under the following tariff codes as shown in the *Second Schedule:—*

*Interpretation*

**1.** In these regulations —

"**exclusive use in the Safari Operator business**" means being used entirely for the purposes of the Safari Operator business in respect of their specified use, other than as a benefit to the employees or to the owner;

"**Safari Operator**" means person or organisation —

(a)  registered with the Zimbabwe Tourism Authority and the Safari Association of Zimbabwe for a period of not less than 2 years; and

(b)  approved by the Minister responsible for Finance;

"**specified new motor vehicle**" means a new motor vehicle imported or a new motor vehicle taken out of bond which is listed in the *Second Schedule*.

*Approval of safari operators*

2. (1) The Minister of Finance and Economic Development in consultation with the Minister of Tourism and Hospitality Industry shall approve a suspension of duty in respect of specified motor vehicles for exclusive use in the Safari Operator business by Safari Operators registered with the Zimbabwe Tourism Authority and the Safari Operators Association of Zimbabwe.

(2) The Commissioner may not grant a rebate of duty to an approved Safari Operator on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C).

*Clearance of imported goods*

3. (1) Any specified motor vehicle to be entered under a suspension of duty provided for in these regulations shall be entered for consumption at the port of entry nearest to the premises of the Safari Operator.

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

*Transfer of imported goods to another place of business*

4. The Commissioner may authorise the transfer of the goods whose duty had been suspended, to another place of business of the same Safari Operator.

*Disposal of rebated goods*

5. (1) Subject to [subsections (2)](NULL#9.2) and [(3)](NULL#9.3), a Safari Operator shall not dispose of any motor vehicle cleared under these regulations **within 5 years** of its importation unless —

(a)  written authority of the Commissioner is obtained; or

(b)  payment of the duty suspended in accordance with these regulations has been made.

(2) The Commissioner may authorise the disposal of the motor vehicle 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 motor vehicle cannot be economically used for the purpose for which it was entered under suspension.

(3) Duty suspended on a motor vehicle, which would have been accidentally destroyed before being used in the Safari’ 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) Motor vehicles shall be admitted under a suspension only if the Safari Operator has furnished to the satisfaction of the Commissioner—

(a)  a complete specification of each model of motor vehicle; and

(b)  a completed suspension of duty form specified in the *First ScheduIe* and

(c)  a valid tax clearance certificate and proof of registration with ZIMRA.

(2)  Specified motor vehicles listed in the *Second Schedule* shall be eligible for suspension if imported or taken out of bond under the tariff heading indicated opposite thereto.

*Suspension of duty on power equipment, critical spares and transformer components imported by ZESA Enterprises (ZENT), Zimbabwe Electricity Transmission and Distribution Company (ZETDC) and Zimbabwe Power Company (ZPC)*

replaced by SI 113 of 2016 for one year from \*23 September, 2016  
Expired **23 September, 2017**

9L. EXPIRED FIRST SCHEDULE

**SECOND SCHEDULE**  
MOTOR VEHICLES ELIGIBLE FOR SUSPENSION OF DUTY

**SAFARI OPERATORS**

extended and amended by SI 159/2017 to expire on the 31st December, 2019

|  |  |
| --- | --- |
| ***Tariff Heading*** | ***Description of Goods*** |
| 8704.21.40 | --- Of a payload more than 800kg but not exceeding 1 400kg (but does not include models that are assembled by the local industry). |
| 8704.21.90 | --- Other (of a payload more than 800kg but not exceeding 1400kg) but does not include models that are assembled by the local industry |
| 8704.31.40 | --- Of a payload more than 800kg but not exceeding 1 400 kg (but does not include models that are assembled by the local industry.) |
| 8704.31.90 | --- Other (of a payload more than 800kg but not exceeding 1400kg (but does not include models that are assembled by the local industry). |

*Suspension of duty on wheat flour imported by approved Importers*

inserted by SI 154/2012 w.e.f.1st October, 2012 and replaced by SI 183/2014 with effect from the 1st January, 2015

**9M.** With effect from 1st January, 2015 to **31st December, 2016**, duty is suspended on **wheat flour** imported by approved wheat importers.

period was extended by SI 146/2015 to expire on the date above

*Interpretation*

**1.**    In these regulations: —

"**approved wheat flour importer**" means the importers listed in the *Schedule* below;

”**wheat flour**" means wheat flour of tariff code **1101.0010**, being imported entirely for the blending purposes in quantities not exceeding the monthly tonnage specified against each approved importer listed in the *Schedule*.

*Approval of wheat flour importers*

**2.**    (1) The Minister of Finance and Economic Development in consultation with the Minister of Agriculture, Mechanisation and Irrigation Development shall approve a list of wheat flour importers for the purpose of this suspension.

(2) The Commissioner may not grant a suspension of duty to an approved wheat flour importer on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C)*.*

*Clearance of imported wheat flour*

**3.** (1) An approved wheat flour importer shall import wheat flour under suspension of duty as provided for in these regulations through a port of entry of its choice.

(2) An approved wheat flour importer shall, when effecting entry on importation, or on removal from bond of wheat flour under a suspension, submit with the relevant bill of entry a declaration signed by it, to the effect that the wheat flour is to be used for blending purposes at the approved wheat flour importer's business.

(3 The consignments or flour imported under these regulations shall be in the name of the approved wheat flour importer as listed in the *Schedule* .

*Effective rate of duty*

4. Subject to these regulations the effective rate of duty shall be **5%.**

*Disposal of rebated wheat flour*

5. (1) Subject to sections (2) and (3) an approved wheat flour importer shall not dispose of any wheat flour cleared under suspension unless —

(a)  written authority of the Commissioner is obtained; or

(b)  payment of the duty suspended in accordance with these regulations has been made.

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

(3) Duty suspended on wheat flour, which would have been accidentally destroyed before being used in the approved wheat flour'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) Wheat flour shall be admitted under a suspension only if the approved wheat flour importer has, furnished to the satisfaction of the Commissioner —

(a)  an undertaking indicating the quantity being imported; and

(b)  the approved wheat flour importer's name as listed in the *Schedule* to these regulations; and

(c)  a valid tax clearance certificate and proof of registration in terms of the [Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311)*.*

**SCHEDULE**  
APPROVED WHEAT FLOUR IMPORTERS ELIGIBLE FOR SUSPENSION OF DUTY

Schedule substituted by SI 135/2015 with effect from the 31st December, 2015

|  |  |  |
| --- | --- | --- |
| ***Name of Company*** | ***Trading as*** | ***Approved monthly allocation***  ***(Metric Tonnes)*** |
| Lobel's Bread (Private) Limited | Lobel's Bread | 1 300 |
| Proton Bakers (Private) Limited | Proton Bakers | 750 |
| Right Call Investments (Private) Limited | — | 200 |
| Lobels Biscuits (Private) Limited | — | 400 |
| Arenel (Private) Limited | — | 130 |
| Bread Company Zimbabwe | Innscor Africa | 650 |
| J. Mapuvire (Private) Limited | Nyaningwe Bakery | 100 |

*Suspension of Duty on Carbon Dioxide Compliant and  
Hydrofluorocarbon-free Coolers imported by Approved Importers*

Inserted by SI 82/13; substituted by SI 127/14 expired on 31st December, 2014; re-enacted by SI 51/2015 gazetted on the 17th April, 2015 , and further by SI 60/2016 gazetted on the 10th June,2016**.**]

**9N.** With effect from 1st January, 2016 up to **31st July, 2016** duty is suspended on carbon dioxide compliant and hydrofluoro carbon free (HFC-free) coolers imported by approved importers.

*Interpretation*

**1.**    In these regulations—

"**approved importer**" means an importer approved by the Minister of Finance and Economic Development to import carbon dioxide compliant and HFC-free coolers duty free as specified in the *Schedule* to these regulations;

"**carbon dioxide compliant and HFC-free coolers**" means refrigeration equipment that use compressed carbon dioxide as a refrigerant and is HFC Free; and

"**duty**" means rebate of **surtax** only.

*Approval of Carbon Dioxide Compliant and HFC-Free Coolers Importers*

**2.**    (1) The Minister of Finance and Economic Development approved a suspension of duty in respect of new carbon dioxide compliant and HCF-free coolers falling in tariff code 8418.5000 and imported by an approved importer.

(2) The Commissioner shall suspend duty on new carbon dioxide compliant and HFC-free coolers imported by an approved importer up to a maximum specified in the *Schedule* below.

*Clearance of imported Carbon Dioxide Compliant and HFC-*

*Free Coolers*

**3**.(1) New carbon dioxide compliant and HCF-free coolers falling in tariff code **8418.5000** to be entered under suspension of duty provided for in terms of these regulations shall be entered for consumption at any port of entry.

(2) An approved importer shall, when effecting entry on importation, or on removal from bond of new carbon dioxide compliant and HCF-Free coolers falling in tariff code 8418.5000 under suspension, submit with the relevant bill of entry a declaration signed by the approved importer to the effect that the carbon dioxide compliant and HFC-Free coolers are not to be disposed of in Zimbabwe **within 5 years** from date of importation.

*Disposal of goods cleared under suspension of duty*

**4**.(1) Subject to sections (2) and (3) an approved importer shall not dispose of any carbon dioxide compliant and HFC-Free coolers cleared under suspension of duty unless—

(a)  written authority of the Commissioner is obtained; or

(b)  payment of the suspended duty in accordance with these regulations has been made.

(2) The Commissioner may authorise the disposal of any carbon dioxide compliant and HFC-Free coolers cleared under suspension 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 carbon dioxide compliant and HFC-Free coolers cannot be economically used for the purpose for which they were entered under suspension.

(3) Duty on carbon dioxide compliant and HFC-Free coolers cleared under suspension, which would have been accidentally destroyed before being used in the approved importer's business may be remitted if the Commissioner is satisfied that every reasonable effort was made and precaution taken to prevent their destruction.

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

**5**. Carbon dioxide compliant and HFC-Free coolers shall be admitted under suspension only if the approved importer has furnished to the satisfaction of the Commissioner—

(a)  a declaration that the carbon dioxide compliant and HFC-Free coolers being imported are carbon dioxide compliant ; and

(b)  a valid tax clearance certificate and proof of registration in terms of the [Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311).

SCHEDULE  
APPROVED IMPORTERS ELIGIBLE FOR SUSPENSION OF DUTY

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **NAME OF APPROVED IMPORTER** | **APPROVED**  **COOLER TYPE** | | **TOTAL NUMBER OF COOLERS APPROVED FOR 2016** | |  |
| **DELTA**  **CORPORATION LTD** | EV24 SSD R 134A Single Door Cooler | | 210 | |  |
|  | eKOCool-35 Solar Chest Cooler | | 150 | |  |
|  | ER 130 Coke Cooler | | 35 | |  |
|  | FV1200 D R134A Coke Double Door Cooler | | 90 | |  |
|  | S12 D Coke Cooler | | 50 | |  |
|  | **TOTAL APPROVED COOLERS** | |  | |  |
| **2** |  |  |  | **2014** | |
| **COOLER TYPE** |  | **MUTARE**  **BOTTLING**  **COMPANY** | **SCHWEPPES**  **ZIMBABWE**  ***LIMITED*** |  | |
|  | 313 | 40 | 100 | 453 | |
| FV 100 Counter Top | 49 | 0 | 400 | 449 | |
| FV 400 | 494 | 0 | 200 | 694 | |
| ER 130 | 189 | 5 | 0 | 194 | |
| Retro | 132 | 31 | 0 | 163 | |
| HV 1200 Double sided sliding | 477 | 0 | 0 | 477 | |
| Counter top | 41 | 0 | 0 | 41 | |
| S12-Counter top | 181 | 0 | 0 | 181 | |
| Froster Freezers | 30 | 0 | 0 | 30 | |
| Small Table Top | 20 | 26 | 200 | 246 | |
| Easy Reach Express (Open Style 214L) | 0 | 6 | 80 | 86 | |
| OPXS | 0 | 0 | 80 | 80 | |
| Open Showcase Gondola End Cooler | 0 | 0 | 10 | 10 | |
| **Total** | **196** | **108** | **1070** | **3104** | |

*Suspension of duty on Civil Aviation security equipment.*

Inserted by SI 179/09 with effect from the 13th November, 2009.

**9P.** Duty is wholly suspended on goods of commodity codes —

|  |
| --- |
|  |

*Suspension of duty on powdered milk imported by approved importers*

Inserted by SI 64/14 w.e.f.4th April, 2014 and replaced by SI 182/14. w.e.f. 1st January, 2015.The expiry date was extended to 31st December,2015 by SI 146/15, and further extended to the date below by **SI 159/17** gazetted on the 29thth December, 2017

**9Q.** With effect from the 1st January, 2015 to **31st December, 2019** duty is suspended on powdered milk imported by approved importers in terms of these regulations.

*Interpretation*

1.    In these regulations —

"**approved powdered” milk importer**" means the importers listed in the *Schedule* below;”

"**powdered milk**" means milk of tariff code 0402.**1099** and 0402.**2199**, being imported entirely for the process of manufacture of milk and milk products in quantities not exceeding the annual tonnage specified against each approved powdered milk importer listed in the *Schedule*.

*Approval of powdered milk importers*

2. The Minister of Finance and Economic Development shall approve a list of powdered milk importers for the purpose of this suspension.

(2) The Commissioner may not grant a suspension of duty to an approved powdered milk importer on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C)

*Clearance of imported powdered milk*

3. (I) Any powdered milk to be entered under a suspension of duty provided for in these regulations shall be entered for consumption at the port of entry of the approved importer's choice.

(2) An approved powdered milk importer shall, when effecting entry on importation, or on removal from bond of powdered milk under a suspension, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the powdered milk is to be used for processing purposes at the approved powdered milk importer's place of business.

*Effective rate of duty*

4. Subject to these regulations the approved powdered milk importer shall import the powdered milk free of duty.

*Disposal of rebated powdered milk*

5. (1) Subject to [subsections (2)](NULL#9.2) and [(3)](NULL#9.3), an approved powdered milk importer shall not dispose of any powdered milk cleared under suspension unless —

(a)  written authority of the Commissioner is obtained; or

(b)  payment of the duty suspended in accordance with these regulations has been made.

(2) The Commissioner may authorise the disposal of powdered milk 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 powdered milk cannot be economically used for the purpose for which it was entered under suspension.

(3) Duty suspended on powdered milk, which would have been accidentally destroyed before being used in the approved powdered milk importer'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) Powdered milk shall be admitted under a suspension only if the approved powdered milk importer has furnished to the satisfaction of the Commissioner

(a)  a declaration indicating the quantity being imported; and

(b)  the approved powdered milk importer's name as listed in the *Schedule* to these reguIations; and

(c)  a valid tax clearance certificate and proof of registration in terms of the [Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311).

**SCHEDULE**  
APPROVED POWDERED MILK IMPORTERS ELIGIBLE FOR  
SUSPENSION OF DUTY

Schedule substituted by SI 159/2016 with effect from the 1st January, 2017 and further by SI 159/2017 to **31st December, 2019**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Ring fenced Quantities (Kg *per annum)*** | | **Ring fenced Quantities (Kg *per annum)*** | |
| **Name of company** | **Full Cream Milk Powder** | | **Skimmed Milk Powder** | |
| Alpha Omega Dairy | 100 | 000 |  |  |
| Carnethy Estate (Pvt)Ltd | 60 | 000 |  |  |
| Competitive Brand Shapers  t/a CBS | 80 | 000 |  |  |
| Dairibord Zimbabwe (Pvt) Limited | 1 220 | 000 | 1 500 | 000 |
| Dendairy (Pvt) Limited | 1 800 | 000 | 670 | 000 |
| Gouda Gold, t/a Yomilk | 90 | 000 |  |  |
| Kefalos Cheese Products | 300 | 000 | 200 | 000 |
| Kershelmer Dairies | 40 | 000 | 20 | 000 |
| Nestle Zimbabwe (Pvt) Limited | - |  | 300 | 000 |
| Probrands (Pvt) Limited | 500 | 000 | 50 | 000 |
| Milkzim (Pvt) Limited | 10 | 000 | 1 | 000 |
| Machiareer (Pvt) Limited t/a Mr. Brands | 60 | 000 | - |  |

*Suspension of duty on bottler grade sugar imported by approved importers*

Inserted by SI 65/14 w.e.f. the 1st January, 2014 until expired on the 30th June, 2014: replaced by SI 181/14 w.e.f.1st January, 2015

9R. – [- expired 30th June, 2015]

*Suspension of duty on capital equipment, spare parts and components for Beitbridge Bulawayo Railway (Pvt) Ltd*

inserted by SI 16/18 gazetted on the 9th February, 2018

**9S.** A suspension of duty shall (for a period 1st December, 2017 to **30th November, 2018**) be granted on capital equipment, spare parts and components for Beitbridge Bulawayo Railway (Private) Limited with the following tariff codess:—

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 4016.9390 | 6810.9100 | 7302.1010 | 7302.3000 | 7302.4000 | 7306.9010 |
| 8409.9100 | 8412.9000 | 8413.8100 | 8414.5190 | 8414.5990 | 8414.8090 |
| 8421.2300 | 8421.3100 | 8471.8000 | 8481.4000 | 8482.8000 | 8501.3100 |
| 8501.3200 | 8501.3400 | 8507.8000 | 8511.4000 | 8512.3000 | 8536.1000 |
| 8536.2090 | 8536.4900 | 8536.5000 | 8537.2010 | 8539.1090 | 8541.1000 |
| 8545.2000 | 8602.1000 | 8606.1000 | 8606.3000 | 8606.9100 | 8606.9200 |
| 8606.9900 | 8607.1900 | 8607.2100 | 8607.3000 | 8607.9100 | 8607.9900 |
| 8608.0000 | 8708.9100 | 9026.8000 | . |  |  |

*Suspension of duty on fertilisers imported by approved importers*

inserted by SI 90/15 w.e.f. 1st September, 2015 expired **31st December, 2017** i.t.o. SI 73/2017

9T. [ expired ]

*Suspension of duty on semi-Knocked Down (SKD) Televisions, SKD Refrigerators and SKD Freezers imported by approved importers*

inserted by SI 44/16 with effect from the 15th April, 2016

**9U.**

*Interpretation*

**1**.    In these regulations —

“**approved importer**” means the assemblers of SKD televisions, SKD refrigerators and SKD freezers approved and registered by the Commissioner;

"**SKD refrigerators and SKD freezers**” means refrigerators and freezers of tariff code 8418.1000, 8418.2100, 8418.2900, 8418.3000, 8418.4000 and 8418.5000. being imported by an approved importer entirely for completion of the process of manufacture of refrigerators and freezers;

"**SKD televisions**” means the televisions of tariff code 8528.7100, 8528.7200 and 8528.7300, being imported by an approved importer entirely for completion of the process of manufacture of televisions

*Approval of importers of SKD televisions, SKD refrigerators and SKD freezers*

(2) The Commissioner shall approve importers for the purpose of this suspension.

(3) The Commissioner may not grant a suspension of duty to an approved importer on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C).

*Clearance of imported SKD televisions, SKD refrigerators and SKD freezers*

(1) Any SKD television or SKD refrigerator or SKD freezer to be entered under a suspension of duty provided for in these regulations shall be entered for consumption at the port of entry of the approved importer’s choice.

(2) An approved importer shall, when effecting entry on SKD television, SKD refrigerator and SKD freezer importation, or on removal from bond under a suspension, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the SKD televisions or SKD refrigerators or SKD freezers are to be used for processing purposes at the approved importer’s place of business.

*Effective rate of duty*

substituted by SI 67/16 with effect from the 24th June,2016

4.    Subject to these regulations the approved importer shall import the —

(i)  the SKD television at a rate of duty of 10% *ad valorem*; or.

(ii)  the SKD refrigerator or freezer at a rate of duty of 25% *ad valorem*.

*Disposal of SKD televisions, SKD refrigerators and SKD freezers under suspension of duty*

(1) Subject to [subsections (2)](NULL#9.2) and [(3)](NULL#9.3), an approved importer shall not dispose of any SKD television or SKD refrigerator or SKD freezer cleared under these suspension regulations unless —

(a)  written authority of the Commissioner is obtained; or

(b)  payment of the duty suspended in accordance with these regulations has been made.

(2) The Commissioner may authorise the disposal of SKD television or SKD refrigerator or SKD freezer 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 SKD television or SKD refrigerator or SKD freezer cannot be economically used for the purpose for which it was entered under suspension.

(3) Duty suspended on SKD television or SKD refrigerator or SKD freezer which would have been accidentally destroyed before being used in the approved importer’s business, may be remitted if the Commissioner is not 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*

(1) SKD televisions, SKD refrigerators and SKD freezers shall be admitted under a suspension only if the approved importer has furnished to the satisfaction of the Commissioner—

(a)  a declaration indicating the quantity being imported; and

(b)  the importer’s name as approved and registered by the Commissioner; and

(c)  a valid tax clearance certificate and proof of registration in terms of the [Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311).

*Suspension of duty on Semi-Knocked Down (SKD) single and double cab motor vehicle kits imported by approved assemblers*

**9V.**

inserted by SI 136/16 with effect from the 4th November, 2016, expiring 3 years thereafter ]

**1.**    Customs duty is suspended on SKD single and double cab motor vehicle kits imported by approved assemblers in terms of these regulations.

*Interpretation*

**2.**    In these regulations—

“**assembler**” means any person who is registered as an assembler of single and double cab motor vehicles in terms of [section *six*](NULL#6)*;*

“**form**” means the appropriate form referred to in the *First Schedule*;

“**semi-knocked down (SKD) single and double cab motor vehicle kits** ” means assembly kits for motor vehicles described under tariff code 8704.2120, 8704.2130, 8704.2140, 8704.3120, 8704.3130, and 8704.3140 being imported by an approved assembler entirely for completion of the process of assembling single and double cab motor vehicles.

*Completion and use of prescribed forms*

**3.**    (1) All forms required in terms of these regulations and copies thereof shall be completed indelibly 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 or that it has not been properly completed.

*Grant of suspension*

**4.**    (1) Subject to these regulations, a suspension of duty shall be granted on SKD single and double cab motor vehicle kits imported or taken out of bond by an assembler for use in the assembly of single and double cab motor vehicles.

(2) No suspension of duty shall be granted on built-up single and double cab motor vehicle bodies.

*Effective rate of duty*

**5.**    Subject to these regulations, the approved assembler shall import the SKD single and double cab motor vehicle kits at a rate of duty of ten percent (**10%**) *ad valorem*.

*Registration of assemblers*

**6.**    (1) Any person who wishes to claim a suspension of duty in terms of these regulations shall apply to the proper officer in Form MVAS 1 for registration as an assembler.

(2) An application referred to in [subsection (1)](NULL#9.1) shall be supported by such additional information or documents as the Commissioner may require and shall be made before the importation or removal from bond of any SKD single and double cab kits intended for single and double cab motor vehicle assembly.

(3) On receipt of an application in terms of this section the proper officer shall, before referring the application by the Commissioner, inspect the premises and machinery of the person making the application and report his or her findings to the Commissioner.

(4) If the Commissioner approves the application, he or she shall call on the person making the application to—

(a)  erect on his or her premises the stores provided for in [section *eleven*](NULL#11);

(b)  entry into a bond in Form No. 150, with sufficient surety in an amount determined by the Commissioner, for the securing of the suspended duty and compliance with the requirements of these regulations.

(5) When the application has complied with the requirements of [subsection (4)](NULL#9.4) to the satisfaction of the Commissioner, the Commissioner shall register the person as an assembler.

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

(a)  adequate control of SKD single and double cab motor vehicle kits imported or taken out of bond under suspension of duty is not likely to be maintained; or

(b)  any provisions of these regulations will not be complied with.

*Approval of assemblers of SKD single and double cab motor vehicle kits*

**7.** (1) The Commissioner shall approve assemblers for the purpose of this suspension.

(2) The Commissioner may not grant a suspension of duty to an approved assembler on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C)*.*

*Specifications of SKD single and double cab motor vehicle kits to be supplied to Commissioner*

**8.** (1) SKD single and double cab motor vehicle kits shall be admitted under suspension only if—

(a)  the assembler has furnished the Commissioner with—

(i)    a complete specification of each model of any single or double cab motor vehicle which he or she proposes to assemble; and

(ii)    a comprehensive description of the S KD single and double cab motor vehicle kits which are to be used in the assembly of each model of single and double motor vehicle; and

(b)  the process of assembly of each model has been approved by the Commissioner using either—

(i)  the process of assembly from the supplier; or

(ii)  a summarised process of assembly followed by a complete process of assembly once a number of units have been assembled.

(2) An assembler shall not, without the prior approval of the Commissioner, substantially alter the process of assembly approved in terms of paragraph (b) of section (1).

*Eligibility of SKD single and double cab motor vehicle kits for  
suspension*

**9**. (1) Subject to [subsection (2)](NULL#9.2), SKD single and double cab motor vehicle kits shall not be admitted under suspension unless each consignment of such kits is, on importation into Zimbabwe, packed so as to contain the exact quantities to complete the models whose specifications have been furnished to the Commissioner in terms of [section *eight*](NULL#8)and which are referred to in the invoice relating to that consignment.

(2) SKD single and double cab motor vehicle kits which were wrongly supplied or which have been damaged may be admitted under suspension if the Commissioner is satisfied that they were so wrongly supplied or damaged.

(3) SKD single and double cab motor vehicle kits imported otherwise than in accordance with [subsection (1)](NULL#9.1) may be admitted under suspension if the Commissioner is satisfied that there has been substantial compliance with that subsection in any particular case.

*Clearance of SKD single and double cab motor vehicle kits*

**10.** (1) SKD single and double cab motor vehicle kits to be entered under the suspension of duty provided for in these regulations shall be entered for consumption at the port of entry.

(2) An assembler shall, when effecting entry on importation, or on removal from bond of SKD single and double cab motor vehicle kits intended for assembly under this suspension, submit with the relevant bill of entry a declaration signed by him or her to the effect that the said SKD single and double cab motor vehicle kits are to be used solely in the assembly of single or double cab motor vehicles.

*Storage of SKD single and double cab motor vehicle kits cleared  
under suspension*

**11.** (1) The assembler shall provide on his premises secure stores for the safe storage of SKD single and double cab motor vehicle kits on which duty has been suspended and shall, at his or her own expense provide the necessary fastenings so that the stores may be secured with customs locks.

(2) No SKD single and double cab motor vehicle kits with duty suspension may be stored elsewhere than in the stores provided for in [subsection (1)](NULL#9.1), and no such store shall, without the prior written permission of the Commissioner, be used for any other purpose other than for the storage of SKD single or double cab motor vehicles kits.

*Assembler to keep stock-book*

**12**. (1) An assembler shall keep a stock-book in a form approved by the Commissioner, showing full particulars of all receipts and disposals of SKD single and double cab motor vehicle kits entered for the assembly of single or double cab motor vehicle s in such a manner that the suspended SKD single and double cab motor vehicle kits can readily be accounted for to the satisfaction of the Commissioner.

(2) If an assembler fails to keep a stock-book in the manner approved in terms of [subsection (1)](NULL#9.1), any suspended SKD single and double cab motor vehicle kits received by the assembler 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 suspension was granted unless the assembler satisfies the Commissioner that the suspended SKD single and double cab motor vehicle kits were used for the purpose for which the suspension was granted.

(3) The stock-book and premises of an assembler shall be open for inspection by an officer at any time.

*Disposal of suspended SKD single and double cab motor vehicle kits*

**13.** (1) Subject to [subsection (2)](NULL#9.2) and [(3)](NULL#9.3) an assembler shall not, except with the written authority of the Commissioner and on payment of the duty suspended, dispose of any SKD single and double cab motor vehicle kits otherwise than in accordance with these regulations.

(2) The Commissioner may authorise the disposal of suspended SKD single and double cab motor vehicle kits on payment of such duty, not exceeding the amount of duty suspended as he or she thinks fit, if, in the opinion of the Commissioner, the SKD single and double cab motor vehicle kits cannot be economically used for the purpose for which they were entered under suspension.

(3) An assembler shall, when required by the Commissioner to do so, carry out under the supervision of an officer, at such time as the Commissioner may consider necessary, any assembly operation in which SKD single and double cab motor vehicle kits entered under suspension are used.

(4) Duty on suspended SKD single and double cab motor vehicle kits which are accidentally destroyed before being used in the assembly of single or double cab motor vehicles may be remitted if the Commissioner is satisfied that every reasonable effort was made and precaution taken to prevent their destruction.

*Cancellation of registration*

**14.** (1) The Commissioner may cancel or suspend the registration of an assembler if such assembler—

(a)  ceases to assemble single or double cab motor vehicles; or

(b)  fails to comply with or contravenes any of the provisions of these regulations; or

(c)  so requests.

(2) If any registration is cancelled in terms of [subsection (1)](NULL#9.1), any duty suspended shall immediately become due and payable.

**FIRST SCHEDULE** *(*[*Section 2*](NULL#2)*)*

|  |  |
| --- | --- |
| ***Form*** | ***Title*** |
| *MVAS 1* | Application for registration |
| 150 | Single and Double Cab Motor Vehicle Assembler’s Bond |

In terms of section 5(2) of the [Interpretation Act [ *Chapter 1:01*]](dps://ZS@0101), the stated forms are not published in these regulations. They may be inspected free of charge at the offices of the Zimbabwe Revenue Authority, Harare, or at any of the offices of the Zimbabwe Revenue Authority in any region.

*Suspension of duty on hydrogenated soya bean oil by approved importers*

**9W.** Customs Duty is suspended on hydrogenated soya bean oil imported by approved importers in terms of these regulations.

(2) These regulations shall be for a period of 12 months with effect from 1st July, 2017 to **30th June, 2018.**

*Interpretation*

**2**. In this section:—

"**approved hydrogenated soya bean oil importer**" means an importer approved by the Minister of Finance and Economic Development as listed in the *Schedule* below;

"**hydrogenated soya bean oil**" means hydrogenated soya bean oil of tariff code 1516.2090. being imported.

*Approval of hydrogenated soya bean oil importers*

**3.** (1) The Minister of Finance and Economic Development shall approve a list of hydrogenated soya bean oil importers for the purpose of these regulations.

(2) The Commissioner may not grant a suspension of duty to an approved hydrogenated soya bean oil importer on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C).

*Effective rate of duty*

**4.** Subject to these regulations the approved hydrogenated soya bean oil importer may import the hydrogenated soya bean oil free of customs duty.

*Clearance of imported hydrogenated soya bean oil*

**5.** (1) Any hydrogenated soya bean oil to be entered under a suspension of duty provided for in these regulations shall be entered for consumption at the port of entry.

(2) An approved importer shall, when effecting entry on importation, or on removal from bond of hydrogenated soya bean oil under a suspension, submit with the relevant bill of entry, a declaration signed by him or her, to the effect that the hydrogenated soya bean oil is to be used for manufacturing purposes at the approved hydrogenated soya bean oil importer's business.

*Disposal of hydrogenated soya bean oil suspended from payment of duty*

**6.** (1) Subject to [subsections (2)](NULL#9.2) and [(3)](NULL#9.3) an approved hydrogenated soya bean oil importer shall not dispose of any hydrogenated soya bean oil cleared under suspension unless:—

(a)  written authority of the Commissioner is obtained; or

(b)  payment of the duty suspended in accordance with these regulations has been made.

(2) The Commissioner may authorise the disposal of hydrogenated soya bean oil 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 hydrogenated soya bean oil cannot be economically used for the purpose for which it was entered under suspension.

(3) Duty suspended on hydrogenated soya bean oil, which would have been accidentally destroyed before being used in the approved hydrogenated soya bean oil importer's business may not 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*

**7.** (1) Hydrogenated soya bean oil shall be admitted under a suspension only if the approved hydrogenated soya bean oil importer has furnished to the satisfaction of the Commissioner:—

(a)  a declaration indicating the quantity being imported; and

(b)  the importer's name as approved by the Commissioner; and

(c)  a valid tax clearance certificate and proof of registration in terms of the Revenue Authority Act [*Chapter: 23:11*].

**SCHEDULE**

APPROVED HYDROGENATED SOYA BEAN OIL IMPORTER

ELIGIBLE FOR SUSPENSION OF DUTY

|  |  |
| --- | --- |
| ***Name of Company*** | ***Ring Fenced Hydrogenated Soya Bean Oil (per month)*** |
| Olivine Industries (Private) Limited | 240 (two hundred and forty) metric tons” |

*Suspension of duty on raw wine imported by approved  
manufacturers*

**Editor’s Note**: SI 160/2016 inserted this Suspension for only \*one year which expired on the **31st December, 2017** : yet SI 159/17 was gazetted on the 29th December, 2017 amending the Schedule but NOT extending its validity

**9X.**1.These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2016 (No. 162).

(2) These regulations shall be valid for a period of \*one year from 1st January, 2017 to **31st December,2017**.

In this section:

“**approved wine manufacturer**” means any importer approved and licensed by the Minister of Agriculture, Mechanisation and Irrigation Development in consultation with the Minister of lndustry and Commerce to import raw wine in quantities not exceeding the volumes specified in the *Schedule* below;

“**raw wine**” means wine of commodity code 2204.2999 in quantities listed in the *Schedule* below being imported entirely for the process of manufacture of wine.

(1) The Minister of Finance and Economic Development in consultation with the Minister of Industry and Commerce shall approve a list of wine manufacturers for the purposes of these regulations.

(2) With effect from 1st January, 2017, excise duty is suspended on raw wine imported by approved wine manufacturers.

(3) The Commissioner may refuse to grant a suspension of duty to an approved wine manufacturer on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C).

(4) The Commissioner shall not grant a suspension of duty to an approved wine manufacturer where the manufacturer does not have a licence issued by the Minister of Finance and Economic Development.

(5) Any raw wine to be entered under a suspension of excise duty provided for in these regulations shall be entered for consumption at the port of entry.

(6) An approved wine manufacturer shall, when effecting entry on importation, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the raw wine is to be used for processing purposes at the approved wine manufacturer’s business.

(7) Subject to these regulations the approved wine manufacturer shall import the raw wine free of excise duty.

**SCHEDULE**   
QUANTITY OF RAW WINE ELIGIBLE FOR SUSPENSION OF EXCISE DUTY

|  |  |  |
| --- | --- | --- |
| **Description of goods** | **Commodity code** | **Ring fenced allocation (litres)** |
| Other wine of alcoholic strength by volume | 2204.29.99 | 90, 000 |
| not exceeding 14% vol |  |  |

*Suspension of duty on luxury buses imported by approved importers*

Inserted by SI 16 /17 gazetted on the 20th January,2017 and further extended to the date below and amended by **SI 159/17** gazetted on the 29thth December,2017

**9Y.**1.These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2016 (No. 162).

(2) These regulations shall be effective from 1st January, 2017 to **31st December, 2018.**

*Interpretation*

In these regulations:—

“**approved luxury bus importer**” means a bus operator who is registered with the Coach and Bus Operators Association and approved in terms of section *two* of these regulations;

“**luxury bus**” means a bus of tariff code 8702.10.11 and 8702.90.11, being imported or removed in bond by an approval luxury bus importer.

*Approval of luxury bus importers*

2. (1) The Minister of Finance and Economic Development shall, in consultation with the Minister of Transport and Infrastructural Development and the Coach and Bus Operators Association, approve a list of luxury bus importers for the purpose of this suspension.

(2) The Commissioner may not grant a suspension of duty to an approved luxury bus importer on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C).

*Clearance of imported luxury bus*

3. (1) An approved luxury bus importer may import a **maximum of 2** luxury buses each *per annum* under suspension of duty as provided for in these regulations.

(2) A **maximum of 25** luxury buses in total shall be eligible for importation or removal from bond by luxury bus importers in terms of these regulations.

maximum number reduced from 30 to the above by SI 159/17 gazetted on the 29thth December,2017

(3) An approved luxury bus importer shall, when effecting entry on importation or on removal from bond of a luxury bus under suspension, submit with the relevant bill of entry, a declaration signed by him or her, to the effect that the luxury bus is to be used for transporting persons in line with the approved luxury bus importer’s business.

(4) The consignments of luxury buses imported under these regulations shall be in the name of the approved luxury bus importer.

*Effective rate of duty*

4. Subject to these regulations the effective rate of duty on the luxury bus shall be **5%**.

*Disposal of luxury bus imported under suspension of duty*

5. (1) Subject to [sections *two*](NULL#2) and [*three*](NULL#3)*,* an approved luxury bus importer shall not dispose of any luxury bus cleared under this suspension of duty unless:—

(a)    written authority of the Commissioner is obtained; or

(b)    payment of the duty suspended in accordance with these regulations has been made.

(2) The Commissioner may authorise the disposal of a luxury bus on payment of such duty, not exceeding the amount of duty suspended, as he or she deems necessary, where it has been proven that the luxury bus cannot be economically used for the purpose which it was entered under suspension.

(3) Duty suspended on a luxury bus, which would have been accidentally destroyed before being used in the approved luxury bus importer’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**. A luxury bus shall be admitted under suspension of duty only if the approved luxury bus importer has furnished to the satisfaction of the Commissioner:—

(a)  written authority from the Ministry of Transport and Infrastructural Development indicating the make, model, engine number and chassis number of the luxury bus being imported; and

(b)  the approved luxury bus importer’s name as authorised by the Ministry of Finance and Economic Development; and

(c)  a valid tax clearance certificate and proof of registration in terms of the [Revenue Authority Act [ *Chapter 23:11*]](dps://ZS@2311).

*Suspension of duty on ammonia gas imported by Sable Chemical Industries Limited*

Inserted by SI 54 /17 gazetted on the 25th April,2017

**9Z.**1.These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2016 (No. 162).

With effect from the 14th February, 2017, and until 32st December,2018, duty on ammonia gas of tariff code 2814.1000 imported by Sable Chemical Industries Limited is wholly suspended in the quantities listed in the *Schedule* below—

**SCHEDULE**   
QUANTITY OF AMMONIA GAS ELIGIBLE FOR SUSPENSION OF EXCISE DUTY

|  |  |  |  |
| --- | --- | --- | --- |
| **Description of goods** | **Commodity code** | **Ring fenced allocation (metric litres)** | **Period of rebate validity** |
| Ammonia gas | 2814.1000 | 22, 000 | 2016/2017 cropping season |
| Ammonia gas | 2814.1000 | 60, 000 | 2017/2018 cropping season |

*Suspension of duty on fertilised poultry eggs for hatching imported by approved poultry breeders*

Inserted by SI 124 /17 gazetted on the 29th September,2017- expired 31st December, 2017

9BB    [expired 31st December,2017]

*Suspension of duty on white cement imported by approved tile manufacturers*

Inserted by SI 159 /17 gazetted on the 29th December,2017

**9CC**.With effect from 1st January, 2018, customs duty is suspended on white cement imported by approved manufacturers in terms of these regulations: —

(a)  In terms of these regulations: —

“**tile manufacturers**” means an importer approved and licensed by the Minister of Industry, Commerce and Enterprise Development to import white cement in quantities not exceeding the quantities specified in the *Schedule* below;

“**white cement**” means goods of commodity code 2523.21.00 in quantities listed in the *Schedule* below being imported entirely for the process of manufacturing tile adhesive.

(b)  the Commissioner may refuse to grant a suspension of duty to an approved tile manufacturer on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C);

(c)  the Commissioner shall not grant a suspension of duty to an approved tile manufacturer where the tile manufacturer does not have a licence issued by the Minister of Industry, Commerce and Enterprise Development;

(d)  an approved tile manufacturer shall, when effecting entry on importation, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the white cement is to be used for the manufacture of tile adhesive at the approved tile manufacturer’s business;

(e)  subject to these regulations the approved tile manufacturer shall import the white cement at a rate of duty of **5 %.**

**SCHEDULE**   
LIST OF APPROVED TILE MANUFACTURERS ELIGIBLE FOR SUSPENSION OF DUTY

|  |  |  |
| --- | --- | --- |
| **Name of Approved Tile Manufacturers** | **Ring fenced quantity of white cement per month** | **Customs**  **duty** |
| **Progil Investments (Private) Limited** | **30 000** | **5%** |
| **Glue and Chemical Products (Private) Limited** | **25 000** | **5%** |
| **Splash Paints and Adhesives** | **25 000** | **5%** |
| **Leadclose Trading (Private) Limited** | **5 000** | **5%** |
| **Earthern Fire (Private) Limited** | **2 500** | **5%** |
| **Maxitiles (Private) Limited** | **2 500** | **5%** |
| **Sphinx Bath and Tile (Private) Limited** | **2 500** | **5%** |

*Suspension of duty on tyre casings imported by approved tyre retreaders*

Inserted by SI 159 /17 gazetted on the 29th December,2017

**9DD**.With effect from 1st January, 2018, customs duty is suspended on tyre casings imported by approved tyre retreaders in terms of these regulations: —

(a)  In terms of these regulations: —

“**tyre retreaders**” means an importer approved and licensed by the Minister of Industry, Commerce and Enterprise Development to import tyre casings in quantities not exceeding the quantities specified in the *Schedule* below;

“**tyre casings**” means goods of commodity code 4012.12.90 in quantities listed in the *Schedule* below being imported entirely for the process of retreading tyres;

(b)  the Commissioner may refuse to grant a suspension of duty to an approved tyre retreader on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C);

(c)  the Commissioner shall not grant a suspension of duty to an approved tyre retreader where the tyre retreader does not have a license issued by the Minister of Industry, Commerce and Enterprise Development;

(d)  an approved tyre retreader shall, when effecting entry on importation, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the tyre casings are to be used for retreading purposes at the approved tyre retreader’s business;

(e)  subject to these regulations the approved tyre retreader shall import the casings at a rate of duty of **15%.**

**SCHEDULE**   
LIST OF APPROVED TYRE RE-TREADERS ELIGIBLE FOR SUSPENSION OF DUTY

|  |  |  |
| --- | --- | --- |
| **Name of approved tyre retreader** | **Ring fenced quantity per annum** | **Customs**  **duty** |
| **National Tyre Services Limited** | **60 760** | **15%** |
| **Tren Tyres (Private) Limited** | **14400** | **15%** |
| **Troxine Trading (Private) Limited t/a Silverstone** | **5460** | **15%** |
| **Drum City (Private) Limited** | **5 460** | **15%** |
| **Maxiprest Manufacturing (Private) Limited** | **55 620** | **15%** |
| **Road Grip Tyres (Private) Limited** | **8 190** | **15%** |

*Suspension of duty on commercial tyres imported by approved importers*

Inserted by SI 159 /17 gazetted on the 29th December,2017

**9EE**.With effect from 1st January, 2018, for the period up to 31st March, 2018, customs duty is suspended on commercial tyres imported by approved importers in terms of these regulations: —

(a)  In terms of these regulations: —

“**tyre importer**” means an importer approved and licensed by the Minister of Industry, Commerce and Enterprise Development to import commercial tyres in quantities specified in these regulations;

“**commercial tyres**” means goods specified in the *Schedule* below of commodity code 4011.20.90 not exceeding 100 000 being imported in terms of these regulations for use on buses and lorries;

(b)  the Commissioner may refuse to grant a suspension of duty to an approved tyre importer on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C);

(c)  the Commissioner shall not grant a suspension of duty to an approved tyre importer where the tyre retreader does not have a license issued by the Minister of Industry, Commerce and Enterprise Development;

(d)  an approved tyre importer shall, when effecting entry on importation, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the commercial tyres are to be used are to be used on commercial buses and lorries;

(e)  subject to these regulations the approved tyre importer shall import the commercial tyres at a rate of duty of **15%.**

**SCHEDULE**

QUANTITY OF COMMERCIAL TYRES ELIGIBLE FOR  
SUSPENSION OF DUTY

|  |  |  |  |
| --- | --- | --- | --- |
| **Description of goods** | **Commodity**  **code** | **Number of Ring fenced Commercial Tyres TyrTyres** | **Rate of duty** |
| **Other (New pneumatic tyres of rubber of a kind used on buses or lorries)** | **4011.20.90** | **100 000** | **15%** |

*Repeals*

**10.**    The regulations specified in the First Schedule are repealed.

**FIRST SCHEDULE** ([*Section 10*](NULL#10))  
**REPEALS**

|  |  |  |
| --- | --- | --- |
|  | *Title* | *Statutory Instrument* |
|  | Customs and Excise (Suspension) Regulations, 1997 | 39 of 1997 |
|  | Customs and Excise (Suspension) (Amendment) Regulations, 1998 (No. 1) | 332 of 1998 |
|  | Customs and Excise (Suspension) (Amendment) Regulations, 2000 (No. 2) | 161 of 2000 |
|  | Customs and Excise (Suspension) (Amendment) Regulations, 2002 (No. 3) | 256 of 2002 |
|  | Customs and Excise (Suspension) (Amendment) Regulations, 2002 (No. 4) | 275 of 2002 |
|  | Customs and Excise (Suspension) (Amendment) Regulations, 2003 (No. 5) | 170 of 2003 |
| Customs and Excise (Suspension) (Amendment) Regulations, 2004 (No. 2) | 36 of 2004 |  |
|  | Customs and Excise (Suspension) (Amendment) Regulations, 2004 (No. 3) | 37A of 2004 |
|  | Customs and Excise (Suspension) (Amendment) Regulations, 2004 (No. 4) | 37B of 2004 |
| Customs and Excise (Suspension) (Amendment) Regulations, 2004 (No. 6) | 150 of 2004 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2004 (No. 8) | 172A of 2004 |  |
| EXPIRED not repealed - Editor |  |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2003 (No.1) | 272 of 2003 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2004 (No. 10) | 202 of 2004 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2004 (No. 11) | 211 of 2004 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2005 (No. 13) | 44 of 2005 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2005 (No. 15) | 155 of 2005 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2005 (No. 16) | 190 of 2005 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2008 (No. 17) | 65 of 2006 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2008 (No. 20) | 83 of 2008 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2008 (No. 21) | 119 of 2008 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2009 (No.26) | 46 of 2009 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2010 (No.36) | 29 of 2010 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2010 (No.37) | 128 of 2010 |  |

**SECOND SCHEDULE** *(*[*Section* ***9K****(1)*](NULL#9K.1)*)*

inserted by SI 190/2010 with effect from the 1st January, 2011.  
Amended by subsequent SI’s per annotations

***MINING AREAS & SPECIFIED PERIODS***

|  |  |  |
| --- | --- | --- |
| ***Mining areas*** | ***Specified period*** | |
| Registered mining locations 42594  delineated and showing on claim  plan 2029A1 lodged in the office of  Mining Commissioner for Bulawayo  mining district | From 1 January 2010  to 31 December 2014 | |
| 24388(A); 24389(B) | From 1 January 2010  to 31 December 2014 | |
| Registered mining locations 3542 BMat Bee 373 and 3543 BM at  Northridge 315 delineated and showing on Claims plan lodged in the office of Mining Commissioner for the Kadoma mining district. | From 1 March 2010  to 31 December 2014 | |
| Registered mining locations 428 delineated and showing on Claims plan lodged in the office of Mining Commissioner for the Harare mining district | From 1 March 2010  to 31 December 2014 | |
| Registered mining locations 11016BM — GUB  45; 11017BM — GUB 46; 11018BM — GUB  47; 11019BM — GUB 48; 11020BM — GUB  49; 10008BM — UMT 15; 10009BM — UMT16; 9917BM — Mashawa 8; 9945BM  — Mashava 14; 9910BM — Hornet Chrome 27;  9982BM — Paraffin; 11774BM — St Pauls 10;  11776BM — St Pauls 12; 11058BM — GUB 52;  11059BM — GUB 53; 11060BM — GUB 54;  11061 BM — GUB 55; 11062BM — GUB 56;  13456BM — Andy 10 Chrome; 13457BM —  Andy II Chrome; 13458BM — Andy 12 Chrome  delineated and showing on Claims plan lodged  in the office of Mining Commissioner for the  Gweru mining district | From 1 February 2010  to 31 December 2014 | |
| Registered mining  locations 15005 — Gelden  Huys Deep (Gold): 15015 — Gelden Huys Deep  3 (Gold); 16251 —Our Strike (Gold); 16378 —Gelden Huys Deep (Gold); 16396 — Gelden  Huys Deep 4 (Gold); 9466BM — Malaya 9  (Antimony); 9487BM — Malaya 10 (Antimony);  6982BM — Malaya (Antimony); 9559BM —Our  Strike 9 (Gold); 15006 — Gelden Huys Deep 2  (Gold); 15716 — Gelden Huys Deep 4 (Gold);  7915BM — Our Strike 3 (Antimony); 7977BM —  Our Strike 4 (Antimony) delineated and showing on Claims plan Lodged in the office of Mining Commissioner for the Gweru mining district. | From 1 March 2010  to 31 December, 2014 | |
| Registered mining locations 4588 and 4589 delineated and showing on Claims plan lodged in the office of Mining Commissioner for the Kadoma mining district. | From 1 February 2010  to 31 December, 2014 | |
| 1276-7BM; 12771BM; 12420BM; 12807BM;  12810BM; 12672BM; 12417-9BM;  12421-37BM; 12642BM; 12079; 12413BM;  11719-22BM; 13290-5BM; 13341 BM;  I3253-6BM; 12862-6BM; 10869-84BM;  10720-3BM; 8399-400BM; 9896-7BM;  14668BM; 8600BM; 9447BM; 9447-8BM;  8428-35BM; 2858-61BM; 311-3BM; 633BM;  654BM; 644-5BM; 10863BM; 10865BM;  1233-56BM; 13290BM; 21726BM; 21752-3BM;  392BM; 646BM; 383-9BM; 21890-3BM;  8427BM; 1909-12BM; 4099BM; 633BM;  683-6BM; 1156BM; 1166BM; 1548BM; 2019BM | From 1 June 2010  to 30 May 2011 | |
| 2775-6BM; 2794-5BM; 689BM; 1830C2A; 1830C2B | From 1 June 2010  to 31 May 2011 | |
| 19411-4; 7743BM; 8538BM; 25340 | From 1 June 2010  to 31 May 2015 | |
| 36956; 38099 | From 1 June 2010  to 31 May 2015 | |
| 42907; 42908 | 1 July 2010 to 31 July 2014 | |
| M4034BM; M4035BM; 5067 | 1 October 2010 to 15 July 2011 -EXPIRED | |
| 37455BM; 37456BM; 37457BM | 1 October 2010 to 30 September 2013 | |
| 46083; | 1 October 2010 to 30 September 2013 | |
| 40230; 40231; 40232; 40233; 40234 | 1 October 2010 to 30 September 2013 | |
| 17423BM | 1 October 2010 to 30 September 2013 | |
| 4955 | 1 October 2010 to 30 September 2013 | |
| *Below inserted by SI 36/11* | *Gazetted on the 1st April, 2011:-* | |
| 31336BM; 31337BM; 31338BM and 36014BM | 1 February to 31 January 2015 | |
| 22157BM and 22159BM | 1 February to 31 January 2015 | |
| 40495 | 1 February to 31 January 2015 | |
| *Below inserted by SI 73/11* | *Gazetted on the 24th June,2011:-* | |
| Strenwa Enterprises (Pvt) Ltd | 11244,11482,11853 and 11854 | 1st May 2011 to 31st December,2015 |
| Ngwenya, Gugulethu P | 46531 | 15th April,2011 to 15th April,2015 |
| Norman, Khabo | 43022 | 15th April,2011 to 15th April,2015 |
| Madodana, Sibanda | 10443 – 8B.M. | 16th May,2011 to 15th May,2014 |
| Astone, Gomo | 36461 – 3 B.M. | 16th May,2011 to 15th May,2014 |
| D & A Mining Syndicate | 8065 | 16th May,2011 to 15th May,2014 |
| Siyazama 2 Syndicate | 39819,39637 | 16th May,2011 to 15th May,2014 |
| *Below inserted by SI 83/11* | *Gazetted on the 22nd July,2011:-* |  |
| Chromebase | 4186BM, 1593BM, 2040BM and 1948BM | 23rd May,2011 to 31st December,2012 |
| Discovery Mines(Pvt)Ltd | 14993-4BM | 27th May,2011 to 27th May, 2015 |
| Pan Africa Mining (Pvt)Ltd | LLEE68 | 1st June,2011 to 1st June, 2015 |
| *Below Inserted by SI 100/11* | *Gazetted on the 26th August,2011* |  |
| Hopeland Mining Syndicate | 46257,46256;46433 and 46422 | 1 July 2011 to June 2015 |
| Labenmon Investments (Pvt) Ltd | 31950 BM | 13 July 2011 to 30 June 2015 |
| *Below inserted by SI 117/11, SI 118/11 and 120/2011* | *Gazetted on the 7th* *October, 2011:-* |  |
| Golden Reef Mining (Pvt) Ltd | 1458B.M. and 14587B.M. | 18th July, 2011 to 17th July,2014 |
| Chinoda Tawanda Luckson | 41077 | 18th July, 2011 to 17th July,2014 |
| Nerat Marketing (Pvt) Ltd | 37736B.M. | 23rd August, 2011 to 22nd August,2015 |
| Quali Exploration Mining ( Pvt) Ltd | 10382B.M. | 11th August, 2011 to 11th August,2015 |
| Falvect Mining (Pvt) Ltd | 12 | 16th August, 2011 to 15th August,2015 |
| Lukeby Company (Pvt) Ltd | 25988M | 11th August, 2011 to 10th August,2015 |
| Pure Minerals Zimbabwe (Pvt) Ltd | M4034B.M.M. 4035 B.M. and Special Grant 5067 | 11th August, 2011 to 10th August,2015 |
| Morich Investments (Pvt)Ltd | 41240 | 11th August, 2011 to 10th August,2015 |
| *Below inserted by SI 122/11* | *Gazetted on the* | *28th October,2011:-* |
| Bindura Gold Mine ( Pvt) Ltd | 29106, 30091, 29240, 29242 and 29213 | 1st September,2011 to 1st September, 2015 |
| Lightweight Investments (Pvt) Ltd | 31377 and 32847 | 1st September,2011 to 1st September, 2015 |
| Yellow Jacket “A” Mine (Pvt) (Ltd) | 9357A,36992,24868 and 24869 | 16th September,2011 to 15th September, 2015 |
| *Below inserted by SI 132/11* | *Gazetted on the* | *11th November, 2011:-* |
| William Wilson Muza | M4145BM; M4146BM, M4283BM and M4284BM | 28th September,2011 to 27th September, 2015 |
| Sibali 2 Gold Mining (Pvt) Ltd | 31377 and 32847 | 20th September,2011 to 19th September, 2015 |
| *Below inserted by SI 137/11* | *Gazetted on the* | *18th November, 2011:-* |
| Zimbabwe Empire Gold (Pvt) Ltd | GA2401;GA 2436; GA2580-1; GA3444;GA3446-50 | 10th October,2011 to 9th October, 2016 |
| Meritant Enterprises (Pvt) Ltd | 40606; G614 | 10th October,2011 to 9th October, 2016 |
| Rolcham Mining (Pvt) Ltd | 29728 | 10th October,2011 to 9th October, 2016 |
| *Below inserted by SI 139/11* | *Gazetted on the* | *25th November, 2011:-* |
| Imvelo Mining (Pvt) Ltd | 17091BM;16005BM | 19th October,2011 to 19th October, 2015 |
| Big Nyathi Trust Construction | 36585 | 28th October,2011 to 28th October, 2015 |
| Grandrock Mineral (Pvt) Ltd | 5242B | 28th October,2011 to 28th October, 2015 |
| Bilboes Holdings (Pvt) Ltd | 32454;33291 | 28th October,2011 to 28th October, 2015 |
| Don Tom Investments (Pvt) Ltd | 40114 | 27th October,2011 to 27th October, 2015 |
| Tarisiro Mining Company | 15450BM | 31st October,2011 to 31st October, 2015 |
| *Below inserted by SI 22/12* | *Gazetted on the* | *17th February, 2012:-* |
| Startham Investments (Private) Limited | M4417M | 25 January, 2012 to 24 January, 2015 |
| Apatron Mining (Private) Limited | 46821 | 28 January, 2012 to 27 January, 2015 |
| Masaron Marketing (Private) Limited | 46271 | 30 January, 2012 to 29 January, 2015 |
| *Below inserted by SI 45/12* | *Gazetted on the* | *30th March, 2012:-* |
| Wenzhou Investments (Private) Limited | 33529BM,31781BM,31782BM,29579BM | 10th February,2012 to 10th February,2014 |
| Zhong Jin International Group (Private) Limited | SG 5416 | 10th February,2012 to 10th February,2015 |
| *Below inserted by SI 70/12* | *Gazetted on the* | *27th April, 2012: -* |
| China-Zimbabwe Sunrise Mining (Private) Limited | Specified grant number 4591 | 20th February, 2012 to 19th February, 2014 |
| *Below inserted by SI 104/12* | *Gazetted on the* | *8th June 2012: -* |
| Prowich Investments (Private) Limited | 13142-46 | 1st May, 2012 to 30th April, 2015 |
| Wickbury Investments (Private) Limited | M4325-8BM; M4293-5BM | 1st May, 2012 to 30th April, 2015 |
| Long Life Minerals (Private) Limited | 5948 | 19th May, 2012 to 18th April, 2015 |
| *Below inserted by SI 114/12* | *Gazetted on the* | *22nd June 2012: -* |
| Phat Ore Mining (Private) Limited | 44466-69 | 19th April, 2012 to 18th April, 2017 |
| Wonder Bay Mining (Private) Limited | 40021-33 | 23rd April, 2012 to 22nd April, 2017 |
| China Africa Sunlight Energy (Private Limited) | 5538 | 11th May, 2012 to 1st May, 2015 |
| *Below inserted by SI 142/12* | *Gazetted on the* | *14th September, 2012* |
| Frilache Investment Coy (Pvt) Ltd | 40443BM, 40444BM | 30th May, 2012 to 29th May, 2015 |
| Indozim Gold Mines (Pvt) Ltd | 42576BM, 40354BM,40355BM | 5th June, 2012 to 5th June, 2015 |
| Ox Mining Enterprises  (Pvt) Ltd | 724556 | 12th May, 2012 to 28th May, 2015 |
| *Below inserted by SI 143/12* | *Gazetted on the* | *14th September, 2012* |
| Envestra Resources (Pvt) Ltd | 17295BM | 7th June, 2012 to 6th June, 2015 |
| Dhahabu Mining (Pvt) Ltd | 21477, 24961, 26416, 28743 | 13th June, 2012 to 12th June, 2015 |
| Special Rate Investments (Pvt) Ltd | 13484BM to 13494BM | 21st June, 2012 to 20th June, 2015 |
| *Below inserted by SI 150/12* | *Gazetted on the* | *28th September, 2012* |
| Hwange Colliery Coy (Pvt) Ltd | SG 497 | 21st August, 2012 to 20th August, 2015 |
| Gatesfield Mining (Pvt) Ltd | SG 7759 | 21st August, 2012 to 20th August, 2015 |
| Resources and Investments (Pvt) Ltd | 24279 | 24th August, 2012 to 23rd August, 2015 |
| *Below inserted by SI 151/12* | *Gazetted on the* | *28th September, 2012* |
| Puthill Trading (Pvt) Ltd | 11382-3, 11410-3, 11419-24 | 9th August, 2012 to 9th August, 2015 |
| *Below inserted by SI 182/12* | *Gazetted on the* | *30th November, 2012* |
| Gye Nyame (Pvt) Ltd | 5244 | 9th October, 2012 to 8th October, 2014 |
| *Below inserted by replacement SI 188/12* | *Gazetted as a correction of the earlier SI 184/12 on the* | *21st December, 2012* |
| Bindura Nickel Corporation (Pvt) Ltd | 15273, 15275 ,8745 ,15276, 15402, 15403, 15448, 12546, 12547, 12548, 12552, 12553, 12554, 12555, 18563, 14600, 14601, 14602, 14603, 14604, 14605, 14606, 14182, 15633, 17477, 24910, 18584, 18585, 29760, 29761, 9562, 9563, 9564, 9565, 9566, 9567, 9568, 9569, 9570, 9571, 9572, 9573, 9574, 9575, 9576, 9577, 9578, 9579, 9591, 9592, 9593, 9594, 9595, 9596, 9597, 9598, 9610, 9611, 9612, 9613, 9614, 9615, 9623, 9624, 9625, 9626, 9627, 29751, 29552, 29753, 29754, 29755, 29756, 29757, 29758, 29759, 8669, 8689, 8690, 8691, 8692, 8670, 8671, 8672, 8674, 8688, 48H.A, | 3rd October, 2012 to 3rd October, 2014 |
| Shondilo Gold Claims (Pvt) (Ltd) | 568BM/571BM | 18th September, 2012 to 18th September, 2014 |
| *Below inserted by SI 194/12* | *Gazetted on the* | *31st December, 2012* |
| Geodynamics (Pvt)(Ltd) | 20740 | 1st November, 2012 to 1st June, 2015 |
| T & J Gold ( Pvt ) Ltd | 16095/7 | 1st November, 2012 to 1st November, 2017 |
| Bilboes Holdings (Pvt) Ltd :- |  | 15th October, 2012 to 15th October, 2017 |
| (a)    Isabella Mine | 32453, 33291, 33292, 33144, 33468, 33489, 33490, 33491, 33492, 33493, 33494, 33540, 33541, 33542, 33543, 33560, 33561, 33562, 33563, 33564, 33565, 33566, 33567, 33568, 33569, 33570, 33571, 33572, 33573, 33574, 33575, 34445, 34446, 34447, 34448, 34449, 40146, 40148, 40149, 32637, 33290, 11014, 11015. |  |
| (b)     McCays Mine | 37302, 37303, 37304, 37305, 37306, 37307, 37308, 37309, 37310, 37311, 37312, 37313, 37314, 37315, 37316, 37317, 37318, 37319, 37320, 37321, 37322, 37323, 37324, 37325, 37326, 37327, 37328, 37329, 37330, 37331, 40143, 40144, 40145. |  |
| (c)    When Mine | 35065, 35066, 35067, 35068, 35069, 35070, 35071, 35072, 35073, 35704, 35075, 35076, 35077, 35078, 35079, 35080, 35081, 35082, 12049, 12050, 12051, 12052, 12053, 12054, 12055, 12056, 12057, 12058, 12059, 12060, 12061, 12062, 12063. |  |
| (d)    Bubi Mine | 37441, 37442, 37443, 37444, 37404, 37405, 37406, 37407, 37408, 37409, 37410, 37411, 37412, 37413, 37414, 37415, 37416, 37417, 37418, 37419, 37420, 37421, 37422, 37423, 37424, 37425, 37426, 37427, 37428, 37429, 37430, 37431, 37432, 37433, 37434, 37435, 37436, 37437, 37438, 37439, 37440, 39842, 39843, 39844, 39845, 39846, 39847. |  |
| *Below inserted by SI 3/13* | *Gazetted on the* | *11th January, 2013* |
| Afrochine Smelting (Pvt) Ltd | 40138 BM and 40139 BM | 23rd November, 2012 to 23rd November, 2017 |
| Black Circle Mining Company | 16506 BM | 21st November, 2012 to 21st November, 2017 |
| Adelaide Elizabeth Holder (Pvt) Ltd | 12643 and 12644 | 28th November, 2012 to 28th November, 2017 |
| Bayrich Enterprises (Pvt) Ltd | 2009-12 PS | 20th November, 2012 to 20th November, 2017 |
| Lorrashark Investment (Pvt) Ltd | 15015 | 19th November, 2012 to 18th November, 2017 |
| *Below inserted by SI 10/13* | *Gazetted on the* | *25th January, 2013* |
| Resource & Investments (Pvt) Ltd | 24279 | 16th November, 2011 to 15th November, 2015 |
| Aubull Investments (Pvt) Ltd | 25630 | 10th November, 2011 to 9th November, 2015 |
| Skylimit Mining Syndicate | 11807 | 3rd November, 2011 to 2nd November, 2015 |
| Ophir Mining & Engineering | 31959 | 10th November, 2011 to 9th November, 2015 |
| Thistle Gold Mining Company (Pvt) Ltd | 16313, 16616, and 15932 | 22nd November, 2011 to 21st November, 2015 |
| Pegasus Resources & Management (Pvt) Ltd | 5539 B.M. | 10th November, 2011 to 9th November, 2015 |
| Gold Press (Pvt) Ltd | 40431-4 B.M. | 17th December, 2012 to 16th December, 2015 |
| Tasmine Enterprises (Pvt) Ltd | 40414 B.M. | 21st December, 2012 to 20th December, 2015 |
| Newtron Mining (Pvt) Ltd | 30361 | 5th December, 2012 to 4th December, 2015 |
| Rip Top Mine | 12851 | 23rd November, 2012 to 22nd November, 2015 |
| *Below inserted by SI 16/13* | *Gazetted on the* | *8th February,2013* |
| Dafa Resources (Pvt) Ltd | 6174 | 2nd January, ,2013 to 1st January, 2015 |
| Kingfrost Investments (Pvt) Ltd | M 4521 BM | 8th January 2013 to 7th January, 2015 |
| Filiberg Enterprises (Pvt) Ltd | 34837,32453,32465,34047, 33947-8, 33381,11445-6BM,37592-6,33193,33220-1,33197-203 | 15th January 2013 to 14th January, 2018 |
| *Below inserted by SI 27/13* | *Gazetted on the* | *8th March,2013* |
| Anesu Gold (Pvt) Ltd | G16420 | 24th January 2013 to 23rd January, 2015 |
| Wagner Enterprises (Pvt) Ltd | 31444BM and 31466BM | 10th January 2013 to 9th January, 2015 |
| Sigmar (Pvt) Ltd | 14400,15278,3346,2895,3254,  6556,3418, 16024,  3494,3589,15940,  159396-9,735,620,14405,200 and 615 | 28th January 2013 to 27th January, 2016 |
| *Below inserted by SI 34/13* | *Gazetted on the* | *22nd March, 2013* |
| Fascom Investments (Pvt) Ltd | G 2928-9 | 20th January 2012 to 19th January, 2016 |
| Welhausen Investments (Pvt) Ltd | 40188-9 BM | 20th January 2012 to 19th January, 2016 |
| Jinan Mining (Pvt) Ltd | SG 5244 | 19th January 2012 to 18th January, 2014 |
| *Below inserted by SI 35/13* | *Gazetted on the* | *22nd March, 2013* |
| Mezzotin Investments (Pvt) Ltd | M722-74BM, M690-91bm, M3834bm,M1461-62BM,M777BM and M788-91BM | 30th November, 2011 to 29th November, 2014 |
| Faranani Mining (Pvt) Ltd | GA5892 | 21st December, 2011 to 20th December, 2016 |
| Makomo Resources (Pvt) Ltd | SG 5214 | 13th December, 2011 to 12th December,2016 |
| Custerly Investment (Pvt) Ltd | SG 5297-8 | 13th December, 2011 to 12th December, 2016 |
| Sichoval Investment (Pvt) Ltd | SG 4708 | 13th December, 2011 to 12th December,2016 |
| Nasso Mining Co (Pvt) Ltd | 40086-9BM | 1st December, 2011 to 30th November, 2016 |
| Charter Explorations (Pvt) Ltd | SG 5595 | 4th January, 2012 to 30th January, 2017 |
| First Golden Resources (Pvt) Ltd | 28722 and 28723 | 12th January, 2012 to 11th January, 2017 |
| *Below inserted by SI 54/13* | *Gazetted on the* | *3rd May, 2013* |
| Aco Mining Ventures (Pvt) Ltd | 1029-31 BM | 20th February, 2013 to 19th February, 2018 |
| Hongji Mineral Development (Pvt) Ltd | M1874-85BM and M2189-91bm | 18th February, 2013 to 17th February, 2018 |
| Yaron Goldenstone (Pvt) Ltd | 36455, 42659, 42727 and 45854 | 4th March, 2013 to 4th March, 2018 |
| *Below inserted by SI 74/13* | *Gazetted on the* | *24th May, 2013* |
| Golden Pursuit (Pvt) Ltd | 44309 | 15th April, 2013 to 14th April, 2015 |
| Glory Mining Syndicate (Pvt) Ltd | 37801 and 38872 | 15th April, 2013 to 14th April, 2015 |
| *Below inserted by SI 101/13* | *Gazetted on the* | *5th July, 2013* |
| Crashin Mining (Pvt) Ltd | 5329 | 8th May, 2013 to 7th May, 2018 |
| *Below inserted by SI 129/13 and 130/13* | *Gazetted on the* | *5th July, 2013* |
| Diamond Angel Group | 24688 and 17991 | 1st April, 2011 to 30th March, 2015 |
| Dykeshire Mining Coy | 2094BM | 28th March, 2011 to 27th March, 2015 |
| Zolistic Investments (Pvt) Ltd | 32641,33264,32548 and 32549 | 28th March, 2011 to 27th March, 2015 |
| St.Dominics 12 & 13 Mine (Pvt) Ltd | 25156 and 25157 | 29th March, 2011 to 28th March, 2014 |
| Real Gain Investments (Pvt) Ltd | 5782-5 | 24th June, 2013 to 16th June, 2016 |
| Simbarake Kadungure Mining Syndicate (Pvt) Ltd | 44159 | 27th June, 2013 to 26th June, 2018 |
| Sasa Mining (Pvt) Ltd | 44478 | 17th June, 2013 to 16th June, 2016 |
| *Below inserted by SI 137/13* | *Gazetted on the* | *13th September,2013* |
| East Asia Brothers (Pvt) Ltd | 15500 | 6th August, 2013 to 6th August, 2015 |
| Kumacha Enterprises (Pvt) Ltd | 43379-82 | 14th August, 2013 to 14th August, 2015 |
| Tasmines Enterprises (Pvt) Ltd | 5825 | 14th August, 2013 to 14th August, 2015 |
| *Below inserted by SI 138/13* | *Gazetted on the* | *20th September,2013* |
| Tasmines Enterprises (Pvt) Ltd | SG 5826 | 18th July, 2013 to 17th July, 2015 |
| Zamurai Resources (Pvt) Ltd | 15907BM, 15912-3 BM, 15157 BM ,15731 BM | 18th July, 2013 to 17th July, 2015 |
| Mr.Lyton Banda | 26094 | 18th July, 2013 to 17th July, 2015 |
| Evergreen Enterprises (Pvt) Ltd | 5824 | 25th July, 2013 to 25th July, 2016 |
| *Below inserted by SI 162/13* | *Gazetted on the* | *6th December,2013* |
| RS Geological Contractors (Pvt) Ltd | Site 254 and 255 | 23rd October,2013 to 23rd October,2015 |
| *Below inserted by SI 163/13* | *Gazetted on the* | *6th December,2013* |
| Rongxin Mining Coy (Pvt) Ltd | 15608 | 20th September, 2013 to 20th September,2015 |
| *Below inserted by SI 38/14* | *Gazetted on the* | *7th February,2014* |
| Kairon Gold (Pvt) Ltd | 44969-70 | 28thOctober,2013 to 28rd October,2017 |
| Florenfield (Pvt) Ltd | 24675-6 | 20th November,2013 to 24th November,2017 |
| Galpex Investment (Pvt) Ltd | 5215 | 9th December,2013 to 9thDecember,2016 |
| Amcast (Pvt) Ltd | 44515 | 17th December,2013 to 17thDecember,2016 |
| Mr. Nobert Mushore | 15654 and 15665 | 6th December,2013 to 6th December,2017 |
| *Below inserted by SI 51/14* | *Gazetted on the* | *7th March,2014* |
| Lanseria Investments (Pvt) Ltd | 37829BM; 37897-8BM | 13th December,2013 to 13th December,2017 |
| Versatile Gems Mining (Pvt) Ltd | 47222 | 10th January,2014 to 10th January, 2017 |
| Berry Tech Investments (Pvt) Ltd | 36692BM | 7th January, 2013 to 7th January, 2017 |
| Springpraise Investments (Pvt) Ltd | 15581-5 | 8th January,2013 to 8th January, 2017 |
| *Below inserted by SI 71/14* | *Gazetted on the* | *18th April,2014* |
| Adlebrook Investments (Pvt) Ltd | Site 249 | 28th Febraury,2014 to 28th February,2017 |
| Matekayire Dzingisai and Matekayire Enitas ,trading as Mateayire Syndicate | GA 6469 | 5th March, 2014 to 5th March, 2017 |
| *Below inserted by SI 72/14* | *Gazetted on the* | *18th April,2014* |
| Bongiveli Investments (Pvt) Ltd | 2996 B.M. | 15th January,2014 to 15th January, 2017 |
| Rosary 6 Mine (Pvt) Ltd | 33827 | 31st January,2014 to 31st January, 2017 |
| *Below inserted by SI 75/14* | *Gazetted on the* | *18th April,2014* |
| Marumahoko Siphelani | 42664 | 19th March, 2014 to 19th March, 2017 |
| Rodney Masiso | 45183 | 20th March, 2014 to 20th March, 2017 |
| *Below inserted by SI 97/14* | *Gazetted on the* | *13th June,2014* |
| Gatesfield Mining (Pvt) Ltd | SG 5579 | 21st August,2012 to 21st August,2015 |
| *Below inserted by SI 98/14* | *Gazetted on the* | 13th June,2014 |
| Takawira Mining Syndicate | 45215 | 14th May,2014 to 14th May,2017 |
| *Below inserted by SI 109/14* | *Gazetted on the* | 11th July,2014 |
| Crush Level (Pvt) Ltd | 42945,42946,42868,42869,42878,42879,43082, and 43083 | 6th June,2014 to 6th June,2017 |
| Sahajanand Mining (Pvt) Ltd | 18893,6251,6198 | 4th June,2014 to 4th June,2017 |
| *Below inserted by SI 145/2014* | *Gazetted on the* | *26th September,2014* |
| Millerwall Enterprises (Pvt) Ltd | 4527 BM | 25th March,2014 to 25th March,2017 |
| Heavy Furusa | 22743 | 3rd April,2014 to 3rd April,2015 |
| Cyprian Malisa | 25240,24981,24979,15581 and 15582 | 30th April,2014 to 30th April,2017 |
| *Below inserted by SI 146/2014* | *Gazetted on the* | *26th September,2014* |
| Mutemwa Holdings (Pvt) Ltd | 31350-2, 31354-5, 31357 and 31359 | 31st July, 2014 to 31st July ,2017 |
| Ruschrome Mining (Pvt) Ltd | Mining Lease No.31 | 14th August,2014 to 14th August ,2017 |
| *Below inserted by SI 146/2014* | *Gazetted on the* | *10th October,2014* |
| Botvan Investments (Pvt) Ltd | 28754 | 10th July, 2014 to 10th July, 2017 |
| David Muchineripi Sibanda | 48113 and 48114 | 19th June, 2014 to 19th June, 2017 |
| *Below inserted by SI 155/2014* | *Gazetted on the* | *24th October, 2014* |
| Zwonaka Resources (Pvt) Ltd | 13207-8 | 29th August,2014 to 29th August,2017 |
| *Below inserted by SI 164/2014* | *Gazetted on the* | *21st November, 2014* |
| Pee Money (Pvt) Ltd | 5911 | 30th September,2014 to 30th September,2017 |
| Gasal Trading (Pvt) Ltd | 40677 BM | 15th October,2014 to 15th October,2017 |
| *Below inserted by SI 24/2015* | *Gazetted on the* | *23rd February, 2015* |
| Golden Reef Mining (Pvt) Ltd | 36156-36167 | 15th January, 2015 to 15th January, 2017 |
| Dakari Mine (Pvt) Ltd | SG 5958 | 26th January, 2015 to 26th January, 2017 |
| Maxen Ncube | 19165 and 13585 | 26th January, 2015 to 26th January, 2017 |
| Mine Acres (Pvt) Ltd | 43398-404, 43411, 43414A, 43414B and 43415 | 28th January, 2015 to 28th January, 2017 |
| Rui Tai Investments (Pvt) Ltd | 5839 | 30th December,2014 to 30th December,2017, |
| *Below inserted by SI 26/2015* | *Gazetted on the* | *27th February,2015* |
| Mining Chang Sino Africa Mining Investment (Pvt) Ltd | 9277BM | 17th November ,2014 to 17th November,2017 |
| *Below inserted by SI 29/2015* | *Gazetted on the* | *6th March ,2015* |
| Wenzou Enterprises (Pvt) Ltd | 33529BM, 31781-2BM, 29579 BM | 19th November ,2014 to 19th November,2017 |
| *Below inserted by SI 121/2015* | *Gazetted on the* | *6th March ,2015* |
| Chemaden Resources (Pvt) Ltd | 32060-3 | 8th April, 2015 to 10th April, 2018 |
| *Below inserted by SI 130/2015* | *Gazetted on the* | *11th December, 2015* |
| Scrap Crushers (Pvt) Ltd | Mining Lease Number 17 | 7th September,2015 to7th September,2018 |
| Goldmore Mining Investments (Pvt) Ltd | 48220-1 | 7th September,2015 to7th September,2018 |
| Mvelamje Enterprises (Pvt) Ltd | 23817 | 9th September,2015 to9th September,2018 |
| *Below inserted by SI 131/2015* | *Gazetted on the* | *11th December, 2015* |
| Much Incorporated (Pvt) Ltd | *386* | 30th October,2015 to19th October,2018 |
| *Below inserted by SI 135/2015* | *Gazetted on the* | *18th December, 2015* |
| Mark Muzondiwa | *5971* | 20th October, 2015 to17th March, 2016 |
| *Below inserted by SI 11/2016* | *Gazetted on the* | *29th January, 2016* |
| Marange Resources (Pvt) Ltd | SG 4720 | 14th August,2015 to 14th August, 2017 |
| Goldmore Mining Investments (Pvt) Ltd | 45947 | 29th September,2015 to 28th September, 2018 |
| Acceball Investments (Pvt) Ltd | 2676-80 and 2682-85 | 30th September,2015 to 30th September, 2018 |
| Murowa Diamonds (Pvt) Ltd | Mining Lease Number 26 | 19th November,2015 to 18th November, 2018 |
| *Below inserted by SI 15/2016* | *Gazetted on the* | *5th February, 2016* |
| Timsite Enterprises (Pvt) Ltd | 40245, 40246,40251, 40252, 44819, 45669, 45767, 45857 and 45790 | 21st December,2015 to 29th December,2018, |
| Wabata Resources (Pvt) Ltd | 44508 | 29th December, 2015 to 29th December, 2018, |
| *Below inserted by SI 31/2016* | *Gazetted on the* | *26th February, 2016* |
| Chena Mining (Pvt) Ltd | 45704-6 and 45709-11 | 27th November,2015 to 27th November, 2018 |
| Grey Lady (Pvt) Ltd | G1273, G1274, G1976, G1978, G2117-9, 22106 ,M447BM and M449BM | 27th November,2015 to 27th November, 2018 |
| *Below inserted by SI 47/2016* | *Gazetted on the* | *22nd April, 2016* |
| Reden Gold Mining (Pvt) Ltd | 30234,3024-6,28537, 8483BM | 2nd February,2016 to  2nd February,2018 |
| *Below inserted by SI 59/2016* | *Gazetted on the* | *10th June, 2016* |
| Zimbabwe Consolidated Diamond Company (Pvt) Ltd | 6026 | 7th April ,2016  to 8th April ,2019 |
| *Below inserted by SI 73/16* | *Gazetted on the* | *15th July, 2016* |
| UBS Mining Company (Pvt) Ltd | 4554-56 and 45565-69 | 3rd May, 2016 to  3rd May, 2019 |
| Siwela Peter | 44973 | 3rd June, 2016 to  24th June, 2019 |
| *Below inserted by SI 95/16* | *Gazetted on the* | *26th August, 2016* |
| Eights Mining (Pvt) Ltd | 4585-6BM | 20th April ,2016  to 20th April ,2019 |
| *Below inserted by SI 96/16* | *Gazetted on the* | *26th August, 2016* |
| Sakhumuzi Mining Investments (Pvt) Ltd | 45805-12 | 3rd June, 2016 to  3rd June, 2019 |
| *Below inserted by SI 103/16* | *Gazetted on the* | 2nd September, 2016 |
| Zimbabwe Construction and Development Company | 11422B.M | 24th March, 2016 to  24th March,2019 |
| ZIMCN Investments (Pvt) Ltd | 37056-60 | 5th April ,2016 to  5th April ,2019 |
| Waybrooke Investments (Pvt) Ltd | 8887 and 12095 | 23rd March, 2016 to  23rd March,2019 |
| *Below inserted by SI 121/16* | *Gazetted on the* | *14th October, 2016* |
| Newtron Mining (Pvt) Ltd | 20463 | 2nd August,2016 to  1st August ,2019 |
| Solidarity Minerals (Pvt) Ltd | 40557 | 10th August,2016 to  9th0 August ,2019 |
| Francis Kroon | 20145/6 B.M. | 24th August,2016 to  23rd August ,2019 |
| *Below inserted by SI 140/16* | *Gazetted on the* | *18th November, 2016* |
| Vastraft Investments (Pvt) Ltd | 30360-2 | 22nd September,2016 to  21st September,2019 |
| *Below inserted by SI 147/16* | *Gazetted on the* | *2nd December, 2016* |
| Vinayak Minerals (Pvt) Ltd | 1715-6 | 30th August,2016 to  30th August,2019 |
| *Below inserted by SI 152/16* | *Gazetted on the* | *23rd December, 2016* |
| Kunyu Mining (Pvt) Ltd | 42292 and 44121 | 4th November,2016 to  4th November,2019 |
| *Below inserted by SI 30/17* | *Gazetted on the* | *24th February, 2017* |
| Rick Count Investment (Pvt) Ltd | 40977 BX7 and 40978 BX7 | 20th January, 2017 to  21st September, 2020 |
| *Below inserted by SI 72/17* | *Gazetted on the* | *2nd June 2017* |
| Bubi Small Scale Miners Association | 11392B.M. | 16th February, 2017 to 5th February, 2020 |
| *Below inserted by SI 116/17* | *Gazetted on the* | *15th September 2017* |
| Golden Reef Mining (Pvt) Ltd | 36156-36167, 39089-39093B. and 40114B.M | 7th June, 2017 to 7th June, 2020 |
| Redcure Investments (Pvt)(Ltd) t/a Maggie Mac Mine | 45759 | 6th June, 2017 to 6th June, 2020 |
| *Below inserted by SI 123/17* | *Gazetted on the* | *29th September 2017* |
| Breckridge Investments (Pvt) Ltd | 14144G | 30th June, 2017 to 30th June, 2020 |
| Treasure Baby (Pvt) Ltd | 4693-4696 BM and 4698-4701 BM | 30th June, 2017 to 30th June, 2020 |
| Huan Yu Mining (Pvt) Ltd | 25740 and 30544-7 | 11th July, 2017 to 11th July, 2020 |
| *Below inserted by SI 14/17* | *Gazetted on the* | *1st December 2017* |
| Linefall Investments (Pvt) Ltd | 32858-61BM and ME44-5 | 4th September,2017 to  4th September,2020 |
| *Below inserted by SI 15/18* | *Gazetted on the* | *9th February 2018* |
| Gold Vault Resources (Pvt) Ltd | 44618 | 4th December,2017 to  3rd December,2020 |

**FOURTH SCHEDULE** ([Section 9B](NULL#9B)B**)**

inserted by SI 126/2017 with effect from the 6th October, 2017.

***APPROVED BENEFICIARY POWER GENERATION PROJECTS  
ELIGIBLE FOR SUSPENSION OF DUTY***

|  |  |
| --- | --- |
| **Approved beneficiary project** | **Ring fenced quantities (litres of diesel *per annum*)** |
| Dema Emergency Power Project | 300 million |
| Kariba South Extension Project | 500 000 |
| African Chrome Fields (Pvt) Ltd | 13.4 million. |

1005.1000

31.01

**\***

3102.2100

3102.2900

**\***

3102.4000

3102.5000

3102.6000

**\***

31.03

3104.9000

3105.1000

3105.3000

3105.4000

3105.5100

3105.5900

3105.6000

3105.9000

3808.9110

3808.9190

3808.9210

3808.9290

3808.9310

3808.9390

3926.2000

4015.1990

6201.1110

6201.1210

6201.1310

6201.1910

6202.1110

6202.1210

6202.1310

6202.1910

6401.9200

*Suspension of duty on cash registers-*

**Expired** – Editor

**9A**.

*Suspension of duty on goods & spares imported by Air Zimbabwe (Private) Limited*

**Expired** – Editor

*Suspension of duty on fertilised poultry eggs for hatching imported by approved poultry breeders*

inserted by SI 31/18 gazetted on the 9th March,2018.

9AA

|  |  |  |
| --- | --- | --- |
|  | ***Name of approved poultry breeder*** | ***Ring-fenced fertilised poultry eggs for quota*** |
| 1 | Irvine’s Zimbabwe (Private) Limited | 5 400 000 |
| 2 | Hukuru Chicks (Private) Limited | 600 000 |
| 3 | Charles Stewart Day Old Chicks (Private) Limited | 600 000 |
| 4 | Sondelani Ranching Co (Private) Limited | 400 000 |
| 5 | Kudu Creek Farm (Private) Limited | 600 000 |
| 6 | Twowork Enterprises, trading as Supachick | 2 400 000 |
| 7 | Zimavian (Private) Limited | 800 000 |
| 8 | Doctor Henn Investments (Private) Limited | 1 000 000 |
| 9 | Chickland Zimbabwe (Private) Limited | 200 000 |
| 10 | Chinyika Day Old Chicks | 400 000 |

**9B**.

*Suspension of duty on goods & spares imported by Air Zimbabwe (Private) Limited*

**Expired** – Editor

*Suspension of duty on certain fuel products*

**9C**.  (1)  The rate of duty on leaded and leaded **fuel** of tariff codes **2710.1112** and **2710.1113** respectively is partially suspended with the effect that the rate of duty payable shall be **5%** instead of 40% for leaded fuel and **5%** instead of 45% for unleaded fuel.

(2)  The rate of duty on illuminating or heating **kerosene**, having a density at 20 °C (expressed in kilograms per litre) of not less than 0.8962 and a flash point (closed test at sea level) of less than 66°C) of tariff code **2710.1915**, is wholly suspended.

(3)   The rate of duty on **diesel** of tariff code **2710.1929** is suspended with the effect that the rate of duty payable shall be **5%** instead of 25%.

Inserted by S.I. 50 of 2004 with effect from the 27th February, 2004.

(4)  The rate of **excise duty** is wholly suspended on the following tariff code (which suspension shall terminate on the **31st December, 2014**).

Inserted by S.I. 135/11 gazetted on 18th November, 2011 w.e.f. 18th October, 2011 until 31st December, 2011: replaced by SI 158/11 terminating on 31st December, 2012: replaced by SI 195/12 terminating on the 31st December**,** 2013, and further replaced by SI 167/13 terminating on the **31st December, 2014**

|  |  |  |  |
| --- | --- | --- | --- |
| **Commodity code** | **Description of goods** | **Quantity** | **Rate of duty** |
| 2207.1010 | **Ethyl alcohol** containing by weight **51%** or more of ethanol for use as fuel in an internal combustion engine or other motive power | 1. Kg  2. L  3. LAA | Free |

*Suspension of duty on specified goods & spare parts imported by*

*Zimbabwe Iron and Steel Company Limited*

**Expired** - Editor

**9D**.

*Suspension of duty on sanitary towels & tampons*

**Expired** - Editor

**9E**.

repealed by S.I. 10 of 2005.

*Suspension of duty on imports of aluminium sulphate & mono ammonium phosphate*

**Expired** - Editor

**9F**.  With immediate effect, duty is suspended from 5% to 0% on goods of commodity codes 3102.2100 and 3105.4000 up to 31st December, 2006.

**Expired** - Editor

*Suspension of duty on certain motor vehicle spare parts*

**Expired** - Editor

**9G**.

**Expired** - Editor

*Suspension of duty on clothes, blankets & shoes*

**Expired** - Editor

*Suspension of duty on goods & spares imported by National Railways of Zimbabwe (Pvt) Ltd*

Inserted by S.I. 119 of 2005 gazetted on the 10th June, 2005.

**9H**.  With effect from the **12th October, 2004** and until further notice, duty on spare parts and goods of the following tariff codes imported by National Railways of Zimbabwe (Private) Limited is wholly suspended —

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 2509.0000 | 2815.2000 | 3603.0000 | 3801.9000 | 3810.9000 |
| 3904.2200 | 3913.9090 | 3921.9090 | 4406.9000 | 7302.1090 |
| 7302.3000 | 7302.4000 –was given as 7320.4000 –Editor – which does not exist | 7302.9000–was given as 7320.9000 –Editor – which refers to a different code out of sequence | 73.18 | 7408.1100 |
| 8301.1090 | 8468.9000 | 84.08 | 84.09 | 84.13 |
| 8481.1000 | 8481.2000–was given as 8281.2000 –Editor – which refers to a different code out of sequence | 8481.3000 | 8481.4000 | 8481.8010 |
| 8481.8090 | 8481.9000 | 8482.1000 | 8482.2000 –was given as 8282.2000 –which refers to a different code out of sequence- Editor | 8482.3000 |
| 8482.4000 | 8482.5000 | 8482.8000 | 8482.9100 | 8482.9900 |
| 8483.1000 – was given as 8283.1000 –which refers to a different code out of sequence- Editor | 8483.2000 | 8483.3000 | 8483.4010 | 8483.4090 |
| 8483.5000 | 8483.6000 | 8483.9000 | 85.01 | 8503.0010 |
| 8503.0090 | 8504.4000 | 8515.1900 | 8517.8000 | 8518.9090 |
| 8525.2040 | 8529.9090 | 8531.1090 | 8532.2900 | 8533.2900 |
| 8533.4000 | 8536.1000 | 8536.2010 | 8536.2090 | 8536.3000 |
| 8536.4900 | 8536.5000 | 8536.6900 | 8536.9000 | 8539.2900 |
| 8541.1000 | 8541.2900 | 8541.3000 | 8541.4000 | 8541.5000 |
| 8542.2900 | 8544.4900 | 8547.2000 | 9026.1000 | 9026.2000 |
| 9026.8000 | 9026.9000 | 9028.2000 | 9028.3000 | 9028.9000 |
| 9029.1000 | 9029.2000 | 9029.9000 | 9030.3100 |  |

**9I**.  . . . . .

*Suspension of duty on cooking oil, rice, flour, maize- meal and salt.*

**Expired**.

**9J**.  **. . . . .**

*Suspension of duty on Raw Materials, Intermediate Goods, Finished Goods & Capital Goods.*

Substituted by SI 113/2012 with effect from 22nd June, 2012 , amended by SI 178/12 with effect from the 1st October, 2012 : and those commodities marked \* inserted by SI 36/13 with effect from the 22nd March, 2013 corrected by SI 47/13 gazetted on the 12th April, 2013

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Heading No.** | **Commodity Code** | **Description of Goods** | **Quantity** | **Rate of Duty** |
| **04.02** | 0402.2190 | Other | Kg | **Free** |
|  | [Above inserted | by SI 156/12 | with effect from | 5th October,2012 ] |
| 11.01 | 1101.0010 | [Repealed by SI 178/12 | with effect from | 1st October,2012] |
|  | 1101.0090 | Pre-packed in immediate packings of less than 50Kg for retail sale | Kg | **10%** |
| **12.08** | 1208.1000 | - Of soya beans | Kg | **Free** |
| **15.07** | 1507.1000 | - Crude oil, whether or not degummed | Kg | **\*Free** |
| **Above Code** | was | Amended by SI 172/2013 | Purporting to reduce the General rate from 15% to \* FREE | Which is the rate alreadygazetted by SI 113/20–2 -**Editor** |
| **15.07** | \* |  | Kg | **15%** |
| **15.08** | \* |  | Kg | **15%** |
| **15.09** | \* |  | Kg | **15%** |
| **15.10** | \* |  | Kg | **15%** |
| **15.11** | \* |  | Kg | **15%** |
| **15.12** | \* |  | Kg | **15%** |
|  | \* |  | Kg | **15%** |
| **15.13** | \* |  | Kg | **15%** |
|  | \* |  | Kg | **15%** |
| **15.15** | \* |  | Kg | **15%** |
|  | \* |  | Kg | **15%** |
|  | \* |  | Kg | **15%** |
| **15.17** | \* |  | Kg | **15%** |
| **15.17** | \* |  | Kg | **15%** |
| **\*25.23** | 2523.9000 | Other hydraulic cements | 1.Kg  2.t | **10%** |
| **27.12** | 2712.1090 | Petroleum jelly in other packings which of a content not exceeding 5 L | Kg | **10%** |
| **27.12** | 2712.1010 | Petroleum jelly in immediate packings is 5 L and above | Kg | **10%** |
| **\*30.04** | 3004.3990 | Other | Kg | **5%** |
|  | \*3004.9090 | Other | Kg | **5%** |
| **33.04** | \* |  | Kg | **15%** |
| **33.06** | \* | ?Tooth paste | Kg | **15%** |
| **34.01** | \* | ? Bath soap | Kg | **10%** |
| **34.01** | \* | ? Laundry bar | Kg | **10%** |
| **34.02** | \* |  | Kg | **15%** |
| **\*40.16** | 4016.9330 | Oil seals | Kg | **10%** |
| **\*48.07** | 4807.0090 | Other | Kg | **5%** |
| **56.02** | 5602.9000 | Other | Kg | **10%** |
| **\*69.03** | 6903.9090 | Other | Kg | **10%** |
| **72.11** | 7211.9000 | Other | 1. Kg  2t | **5%** |
| **72.11** | 7211.9000 | Other | 1. Kg  2t | **5%** |
| **72.16** | 7216.1000 | U, I or H sections, not further worked than hot rolled, hot-drawn or extruded, of a height of less than 80 mm | 1.Kg  2t | **5%** |
|  | 7216.4020 | T sections | 7312.    Kg  2t | **5%** |
|  | 7216.5000 | - Other angles, shapes and sections, not further worked than hot-rolled, hot drawn or extruded | 1. Kg  2t | **5%** |
| **72.17** | 7217.1000 | - Not planted or coated, whether or not polished | 1. Kg  2.L | **10%** |
|  | 7217.2000 | - Planted or coated with zinc | 1. Kg  2.L | **10%** |
|  | 7217.9000 | - Other | 1. Kg  2.L | **10%** |
| **73.12** | 7312.1000 | - Stranded wire, ropes cables | Kg | **10%** |
| **\*73.18** | 7318.1500 | -- Other screws and bolts, whether or not with their nuts or washers | Kg | **10%** |
|  | \*7318.2200 | Other washers | Kg | **10%** |
| **\*74.11** | \* |  | Kg | **10%** |
| **\*76.05** | 7605.1100 | -- Of which the maximum cross-sectional dimension exceeds 7 mm | 1.Kg  2.t | **5%** |

*Suspension of duty on goods imported for specific mine development operations*

inserted by SI 190/2010 with effect from the 1st January, 2011.

**9K**.  (1) In this section—

**"holder"** and **"mining location"** shall have the meanings assigned to them in the [Mines and Minerals Act [*Chapter 21:05*]](dps://ZS@2105) ;

**"mining area"** means an area comprising the registered mining locations described in the 1st column of the *Second Schedule*;

This ***Second Schedule*** appears at the very end of these Regulations, under the “First Schedule –Repeals” – Editor

**"mining commissioner"** means the mining commissioner of a mining district;

**"mining development operations"** means operations carried out for or in connection with the development of a mine situated in a mining area and includes—

the sinking of shafts; and

(the installation of machinery, equipment, implements, utensils and other articles required for the purpose of producing minerals; and the construction and erection of facilities for the production, treatment, storage, gathering and conveyance of minerals;

**"registered mining location"** has the meaning assigned to it in section 5(1) of the Mines and Minerals Act [*Chapter 21“05*];

**"Secretary"** means the Secretary of the Ministry responsible for the administration of the [Mines and Minerals Act [*Chapter 21:05*]](dps://ZS@2105) or any person authorised by him to exercise his functions under these regulations;

**"specified goods"** means goods of a capital nature specified in a list agreed to between the holder and the Secretary in consultation with the Commissioner-General;

**"specified period"** in relation to any mining area, means the period specified opposite the mining area concerned in the 2nd column of the *Second Schedule*;

This ***Second Schedule*** appears at the very end of these Regulations, under the “First Schedule –Repeals” – Editor

(2) Subject to this section a suspension of duty shall be granted to a holder in respect of specified goods which, during the specified period, are imported by that holder for use solely and exclusively for mining development operations if the holder—

applies in writing for the suspension to the Commissioner-General; and

submits with such application information and documents referred to in [subsection (3)](NULL#9K.3); and

obtains and submits with the application a certificate from the Secretary that the specified goods are eligible for a suspension in terms of this section; and

provides any other information relating to the specified goods that the Commissioner-General may reasonably request.

(3) A person claiming a suspension in terms of this section shall—

      (a) submit, with the application for the suspension, to the proper officer—

    original invoices and other documents acceptable to the Commissioner-General in relation to importation of the specified goods; and

(ii)  a declaration signed by the holder to the effect that the specified goods are to be used solely and exclusively for mine development operations; and

    an undertaking that, if the goods are not used for mine development operations the duty suspension will be paid immediately to the Commissioner-General; and

    identify the mine in respect of which the specified goods are to be used.

(4) If any goods imported or taken out of bond under suspension in terms of this section are not used for the purpose specified, the duty suspended shall immediately become payable on the goods.

(5) No person to whom a suspension of duty in respect of any specified goods has been granted in terms of this section shall sell or otherwise dispose of the goods in Zimbabwe without the prior permission of the Commissioner-General and, subject to [subsection (6)](NULL#9K.6), the payment of such duty on such goods.

(6) If the Commissioner-General gives the permission referred to in [subsection (5)](NULL#9K.5), the Commissioner-General may, in respect of any goods which are to be sold or otherwise disposed of, authorise the payment of a lesser amount of duty than that suspended and, for the purpose of determining such lesser amount of duty, he may take into consideration any depreciation in the value of the goods since the date on which the duty was suspended:

Provided that the Commissioner-General may—

remit the duty on any such goods which are to be sold or otherwise disposed of **more than 5 years** after the date on which duty was suspended;

remit the duty on any piece of equipment imported under suspension in terms of this section, which to the satisfaction of the Commissioner-General, has been damaged beyond economical repair as a result of an accident.

(7) A person to whom a suspension has been granted in terms of this section shall maintain proper records in respect of the specified goods and shall account for them to the Commissioner-General when required to do so by him.

*Suspension of duty on specified motor vehicles imported by Safari operators.*

inserted by SI 199/12, replaced by SI 180/2014.  
The Editor changed this \*section number to below because 9K is already allocated by SI 190/2010. The period was extended by SI 146/2015 from the 31st December, 2015, to expire on 31st December, 2017: and was extended by SI 159/2017 to expire on the date below

**\*9KA.** With effect from 1st January, 2015 to **31st December, 2019,** duty is suspended on specified motor vehicles under the following tariff codes as shown in the *Second Schedule:—*

*Interpretation*

**1.** In these regulations —

"**exclusive use in the Safari Operator business**" means being used entirely for the purposes of the Safari Operator business in respect of their specified use, other than as a benefit to the employees or to the owner;

"**Safari Operator**" means person or organisation —

registered with the Zimbabwe Tourism Authority and the Safari Association of Zimbabwe for a period of not less than 2 years; and

approved by the Minister responsible for Finance;

"**specified new motor vehicle**" means a new motor vehicle imported or a new motor vehicle taken out of bond which is listed in the *Second Schedule*.

*Approval of safari operators*

2. (1) The Minister of Finance and Economic Development in consultation with the Minister of Tourism and Hospitality Industry shall approve a suspension of duty in respect of specified motor vehicles for exclusive use in the Safari Operator business by Safari Operators registered with the Zimbabwe Tourism Authority and the Safari Operators Association of Zimbabwe.

(2) The Commissioner may not grant a rebate of duty to an approved Safari Operator on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C).

*Clearance of imported goods*

3. (1) Any specified motor vehicle to be entered under a suspension of duty provided for in these regulations shall be entered for consumption at the port of entry nearest to the premises of the Safari Operator.

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

*Transfer of imported goods to another place of business*

4. The Commissioner may authorise the transfer of the goods whose duty had been suspended, to another place of business of the same Safari Operator.

*Disposal of rebated goods*

5. (1) Subject to [subsections (2)](NULL#9K.2) and [(3)](NULL#9K.3), a Safari Operator shall not dispose of any motor vehicle cleared under these regulations **within 5 years** of its importation unless —

written authority of the Commissioner is obtained; or

payment of the duty suspended in accordance with these regulations has been made.

(2) The Commissioner may authorise the disposal of the motor vehicle 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 motor vehicle cannot be economically used for the purpose for which it was entered under suspension.

(3) Duty suspended on a motor vehicle, which would have been accidentally destroyed before being used in the Safari’ 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) Motor vehicles shall be admitted under a suspension only if the Safari Operator has furnished to the satisfaction of the Commissioner—

a complete specification of each model of motor vehicle; and

a completed suspension of duty form specified in the *First ScheduIe* and

a valid tax clearance certificate and proof of registration with ZIMRA.

Specified motor vehicles listed in the *Second Schedule* shall be eligible for suspension if imported or taken out of bond under the tariff heading indicated opposite thereto.

*Suspension of duty on power equipment, critical spares and transformer components imported by ZESA Enterprises (ZENT), Zimbabwe Electricity Transmission and Distribution Company (ZETDC) and Zimbabwe Power Company (ZPC)*

replaced by SI 113 of 2016 for one year from \*23 September, 2016  
Expired **23 September, 2017**

**9L**.  EXPIRED FIRST SCHEDULE

**SECOND SCHEDULE**  
MOTOR VEHICLES ELIGIBLE FOR SUSPENSION OF DUTY

**SAFARI OPERATORS**

extended and amended by SI 159/2017 to expire on the 31st December, 2019

|  |  |
| --- | --- |
| ***Tariff Heading*** | ***Description of Goods*** |
| 8704.21.40 | --- Of a payload more than 800kg but not exceeding 1 400kg (but does not include models that are assembled by the local industry). |
| 8704.21.90 | --- Other (of a payload more than 800kg but not exceeding 1400kg) but does not include models that are assembled by the local industry |
| 8704.31.40 | --- Of a payload more than 800kg but not exceeding 1 400 kg (but does not include models that are assembled by the local industry.) |
| 8704.31.90 | --- Other (of a payload more than 800kg but not exceeding 1400kg (but does not include models that are assembled by the local industry). |

*Suspension of duty on wheat flour imported by approved Importers*

inserted by SI 154/2012 w.e.f.1st October, 2012 and replaced by SI 183/2014 with effect from the 1st January, 2015

**9M**.  With effect from 1st January, 2015 to **31st December, 2016**, duty is suspended on **wheat flour** imported by approved wheat importers.

period was extended by SI 146/2015 to expire on the date above

*Interpretation*

**1.**    In these regulations: —

"**approved wheat flour importer**" means the importers listed in the *Schedule* below;

”**wheat flour**" means wheat flour of tariff code **1101.0010**, being imported entirely for the blending purposes in quantities not exceeding the monthly tonnage specified against each approved importer listed in the *Schedule*.

*Approval of wheat flour importers*

**2.**    (1) The Minister of Finance and Economic Development in consultation with the Minister of Agriculture, Mechanisation and Irrigation Development shall approve a list of wheat flour importers for the purpose of this suspension.

(2) The Commissioner may not grant a suspension of duty to an approved wheat flour importer on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C)*.*

*Clearance of imported wheat flour*

**3.** (1) An approved wheat flour importer shall import wheat flour under suspension of duty as provided for in these regulations through a port of entry of its choice.

(2) An approved wheat flour importer shall, when effecting entry on importation, or on removal from bond of wheat flour under a suspension, submit with the relevant bill of entry a declaration signed by it, to the effect that the wheat flour is to be used for blending purposes at the approved wheat flour importer's business.

(3 The consignments or flour imported under these regulations shall be in the name of the approved wheat flour importer as listed in the *Schedule* .

*Effective rate of duty*

4. Subject to these regulations the effective rate of duty shall be **5%.**

*Disposal of rebated wheat flour*

5. (1) Subject to sections (2) and (3) an approved wheat flour importer shall not dispose of any wheat flour cleared under suspension unless —

written authority of the Commissioner is obtained; or

payment of the duty suspended in accordance with these regulations has been made.

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

(3) Duty suspended on wheat flour, which would have been accidentally destroyed before being used in the approved wheat flour'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) Wheat flour shall be admitted under a suspension only if the approved wheat flour importer has, furnished to the satisfaction of the Commissioner —

an undertaking indicating the quantity being imported; and

the approved wheat flour importer's name as listed in the *Schedule* to these regulations; and

a valid tax clearance certificate and proof of registration in terms of the [Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311)*.*

**SCHEDULE**  
APPROVED WHEAT FLOUR IMPORTERS ELIGIBLE FOR SUSPENSION OF DUTY

Schedule substituted by SI 135/2015 with effect from the 31st December, 2015

|  |  |  |
| --- | --- | --- |
| ***Name of Company*** | ***Trading as*** | ***Approved monthly allocation***  ***(Metric Tonnes)*** |
| Lobel's Bread (Private) Limited | Lobel's Bread | 1 300 |
| Proton Bakers (Private) Limited | Proton Bakers | 750 |
| Right Call Investments (Private) Limited | — | 200 |
| Lobels Biscuits (Private) Limited | — | 400 |
| Arenel (Private) Limited | — | 130 |
| Bread Company Zimbabwe | Innscor Africa | 650 |
| J. Mapuvire (Private) Limited | Nyaningwe Bakery | 100 |

*Suspension of Duty on Carbon Dioxide Compliant and  
Hydrofluorocarbon-free Coolers imported by Approved Importers*

Inserted by SI 82/13; substituted by SI 127/14 expired on 31st December, 2014; re-enacted by SI 51/2015 gazetted on the 17th April, 2015 , and further by SI 60/2016 gazetted on the 10th June,2016**.**]

**9N**.  With effect from 1st January, 2016 up to **31st July, 2016** duty is suspended on carbon dioxide compliant and hydrofluoro carbon free (HFC-free) coolers imported by approved importers.

*Interpretation*

**1.**    In these regulations—

"**approved importer**" means an importer approved by the Minister of Finance and Economic Development to import carbon dioxide compliant and HFC-free coolers duty free as specified in the *Schedule* to these regulations;

"**carbon dioxide compliant and HFC-free coolers**" means refrigeration equipment that use compressed carbon dioxide as a refrigerant and is HFC Free; and

"**duty**" means rebate of **surtax** only.

*Approval of Carbon Dioxide Compliant and HFC-Free Coolers Importers*

**2.**    (1) The Minister of Finance and Economic Development approved a suspension of duty in respect of new carbon dioxide compliant and HCF-free coolers falling in tariff code 8418.5000 and imported by an approved importer.

(2) The Commissioner shall suspend duty on new carbon dioxide compliant and HFC-free coolers imported by an approved importer up to a maximum specified in the *Schedule* below.

*Clearance of imported Carbon Dioxide Compliant and HFC-*

*Free Coolers*

**3**.(1) New carbon dioxide compliant and HCF-free coolers falling in tariff code **8418.5000** to be entered under suspension of duty provided for in terms of these regulations shall be entered for consumption at any port of entry.

(2) An approved importer shall, when effecting entry on importation, or on removal from bond of new carbon dioxide compliant and HCF-Free coolers falling in tariff code 8418.5000 under suspension, submit with the relevant bill of entry a declaration signed by the approved importer to the effect that the carbon dioxide compliant and HFC-Free coolers are not to be disposed of in Zimbabwe **within 5 years** from date of importation.

*Disposal of goods cleared under suspension of duty*

**4**.(1) Subject to sections (2) and (3) an approved importer shall not dispose of any carbon dioxide compliant and HFC-Free coolers cleared under suspension of duty unless—

written authority of the Commissioner is obtained; or

payment of the suspended duty in accordance with these regulations has been made.

(2) The Commissioner may authorise the disposal of any carbon dioxide compliant and HFC-Free coolers cleared under suspension 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 carbon dioxide compliant and HFC-Free coolers cannot be economically used for the purpose for which they were entered under suspension.

(3) Duty on carbon dioxide compliant and HFC-Free coolers cleared under suspension, which would have been accidentally destroyed before being used in the approved importer's business may be remitted if the Commissioner is satisfied that every reasonable effort was made and precaution taken to prevent their destruction.

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

**5**. Carbon dioxide compliant and HFC-Free coolers shall be admitted under suspension only if the approved importer has furnished to the satisfaction of the Commissioner—

a declaration that the carbon dioxide compliant and HFC-Free coolers being imported are carbon dioxide compliant ; and

a valid tax clearance certificate and proof of registration in terms of the [Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311).

SCHEDULE  
APPROVED IMPORTERS ELIGIBLE FOR SUSPENSION OF DUTY

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **NAME OF APPROVED IMPORTER** | **APPROVED**  **COOLER TYPE** | | **TOTAL NUMBER OF COOLERS APPROVED FOR 2016** | |  |
| **DELTA**  **CORPORATION LTD** | EV24 SSD R 134A Single Door Cooler | | 210 | |  |
|  | eKOCool-35 Solar Chest Cooler | | 150 | |  |
|  | ER 130 Coke Cooler | | 35 | |  |
|  | FV1200 D R134A Coke Double Door Cooler | | 90 | |  |
|  | S12 D Coke Cooler | | 50 | |  |
|  | **TOTAL APPROVED COOLERS** | |  | |  |
| **2** |  |  |  | **2014** | |
| **COOLER TYPE** |  | **MUTARE**  **BOTTLING**  **COMPANY** | **SCHWEPPES**  **ZIMBABWE**  ***LIMITED*** |  | |
|  | 313 | 40 | 100 | 453 | |
| FV 100 Counter Top | 49 | 0 | 400 | 449 | |
| FV 400 | 494 | 0 | 200 | 694 | |
| ER 130 | 189 | 5 | 0 | 194 | |
| Retro | 132 | 31 | 0 | 163 | |
| HV 1200 Double sided sliding | 477 | 0 | 0 | 477 | |
| Counter top | 41 | 0 | 0 | 41 | |
| S12-Counter top | 181 | 0 | 0 | 181 | |
| Froster Freezers | 30 | 0 | 0 | 30 | |
| Small Table Top | 20 | 26 | 200 | 246 | |
| Easy Reach Express (Open Style 214L) | 0 | 6 | 80 | 86 | |
| OPXS | 0 | 0 | 80 | 80 | |
| Open Showcase Gondola End Cooler | 0 | 0 | 10 | 10 | |
| **Total** | **196** | **108** | **1070** | **3104** | |

*Suspension of duty on Civil Aviation security equipment.*

Inserted by SI 179/09 with effect from the 13th November, 2009.

**9P**.  Duty is wholly suspended on goods of commodity codes —

|  |
| --- |
|  |

*Suspension of duty on powdered milk imported by approved importers*

Inserted by SI 64/14 w.e.f.4th April, 2014 and replaced by SI 182/14. w.e.f. 1st January, 2015.The expiry date was extended to 31st December,2015 by SI 146/15, and further extended to the date below by **SI 159/17** gazetted on the 29thth December, 2017

**9Q**.  With effect from the 1st January, 2015 to **31st December, 2019** duty is suspended on powdered milk imported by approved importers in terms of these regulations.

*Interpretation*

1.    In these regulations —

"**approved powdered” milk importer**" means the importers listed in the *Schedule* below;”

"**powdered milk**" means milk of tariff code 0402.**1099** and 0402.**2199**, being imported entirely for the process of manufacture of milk and milk products in quantities not exceeding the annual tonnage specified against each approved powdered milk importer listed in the *Schedule*.

*Approval of powdered milk importers*

2. The Minister of Finance and Economic Development shall approve a list of powdered milk importers for the purpose of this suspension.

(2) The Commissioner may not grant a suspension of duty to an approved powdered milk importer on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C)

*Clearance of imported powdered milk*

3. (I) Any powdered milk to be entered under a suspension of duty provided for in these regulations shall be entered for consumption at the port of entry of the approved importer's choice.

(2) An approved powdered milk importer shall, when effecting entry on importation, or on removal from bond of powdered milk under a suspension, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the powdered milk is to be used for processing purposes at the approved powdered milk importer's place of business.

*Effective rate of duty*

4. Subject to these regulations the approved powdered milk importer shall import the powdered milk free of duty.

*Disposal of rebated powdered milk*

5. (1) Subject to [subsections (2)](NULL#9Q.2) and [(3)](NULL#9Q.3), an approved powdered milk importer shall not dispose of any powdered milk cleared under suspension unless —

(a)  written authority of the Commissioner is obtained; or

(b)  payment of the duty suspended in accordance with these regulations has been made.

(2) The Commissioner may authorise the disposal of powdered milk 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 powdered milk cannot be economically used for the purpose for which it was entered under suspension.

(3) Duty suspended on powdered milk, which would have been accidentally destroyed before being used in the approved powdered milk importer'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) Powdered milk shall be admitted under a suspension only if the approved powdered milk importer has furnished to the satisfaction of the Commissioner

a declaration indicating the quantity being imported; and

the approved powdered milk importer's name as listed in the *Schedule* to these reguIations; and

a valid tax clearance certificate and proof of registration in terms of the [Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311).

**SCHEDULE**  
APPROVED POWDERED MILK IMPORTERS ELIGIBLE FOR  
SUSPENSION OF DUTY

Schedule substituted by SI 159/2016 with effect from the 1st January, 2017 and further by SI 159/2017 to **31st December, 2019**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Ring fenced Quantities (Kg *per annum)*** | | **Ring fenced Quantities (Kg *per annum)*** | |
| **Name of company** | **Full Cream Milk Powder** | | **Skimmed Milk Powder** | |
| Alpha Omega Dairy | 100 | 000 |  |  |
| Carnethy Estate (Pvt)Ltd | 60 | 000 |  |  |
| Competitive Brand Shapers  t/a CBS | 80 | 000 |  |  |
| Dairibord Zimbabwe (Pvt) Limited | 1 220 | 000 | 1 500 | 000 |
| Dendairy (Pvt) Limited | 1 800 | 000 | 670 | 000 |
| Gouda Gold, t/a Yomilk | 90 | 000 |  |  |
| Kefalos Cheese Products | 300 | 000 | 200 | 000 |
| Kershelmer Dairies | 40 | 000 | 20 | 000 |
| Nestle Zimbabwe (Pvt) Limited | - |  | 300 | 000 |
| Probrands (Pvt) Limited | 500 | 000 | 50 | 000 |
| Milkzim (Pvt) Limited | 10 | 000 | 1 | 000 |
| Machiareer (Pvt) Limited t/a Mr. Brands | 60 | 000 | - |  |

*Suspension of duty on bottler grade sugar imported by approved importers*

Inserted by SI 65/14 w.e.f. the 1st January, 2014 until expired on the 30th June, 2014: replaced by SI 181/14 w.e.f.1st January, 2015

**9R**.  – [- expired 30th June, 2015]

*Suspension of duty on capital equipment, spare parts and components for Beitbridge Bulawayo Railway (Pvt) Ltd*

inserted by SI 16/18 gazetted on the 9th February, 2018

**9S**.  A suspension of duty shall (for a period 1st December, 2017 to **30th November, 2018**) be granted on capital equipment, spare parts and components for Beitbridge Bulawayo Railway (Private) Limited with the following tariff codess:—

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 4016.9390 | 6810.9100 | 7302.1010 | 7302.3000 | 7302.4000 | 7306.9010 |
| 8409.9100 | 8412.9000 | 8413.8100 | 8414.5190 | 8414.5990 | 8414.8090 |
| 8421.2300 | 8421.3100 | 8471.8000 | 8481.4000 | 8482.8000 | 8501.3100 |
| 8501.3200 | 8501.3400 | 8507.8000 | 8511.4000 | 8512.3000 | 8536.1000 |
| 8536.2090 | 8536.4900 | 8536.5000 | 8537.2010 | 8539.1090 | 8541.1000 |
| 8545.2000 | 8602.1000 | 8606.1000 | 8606.3000 | 8606.9100 | 8606.9200 |
| 8606.9900 | 8607.1900 | 8607.2100 | 8607.3000 | 8607.9100 | 8607.9900 |
| 8608.0000 | 8708.9100 | 9026.8000 | . |  |  |

*Suspension of duty on fertilisers imported by approved importers*

inserted by SI 90/15 w.e.f. 1st September, 2015 expired **31st December, 2017** i.t.o. SI 73/2017

**9T**.  [ expired ]

*Suspension of duty on semi-Knocked Down (SKD) Televisions, SKD Refrigerators and SKD Freezers imported by approved importers*

inserted by SI 44/16 with effect from the 15th April, 2016

**9U.**

*Interpretation*

**1**.    In these regulations —

“**approved importer**” means the assemblers of SKD televisions, SKD refrigerators and SKD freezers approved and registered by the Commissioner;

"**SKD refrigerators and SKD freezers**” means refrigerators and freezers of tariff code 8418.1000, 8418.2100, 8418.2900, 8418.3000, 8418.4000 and 8418.5000. being imported by an approved importer entirely for completion of the process of manufacture of refrigerators and freezers;

"**SKD televisions**” means the televisions of tariff code 8528.7100, 8528.7200 and 8528.7300, being imported by an approved importer entirely for completion of the process of manufacture of televisions

*Approval of importers of SKD televisions, SKD refrigerators and SKD freezers*

(2) The Commissioner shall approve importers for the purpose of this suspension.

(3) The Commissioner may not grant a suspension of duty to an approved importer on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C).

*Clearance of imported SKD televisions, SKD refrigerators and SKD freezers*

(1) Any SKD television or SKD refrigerator or SKD freezer to be entered under a suspension of duty provided for in these regulations shall be entered for consumption at the port of entry of the approved importer’s choice.

(2) An approved importer shall, when effecting entry on SKD television, SKD refrigerator and SKD freezer importation, or on removal from bond under a suspension, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the SKD televisions or SKD refrigerators or SKD freezers are to be used for processing purposes at the approved importer’s place of business.

*Effective rate of duty*

substituted by SI 67/16 with effect from the 24th June,2016

4.    Subject to these regulations the approved importer shall import the —

(i)  the SKD television at a rate of duty of 10% *ad valorem*; or.

(ii)  the SKD refrigerator or freezer at a rate of duty of 25% *ad valorem*.

*Disposal of SKD televisions, SKD refrigerators and SKD freezers under suspension of duty*

(1) Subject to [subsections (2)](NULL#9T.2) and [(3)](NULL#9T.3), an approved importer shall not dispose of any SKD television or SKD refrigerator or SKD freezer cleared under these suspension regulations unless —

(a)  written authority of the Commissioner is obtained; or

(b)  payment of the duty suspended in accordance with these regulations has been made.

(2) The Commissioner may authorise the disposal of SKD television or SKD refrigerator or SKD freezer 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 SKD television or SKD refrigerator or SKD freezer cannot be economically used for the purpose for which it was entered under suspension.

(3) Duty suspended on SKD television or SKD refrigerator or SKD freezer which would have been accidentally destroyed before being used in the approved importer’s business, may be remitted if the Commissioner is not 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*

(1) SKD televisions, SKD refrigerators and SKD freezers shall be admitted under a suspension only if the approved importer has furnished to the satisfaction of the Commissioner—

(a)  a declaration indicating the quantity being imported; and

(b)  the importer’s name as approved and registered by the Commissioner; and

(c)  a valid tax clearance certificate and proof of registration in terms of the [Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311).

*Suspension of duty on Semi-Knocked Down (SKD) single and double cab motor vehicle kits imported by approved assemblers*

**9V.**

inserted by SI 136/16 with effect from the 4th November, 2016, expiring 3 years thereafter ]

**1**.  Customs duty is suspended on SKD single and double cab motor vehicle kits imported by approved assemblers in terms of these regulations.

*Interpretation*

**2**.  In these regulations—

“**assembler**” means any person who is registered as an assembler of single and double cab motor vehicles in terms of [section *six*](NULL#6)*;*

“**form**” means the appropriate form referred to in the *First Schedule*;

“**semi-knocked down (SKD) single and double cab motor vehicle kits** ” means assembly kits for motor vehicles described under tariff code 8704.2120, 8704.2130, 8704.2140, 8704.3120, 8704.3130, and 8704.3140 being imported by an approved assembler entirely for completion of the process of assembling single and double cab motor vehicles.

*Completion and use of prescribed forms*

**3**.  (1) All forms required in terms of these regulations and copies thereof shall be completed indelibly 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 or that it has not been properly completed.

*Grant of suspension*

**4**.  (1) Subject to these regulations, a suspension of duty shall be granted on SKD single and double cab motor vehicle kits imported or taken out of bond by an assembler for use in the assembly of single and double cab motor vehicles.

(2) No suspension of duty shall be granted on built-up single and double cab motor vehicle bodies.

*Effective rate of duty*

**5**.  Subject to these regulations, the approved assembler shall import the SKD single and double cab motor vehicle kits at a rate of duty of ten percent (**10%**) *ad valorem*.

*Registration of assemblers*

**6**.  (1) Any person who wishes to claim a suspension of duty in terms of these regulations shall apply to the proper officer in Form MVAS 1 for registration as an assembler.

(2) An application referred to in [subsection (1)](NULL#6.1) shall be supported by such additional information or documents as the Commissioner may require and shall be made before the importation or removal from bond of any SKD single and double cab kits intended for single and double cab motor vehicle assembly.

(3) On receipt of an application in terms of this section the proper officer shall, before referring the application by the Commissioner, inspect the premises and machinery of the person making the application and report his or her findings to the Commissioner.

(4) If the Commissioner approves the application, he or she shall call on the person making the application to—

(a)  erect on his or her premises the stores provided for in [section *eleven*](NULL#11);

(b)  entry into a bond in Form No. 150, with sufficient surety in an amount determined by the Commissioner, for the securing of the suspended duty and compliance with the requirements of these regulations.

(5) When the application has complied with the requirements of [subsection (4)](NULL#6.4) to the satisfaction of the Commissioner, the Commissioner shall register the person as an assembler.

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

(a)  adequate control of SKD single and double cab motor vehicle kits imported or taken out of bond under suspension of duty is not likely to be maintained; or

(b)  any provisions of these regulations will not be complied with.

*Approval of assemblers of SKD single and double cab motor vehicle kits*

**7**.  (1) The Commissioner shall approve assemblers for the purpose of this suspension.

(2) The Commissioner may not grant a suspension of duty to an approved assembler on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C)*.*

*Specifications of SKD single and double cab motor vehicle kits to be supplied to Commissioner*

**8**.  (1) SKD single and double cab motor vehicle kits shall be admitted under suspension only if—

(a)  the assembler has furnished the Commissioner with—

(i)    a complete specification of each model of any single or double cab motor vehicle which he or she proposes to assemble; and

(ii)    a comprehensive description of the S KD single and double cab motor vehicle kits which are to be used in the assembly of each model of single and double motor vehicle; and

(b)  the process of assembly of each model has been approved by the Commissioner using either—

(i)  the process of assembly from the supplier; or

(ii)  a summarised process of assembly followed by a complete process of assembly once a number of units have been assembled.

(2) An assembler shall not, without the prior approval of the Commissioner, substantially alter the process of assembly approved in terms of paragraph (b) of section (1).

*Eligibility of SKD single and double cab motor vehicle kits for  
suspension*

**9**.  (1) Subject to [subsection (2)](NULL#9.2), SKD single and double cab motor vehicle kits shall not be admitted under suspension unless each consignment of such kits is, on importation into Zimbabwe, packed so as to contain the exact quantities to complete the models whose specifications have been furnished to the Commissioner in terms of [section *eight*](NULL#8)and which are referred to in the invoice relating to that consignment.

(2) SKD single and double cab motor vehicle kits which were wrongly supplied or which have been damaged may be admitted under suspension if the Commissioner is satisfied that they were so wrongly supplied or damaged.

(3) SKD single and double cab motor vehicle kits imported otherwise than in accordance with [subsection (1)](NULL#9.1) may be admitted under suspension if the Commissioner is satisfied that there has been substantial compliance with that subsection in any particular case.

*Clearance of SKD single and double cab motor vehicle kits*

**10**.  (1) SKD single and double cab motor vehicle kits to be entered under the suspension of duty provided for in these regulations shall be entered for consumption at the port of entry.

(2) An assembler shall, when effecting entry on importation, or on removal from bond of SKD single and double cab motor vehicle kits intended for assembly under this suspension, submit with the relevant bill of entry a declaration signed by him or her to the effect that the said SKD single and double cab motor vehicle kits are to be used solely in the assembly of single or double cab motor vehicles.

*Storage of SKD single and double cab motor vehicle kits cleared  
under suspension*

**11**.  (1) The assembler shall provide on his premises secure stores for the safe storage of SKD single and double cab motor vehicle kits on which duty has been suspended and shall, at his or her own expense provide the necessary fastenings so that the stores may be secured with customs locks.

(2) No SKD single and double cab motor vehicle kits with duty suspension may be stored elsewhere than in the stores provided for in [subsection (1)](NULL#11.1), and no such store shall, without the prior written permission of the Commissioner, be used for any other purpose other than for the storage of SKD single or double cab motor vehicles kits.

*Assembler to keep stock-book*

**12**.  (1) An assembler shall keep a stock-book in a form approved by the Commissioner, showing full particulars of all receipts and disposals of SKD single and double cab motor vehicle kits entered for the assembly of single or double cab motor vehicle s in such a manner that the suspended SKD single and double cab motor vehicle kits can readily be accounted for to the satisfaction of the Commissioner.

(2) If an assembler fails to keep a stock-book in the manner approved in terms of [subsection (1)](NULL#12.1), any suspended SKD single and double cab motor vehicle kits received by the assembler 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 suspension was granted unless the assembler satisfies the Commissioner that the suspended SKD single and double cab motor vehicle kits were used for the purpose for which the suspension was granted.

(3) The stock-book and premises of an assembler shall be open for inspection by an officer at any time.

*Disposal of suspended SKD single and double cab motor vehicle kits*

**13**.  (1) Subject to [subsection (2)](NULL#13.2) and [(3)](NULL#13.3) an assembler shall not, except with the written authority of the Commissioner and on payment of the duty suspended, dispose of any SKD single and double cab motor vehicle kits otherwise than in accordance with these regulations.

(2) The Commissioner may authorise the disposal of suspended SKD single and double cab motor vehicle kits on payment of such duty, not exceeding the amount of duty suspended as he or she thinks fit, if, in the opinion of the Commissioner, the SKD single and double cab motor vehicle kits cannot be economically used for the purpose for which they were entered under suspension.

(3) An assembler shall, when required by the Commissioner to do so, carry out under the supervision of an officer, at such time as the Commissioner may consider necessary, any assembly operation in which SKD single and double cab motor vehicle kits entered under suspension are used.

(4) Duty on suspended SKD single and double cab motor vehicle kits which are accidentally destroyed before being used in the assembly of single or double cab motor vehicles may be remitted if the Commissioner is satisfied that every reasonable effort was made and precaution taken to prevent their destruction.

*Cancellation of registration*

**14**.  (1) The Commissioner may cancel or suspend the registration of an assembler if such assembler—

(a)  ceases to assemble single or double cab motor vehicles; or

(b)  fails to comply with or contravenes any of the provisions of these regulations; or

(c)  so requests.

(2) If any registration is cancelled in terms of [subsection (1)](NULL#14.1), any duty suspended shall immediately become due and payable.

**FIRST SCHEDULE** *(*[*Section 2*](NULL#2)*)*

|  |  |
| --- | --- |
| ***Form*** | ***Title*** |
| *MVAS 1* | Application for registration |
| 150 | Single and Double Cab Motor Vehicle Assembler’s Bond |

In terms of section 5(2) of the [Interpretation Act [ *Chapter 1:01*]](dps://ZS@0101), the stated forms are not published in these regulations. They may be inspected free of charge at the offices of the Zimbabwe Revenue Authority, Harare, or at any of the offices of the Zimbabwe Revenue Authority in any region.

*Suspension of duty on hydrogenated soya bean oil by approved importers*

**9W.** Customs Duty is suspended on hydrogenated soya bean oil imported by approved importers in terms of these regulations.

(2) These regulations shall be for a period of 12 months with effect from 1st July, 2017 to **30th June, 2018.**

*Interpretation*

**2**.  In this section:—

"**approved hydrogenated soya bean oil importer**" means an importer approved by the Minister of Finance and Economic Development as listed in the *Schedule* below;

"**hydrogenated soya bean oil**" means hydrogenated soya bean oil of tariff code 1516.2090. being imported.

*Approval of hydrogenated soya bean oil importers*

**3.** (1) The Minister of Finance and Economic Development shall approve a list of hydrogenated soya bean oil importers for the purpose of these regulations.

(2) The Commissioner may not grant a suspension of duty to an approved hydrogenated soya bean oil importer on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C).

*Effective rate of duty*

**4.** Subject to these regulations the approved hydrogenated soya bean oil importer may import the hydrogenated soya bean oil free of customs duty.

*Clearance of imported hydrogenated soya bean oil*

**5.** (1) Any hydrogenated soya bean oil to be entered under a suspension of duty provided for in these regulations shall be entered for consumption at the port of entry.

(2) An approved importer shall, when effecting entry on importation, or on removal from bond of hydrogenated soya bean oil under a suspension, submit with the relevant bill of entry, a declaration signed by him or her, to the effect that the hydrogenated soya bean oil is to be used for manufacturing purposes at the approved hydrogenated soya bean oil importer's business.

*Disposal of hydrogenated soya bean oil suspended from payment of duty*

**6.** (1) Subject to [subsections (2)](NULL#2.2) and [(3)](NULL#2.3) an approved hydrogenated soya bean oil importer shall not dispose of any hydrogenated soya bean oil cleared under suspension unless:—

(a)  written authority of the Commissioner is obtained; or

(b)  payment of the duty suspended in accordance with these regulations has been made.

(2) The Commissioner may authorise the disposal of hydrogenated soya bean oil 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 hydrogenated soya bean oil cannot be economically used for the purpose for which it was entered under suspension.

(3) Duty suspended on hydrogenated soya bean oil, which would have been accidentally destroyed before being used in the approved hydrogenated soya bean oil importer's business may not 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*

**7.** (1) Hydrogenated soya bean oil shall be admitted under a suspension only if the approved hydrogenated soya bean oil importer has furnished to the satisfaction of the Commissioner:—

(a)  a declaration indicating the quantity being imported; and

(b)  the importer's name as approved by the Commissioner; and

(c)  a valid tax clearance certificate and proof of registration in terms of the Revenue Authority Act [*Chapter: 23:11*].

**SCHEDULE**

APPROVED HYDROGENATED SOYA BEAN OIL IMPORTER

ELIGIBLE FOR SUSPENSION OF DUTY

|  |  |
| --- | --- |
| ***Name of Company*** | ***Ring Fenced Hydrogenated Soya Bean Oil (per month)*** |
| Olivine Industries (Private) Limited | 240 (two hundred and forty) metric tons” |

*Suspension of duty on raw wine imported by approved  
manufacturers*

**Editor’s Note**: SI 160/2016 inserted this Suspension for only \*one year which expired on the **31st December, 2017** : yet SI 159/17 was gazetted on the 29th December, 2017 amending the Schedule but NOT extending its validity

**9X.**1.These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2016 (No. 162).

(2) These regulations shall be valid for a period of \*one year from 1st January, 2017 to **31st December,2017**.

In this section:

“**approved wine manufacturer**” means any importer approved and licensed by the Minister of Agriculture, Mechanisation and Irrigation Development in consultation with the Minister of lndustry and Commerce to import raw wine in quantities not exceeding the volumes specified in the *Schedule* below;

“**raw wine**” means wine of commodity code 2204.2999 in quantities listed in the *Schedule* below being imported entirely for the process of manufacture of wine.

(1) The Minister of Finance and Economic Development in consultation with the Minister of Industry and Commerce shall approve a list of wine manufacturers for the purposes of these regulations.

(2) With effect from 1st January, 2017, excise duty is suspended on raw wine imported by approved wine manufacturers.

(3) The Commissioner may refuse to grant a suspension of duty to an approved wine manufacturer on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C).

(4) The Commissioner shall not grant a suspension of duty to an approved wine manufacturer where the manufacturer does not have a licence issued by the Minister of Finance and Economic Development.

(5) Any raw wine to be entered under a suspension of excise duty provided for in these regulations shall be entered for consumption at the port of entry.

(6) An approved wine manufacturer shall, when effecting entry on importation, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the raw wine is to be used for processing purposes at the approved wine manufacturer’s business.

(7) Subject to these regulations the approved wine manufacturer shall import the raw wine free of excise duty.

**SCHEDULE**   
QUANTITY OF RAW WINE ELIGIBLE FOR SUSPENSION OF EXCISE DUTY

|  |  |  |
| --- | --- | --- |
| **Description of goods** | **Commodity code** | **Ring fenced allocation (litres)** |
| Other wine of alcoholic strength by volume | 2204.29.99 | 90, 000 |
| not exceeding 14% vol |  |  |

*Suspension of duty on luxury buses imported by approved importers*

Inserted by SI 16 /17 gazetted on the 20th January,2017 and further extended to the date below and amended by **SI 159/17** gazetted on the 29thth December,2017

**9Y.**1.These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2016 (No. 162).

(2) These regulations shall be effective from 1st January, 2017 to **31st December, 2018.**

*Interpretation*

In these regulations:—

“**approved luxury bus importer**” means a bus operator who is registered with the Coach and Bus Operators Association and approved in terms of section *two* of these regulations;

“**luxury bus**” means a bus of tariff code 8702.10.11 and 8702.90.11, being imported or removed in bond by an approval luxury bus importer.

*Approval of luxury bus importers*

2. (1) The Minister of Finance and Economic Development shall, in consultation with the Minister of Transport and Infrastructural Development and the Coach and Bus Operators Association, approve a list of luxury bus importers for the purpose of this suspension.

(2) The Commissioner may not grant a suspension of duty to an approved luxury bus importer on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C).

*Clearance of imported luxury bus*

3. (1) An approved luxury bus importer may import a **maximum of 2** luxury buses each *per annum* under suspension of duty as provided for in these regulations.

(2) A **maximum of 25** luxury buses in total shall be eligible for importation or removal from bond by luxury bus importers in terms of these regulations.

maximum number reduced from 30 to the above by SI 159/17 gazetted on the 29thth December,2017

(3) An approved luxury bus importer shall, when effecting entry on importation or on removal from bond of a luxury bus under suspension, submit with the relevant bill of entry, a declaration signed by him or her, to the effect that the luxury bus is to be used for transporting persons in line with the approved luxury bus importer’s business.

(4) The consignments of luxury buses imported under these regulations shall be in the name of the approved luxury bus importer.

*Effective rate of duty*

4. Subject to these regulations the effective rate of duty on the luxury bus shall be **5%**.

*Disposal of luxury bus imported under suspension of duty*

5. (1) Subject to [sections *two*](NULL#2) and [*three*](NULL#3)*,* an approved luxury bus importer shall not dispose of any luxury bus cleared under this suspension of duty unless:—

(a)    written authority of the Commissioner is obtained; or

(b)    payment of the duty suspended in accordance with these regulations has been made.

(2) The Commissioner may authorise the disposal of a luxury bus on payment of such duty, not exceeding the amount of duty suspended, as he or she deems necessary, where it has been proven that the luxury bus cannot be economically used for the purpose which it was entered under suspension.

(3) Duty suspended on a luxury bus, which would have been accidentally destroyed before being used in the approved luxury bus importer’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**. A luxury bus shall be admitted under suspension of duty only if the approved luxury bus importer has furnished to the satisfaction of the Commissioner:—

(a)  written authority from the Ministry of Transport and Infrastructural Development indicating the make, model, engine number and chassis number of the luxury bus being imported; and

(b)  the approved luxury bus importer’s name as authorised by the Ministry of Finance and Economic Development; and

(c)  a valid tax clearance certificate and proof of registration in terms of the [Revenue Authority Act [ *Chapter 23:11*]](dps://ZS@2311).

*Suspension of duty on ammonia gas imported by Sable Chemical Industries Limited*

Inserted by SI 54 /17 gazetted on the 25th April,2017

**9Z.**1.These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2016 (No. 162).

With effect from the 14th February, 2017, and until 32st December,2018, duty on ammonia gas of tariff code 2814.1000 imported by Sable Chemical Industries Limited is wholly suspended in the quantities listed in the *Schedule* below—

**SCHEDULE**   
QUANTITY OF AMMONIA GAS ELIGIBLE FOR SUSPENSION OF EXCISE DUTY

|  |  |  |  |
| --- | --- | --- | --- |
| **Description of goods** | **Commodity code** | **Ring fenced allocation (metric litres)** | **Period of rebate validity** |
| Ammonia gas | 2814.1000 | 22, 000 | 2016/2017 cropping season |
| Ammonia gas | 2814.1000 | 60, 000 | 2017/2018 cropping season |

*Suspension of duty on fertilised poultry eggs for hatching imported by approved poultry breeders*

Inserted by SI 124 /17 gazetted on the 29th September,2017- expired 31st December, 2017

9BB    [expired 31st December,2017]

*Suspension of duty on white cement imported by approved tile manufacturers*

Inserted by SI 159 /17 gazetted on the 29th December,2017

**9CC**.With effect from 1st January, 2018, customs duty is suspended on white cement imported by approved manufacturers in terms of these regulations: —

(a)  In terms of these regulations: —

“**tile manufacturers**” means an importer approved and licensed by the Minister of Industry, Commerce and Enterprise Development to import white cement in quantities not exceeding the quantities specified in the *Schedule* below;

“**white cement**” means goods of commodity code 2523.21.00 in quantities listed in the *Schedule* below being imported entirely for the process of manufacturing tile adhesive.

(b)  the Commissioner may refuse to grant a suspension of duty to an approved tile manufacturer on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C);

(c)  the Commissioner shall not grant a suspension of duty to an approved tile manufacturer where the tile manufacturer does not have a licence issued by the Minister of Industry, Commerce and Enterprise Development;

(d)  an approved tile manufacturer shall, when effecting entry on importation, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the white cement is to be used for the manufacture of tile adhesive at the approved tile manufacturer’s business;

(e)  subject to these regulations the approved tile manufacturer shall import the white cement at a rate of duty of **5 %.**

**SCHEDULE**   
LIST OF APPROVED TILE MANUFACTURERS ELIGIBLE FOR SUSPENSION OF DUTY

|  |  |  |
| --- | --- | --- |
| **Name of Approved Tile Manufacturers** | **Ring fenced quantity of white cement per month** | **Customs**  **duty** |
| **Progil Investments (Private) Limited** | **30 000** | **5%** |
| **Glue and Chemical Products (Private) Limited** | **25 000** | **5%** |
| **Splash Paints and Adhesives** | **25 000** | **5%** |
| **Leadclose Trading (Private) Limited** | **5 000** | **5%** |
| **Earthern Fire (Private) Limited** | **2 500** | **5%** |
| **Maxitiles (Private) Limited** | **2 500** | **5%** |
| **Sphinx Bath and Tile (Private) Limited** | **2 500** | **5%** |

*Suspension of duty on tyre casings imported by approved tyre retreaders*

Inserted by SI 159 /17 gazetted on the 29th December,2017

**9DD**.With effect from 1st January, 2018, customs duty is suspended on tyre casings imported by approved tyre retreaders in terms of these regulations: —

(a)  In terms of these regulations: —

“**tyre retreaders**” means an importer approved and licensed by the Minister of Industry, Commerce and Enterprise Development to import tyre casings in quantities not exceeding the quantities specified in the *Schedule* below;

“**tyre casings**” means goods of commodity code 4012.12.90 in quantities listed in the *Schedule* below being imported entirely for the process of retreading tyres;

(b)  the Commissioner may refuse to grant a suspension of duty to an approved tyre retreader on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C);

(c)  the Commissioner shall not grant a suspension of duty to an approved tyre retreader where the tyre retreader does not have a license issued by the Minister of Industry, Commerce and Enterprise Development;

(d)  an approved tyre retreader shall, when effecting entry on importation, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the tyre casings are to be used for retreading purposes at the approved tyre retreader’s business;

(e)  subject to these regulations the approved tyre retreader shall import the casings at a rate of duty of **15%.**

**SCHEDULE**   
LIST OF APPROVED TYRE RE-TREADERS ELIGIBLE FOR SUSPENSION OF DUTY

|  |  |  |
| --- | --- | --- |
| **Name of approved tyre retreader** | **Ring fenced quantity per annum** | **Customs**  **duty** |
| **National Tyre Services Limited** | **60 760** | **15%** |
| **Tren Tyres (Private) Limited** | **14400** | **15%** |
| **Troxine Trading (Private) Limited t/a Silverstone** | **5460** | **15%** |
| **Drum City (Private) Limited** | **5 460** | **15%** |
| **Maxiprest Manufacturing (Private) Limited** | **55 620** | **15%** |
| **Road Grip Tyres (Private) Limited** | **8 190** | **15%** |

*Suspension of duty on commercial tyres imported by approved importers*

Inserted by SI 159 /17 gazetted on the 29th December,2017

**9EE**.With effect from 1st January, 2018, for the period up to 31st March, 2018, customs duty is suspended on commercial tyres imported by approved importers in terms of these regulations: —

(a)  In terms of these regulations: —

“**tyre importer**” means an importer approved and licensed by the Minister of Industry, Commerce and Enterprise Development to import commercial tyres in quantities specified in these regulations;

“**commercial tyres**” means goods specified in the *Schedule* below of commodity code 4011.20.90 not exceeding 100 000 being imported in terms of these regulations for use on buses and lorries;

(b)  the Commissioner may refuse to grant a suspension of duty to an approved tyre importer on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C);

(c)  the Commissioner shall not grant a suspension of duty to an approved tyre importer where the tyre retreader does not have a license issued by the Minister of Industry, Commerce and Enterprise Development;

(d)  an approved tyre importer shall, when effecting entry on importation, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the commercial tyres are to be used are to be used on commercial buses and lorries;

(e)  subject to these regulations the approved tyre importer shall import the commercial tyres at a rate of duty of **15%.**

**SCHEDULE**

QUANTITY OF COMMERCIAL TYRES ELIGIBLE FOR  
SUSPENSION OF DUTY

|  |  |  |  |
| --- | --- | --- | --- |
| **Description of goods** | **Commodity**  **code** | **Number of Ring fenced Commercial Tyres TyrTyres** | **Rate of duty** |
| **Other (New pneumatic tyres of rubber of a kind used on buses or lorries)** | **4011.20.90** | **100 000** | **15%** |

*Repeals*

**10.**    The regulations specified in the First Schedule are repealed.

**FIRST SCHEDULE** ([*Section 10*](NULL#10))  
**REPEALS**

|  |  |  |
| --- | --- | --- |
|  | *Title* | *Statutory Instrument* |
|  | Customs and Excise (Suspension) Regulations, 1997 | 39 of 1997 |
|  | Customs and Excise (Suspension) (Amendment) Regulations, 1998 (No. 1) | 332 of 1998 |
|  | Customs and Excise (Suspension) (Amendment) Regulations, 2000 (No. 2) | 161 of 2000 |
|  | Customs and Excise (Suspension) (Amendment) Regulations, 2002 (No. 3) | 256 of 2002 |
|  | Customs and Excise (Suspension) (Amendment) Regulations, 2002 (No. 4) | 275 of 2002 |
|  | Customs and Excise (Suspension) (Amendment) Regulations, 2003 (No. 5) | 170 of 2003 |
| Customs and Excise (Suspension) (Amendment) Regulations, 2004 (No. 2) | 36 of 2004 |  |
|  | Customs and Excise (Suspension) (Amendment) Regulations, 2004 (No. 3) | 37A of 2004 |
|  | Customs and Excise (Suspension) (Amendment) Regulations, 2004 (No. 4) | 37B of 2004 |
| Customs and Excise (Suspension) (Amendment) Regulations, 2004 (No. 6) | 150 of 2004 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2004 (No. 8) | 172A of 2004 |  |
| EXPIRED not repealed - Editor |  |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2003 (No.1) | 272 of 2003 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2004 (No. 10) | 202 of 2004 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2004 (No. 11) | 211 of 2004 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2005 (No. 13) | 44 of 2005 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2005 (No. 15) | 155 of 2005 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2005 (No. 16) | 190 of 2005 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2008 (No. 17) | 65 of 2006 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2008 (No. 20) | 83 of 2008 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2008 (No. 21) | 119 of 2008 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2009 (No.26) | 46 of 2009 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2010 (No.36) | 29 of 2010 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2010 (No.37) | 128 of 2010 |  |

**SECOND SCHEDULE** *(*[*Section* ***9K****(1)*](NULL#9K.1)*)*

inserted by SI 190/2010 with effect from the 1st January, 2011.  
Amended by subsequent SI’s per annotations

***MINING AREAS & SPECIFIED PERIODS***

|  |  |  |
| --- | --- | --- |
| ***Mining areas*** | ***Specified period*** | |
| Registered mining locations 42594  delineated and showing on claim  plan 2029A1 lodged in the office of  Mining Commissioner for Bulawayo  mining district | From 1 January 2010  to 31 December 2014 | |
| 24388(A); 24389(B) | From 1 January 2010  to 31 December 2014 | |
| Registered mining locations 3542 BMat Bee 373 and 3543 BM at  Northridge 315 delineated and showing on Claims plan lodged in the office of Mining Commissioner for the Kadoma mining district. | From 1 March 2010  to 31 December 2014 | |
| Registered mining locations 428 delineated and showing on Claims plan lodged in the office of Mining Commissioner for the Harare mining district | From 1 March 2010  to 31 December 2014 | |
| Registered mining locations 11016BM — GUB  45; 11017BM — GUB 46; 11018BM — GUB  47; 11019BM — GUB 48; 11020BM — GUB  49; 10008BM — UMT 15; 10009BM — UMT16; 9917BM — Mashawa 8; 9945BM  — Mashava 14; 9910BM — Hornet Chrome 27;  9982BM — Paraffin; 11774BM — St Pauls 10;  11776BM — St Pauls 12; 11058BM — GUB 52;  11059BM — GUB 53; 11060BM — GUB 54;  11061 BM — GUB 55; 11062BM — GUB 56;  13456BM — Andy 10 Chrome; 13457BM —  Andy II Chrome; 13458BM — Andy 12 Chrome  delineated and showing on Claims plan lodged  in the office of Mining Commissioner for the  Gweru mining district | From 1 February 2010  to 31 December 2014 | |
| Registered mining  locations 15005 — Gelden  Huys Deep (Gold): 15015 — Gelden Huys Deep  3 (Gold); 16251 —Our Strike (Gold); 16378 —Gelden Huys Deep (Gold); 16396 — Gelden  Huys Deep 4 (Gold); 9466BM — Malaya 9  (Antimony); 9487BM — Malaya 10 (Antimony);  6982BM — Malaya (Antimony); 9559BM —Our  Strike 9 (Gold); 15006 — Gelden Huys Deep 2  (Gold); 15716 — Gelden Huys Deep 4 (Gold);  7915BM — Our Strike 3 (Antimony); 7977BM —  Our Strike 4 (Antimony) delineated and showing on Claims plan Lodged in the office of Mining Commissioner for the Gweru mining district. | From 1 March 2010  to 31 December, 2014 | |
| Registered mining locations 4588 and 4589 delineated and showing on Claims plan lodged in the office of Mining Commissioner for the Kadoma mining district. | From 1 February 2010  to 31 December, 2014 | |
| 1276-7BM; 12771BM; 12420BM; 12807BM;  12810BM; 12672BM; 12417-9BM;  12421-37BM; 12642BM; 12079; 12413BM;  11719-22BM; 13290-5BM; 13341 BM;  I3253-6BM; 12862-6BM; 10869-84BM;  10720-3BM; 8399-400BM; 9896-7BM;  14668BM; 8600BM; 9447BM; 9447-8BM;  8428-35BM; 2858-61BM; 311-3BM; 633BM;  654BM; 644-5BM; 10863BM; 10865BM;  1233-56BM; 13290BM; 21726BM; 21752-3BM;  392BM; 646BM; 383-9BM; 21890-3BM;  8427BM; 1909-12BM; 4099BM; 633BM;  683-6BM; 1156BM; 1166BM; 1548BM; 2019BM | From 1 June 2010  to 30 May 2011 | |
| 2775-6BM; 2794-5BM; 689BM; 1830C2A; 1830C2B | From 1 June 2010  to 31 May 2011 | |
| 19411-4; 7743BM; 8538BM; 25340 | From 1 June 2010  to 31 May 2015 | |
| 36956; 38099 | From 1 June 2010  to 31 May 2015 | |
| 42907; 42908 | 1 July 2010 to 31 July 2014 | |
| M4034BM; M4035BM; 5067 | 1 October 2010 to 15 July 2011 -EXPIRED | |
| 37455BM; 37456BM; 37457BM | 1 October 2010 to 30 September 2013 | |
| 46083; | 1 October 2010 to 30 September 2013 | |
| 40230; 40231; 40232; 40233; 40234 | 1 October 2010 to 30 September 2013 | |
| 17423BM | 1 October 2010 to 30 September 2013 | |
| 4955 | 1 October 2010 to 30 September 2013 | |
| *Below inserted by SI 36/11* | *Gazetted on the 1st April, 2011:-* | |
| 31336BM; 31337BM; 31338BM and 36014BM | 1 February to 31 January 2015 | |
| 22157BM and 22159BM | 1 February to 31 January 2015 | |
| 40495 | 1 February to 31 January 2015 | |
| *Below inserted by SI 73/11* | *Gazetted on the 24th June,2011:-* | |
| Strenwa Enterprises (Pvt) Ltd | 11244,11482,11853 and 11854 | 1st May 2011 to 31st December,2015 |
| Ngwenya, Gugulethu P | 46531 | 15th April,2011 to 15th April,2015 |
| Norman, Khabo | 43022 | 15th April,2011 to 15th April,2015 |
| Madodana, Sibanda | 10443 – 8B.M. | 16th May,2011 to 15th May,2014 |
| Astone, Gomo | 36461 – 3 B.M. | 16th May,2011 to 15th May,2014 |
| D & A Mining Syndicate | 8065 | 16th May,2011 to 15th May,2014 |
| Siyazama 2 Syndicate | 39819,39637 | 16th May,2011 to 15th May,2014 |
| *Below inserted by SI 83/11* | *Gazetted on the 22nd July,2011:-* |  |
| Chromebase | 4186BM, 1593BM, 2040BM and 1948BM | 23rd May,2011 to 31st December,2012 |
| Discovery Mines(Pvt)Ltd | 14993-4BM | 27th May,2011 to 27th May, 2015 |
| Pan Africa Mining (Pvt)Ltd | LLEE68 | 1st June,2011 to 1st June, 2015 |
| *Below Inserted by SI 100/11* | *Gazetted on the 26th August,2011* |  |
| Hopeland Mining Syndicate | 46257,46256;46433 and 46422 | 1 July 2011 to June 2015 |
| Labenmon Investments (Pvt) Ltd | 31950 BM | 13 July 2011 to 30 June 2015 |
| *Below inserted by SI 117/11, SI 118/11 and 120/2011* | *Gazetted on the 7th* *October, 2011:-* |  |
| Golden Reef Mining (Pvt) Ltd | 1458B.M. and 14587B.M. | 18th July, 2011 to 17th July,2014 |
| Chinoda Tawanda Luckson | 41077 | 18th July, 2011 to 17th July,2014 |
| Nerat Marketing (Pvt) Ltd | 37736B.M. | 23rd August, 2011 to 22nd August,2015 |
| Quali Exploration Mining ( Pvt) Ltd | 10382B.M. | 11th August, 2011 to 11th August,2015 |
| Falvect Mining (Pvt) Ltd | 12 | 16th August, 2011 to 15th August,2015 |
| Lukeby Company (Pvt) Ltd | 25988M | 11th August, 2011 to 10th August,2015 |
| Pure Minerals Zimbabwe (Pvt) Ltd | M4034B.M.M. 4035 B.M. and Special Grant 5067 | 11th August, 2011 to 10th August,2015 |
| Morich Investments (Pvt)Ltd | 41240 | 11th August, 2011 to 10th August,2015 |
| *Below inserted by SI 122/11* | *Gazetted on the* | *28th October,2011:-* |
| Bindura Gold Mine ( Pvt) Ltd | 29106, 30091, 29240, 29242 and 29213 | 1st September,2011 to 1st September, 2015 |
| Lightweight Investments (Pvt) Ltd | 31377 and 32847 | 1st September,2011 to 1st September, 2015 |
| Yellow Jacket “A” Mine (Pvt) (Ltd) | 9357A,36992,24868 and 24869 | 16th September,2011 to 15th September, 2015 |
| *Below inserted by SI 132/11* | *Gazetted on the* | *11th November, 2011:-* |
| William Wilson Muza | M4145BM; M4146BM, M4283BM and M4284BM | 28th September,2011 to 27th September, 2015 |
| Sibali 2 Gold Mining (Pvt) Ltd | 31377 and 32847 | 20th September,2011 to 19th September, 2015 |
| *Below inserted by SI 137/11* | *Gazetted on the* | *18th November, 2011:-* |
| Zimbabwe Empire Gold (Pvt) Ltd | GA2401;GA 2436; GA2580-1; GA3444;GA3446-50 | 10th October,2011 to 9th October, 2016 |
| Meritant Enterprises (Pvt) Ltd | 40606; G614 | 10th October,2011 to 9th October, 2016 |
| Rolcham Mining (Pvt) Ltd | 29728 | 10th October,2011 to 9th October, 2016 |
| *Below inserted by SI 139/11* | *Gazetted on the* | *25th November, 2011:-* |
| Imvelo Mining (Pvt) Ltd | 17091BM;16005BM | 19th October,2011 to 19th October, 2015 |
| Big Nyathi Trust Construction | 36585 | 28th October,2011 to 28th October, 2015 |
| Grandrock Mineral (Pvt) Ltd | 5242B | 28th October,2011 to 28th October, 2015 |
| Bilboes Holdings (Pvt) Ltd | 32454;33291 | 28th October,2011 to 28th October, 2015 |
| Don Tom Investments (Pvt) Ltd | 40114 | 27th October,2011 to 27th October, 2015 |
| Tarisiro Mining Company | 15450BM | 31st October,2011 to 31st October, 2015 |
| *Below inserted by SI 22/12* | *Gazetted on the* | *17th February, 2012:-* |
| Startham Investments (Private) Limited | M4417M | 25 January, 2012 to 24 January, 2015 |
| Apatron Mining (Private) Limited | 46821 | 28 January, 2012 to 27 January, 2015 |
| Masaron Marketing (Private) Limited | 46271 | 30 January, 2012 to 29 January, 2015 |
| *Below inserted by SI 45/12* | *Gazetted on the* | *30th March, 2012:-* |
| Wenzhou Investments (Private) Limited | 33529BM,31781BM,31782BM,29579BM | 10th February,2012 to 10th February,2014 |
| Zhong Jin International Group (Private) Limited | SG 5416 | 10th February,2012 to 10th February,2015 |
| *Below inserted by SI 70/12* | *Gazetted on the* | *27th April, 2012: -* |
| China-Zimbabwe Sunrise Mining (Private) Limited | Specified grant number 4591 | 20th February, 2012 to 19th February, 2014 |
| *Below inserted by SI 104/12* | *Gazetted on the* | *8th June 2012: -* |
| Prowich Investments (Private) Limited | 13142-46 | 1st May, 2012 to 30th April, 2015 |
| Wickbury Investments (Private) Limited | M4325-8BM; M4293-5BM | 1st May, 2012 to 30th April, 2015 |
| Long Life Minerals (Private) Limited | 5948 | 19th May, 2012 to 18th April, 2015 |
| *Below inserted by SI 114/12* | *Gazetted on the* | *22nd June 2012: -* |
| Phat Ore Mining (Private) Limited | 44466-69 | 19th April, 2012 to 18th April, 2017 |
| Wonder Bay Mining (Private) Limited | 40021-33 | 23rd April, 2012 to 22nd April, 2017 |
| China Africa Sunlight Energy (Private Limited) | 5538 | 11th May, 2012 to 1st May, 2015 |
| *Below inserted by SI 142/12* | *Gazetted on the* | *14th September, 2012* |
| Frilache Investment Coy (Pvt) Ltd | 40443BM, 40444BM | 30th May, 2012 to 29th May, 2015 |
| Indozim Gold Mines (Pvt) Ltd | 42576BM, 40354BM,40355BM | 5th June, 2012 to 5th June, 2015 |
| Ox Mining Enterprises  (Pvt) Ltd | 724556 | 12th May, 2012 to 28th May, 2015 |
| *Below inserted by SI 143/12* | *Gazetted on the* | *14th September, 2012* |
| Envestra Resources (Pvt) Ltd | 17295BM | 7th June, 2012 to 6th June, 2015 |
| Dhahabu Mining (Pvt) Ltd | 21477, 24961, 26416, 28743 | 13th June, 2012 to 12th June, 2015 |
| Special Rate Investments (Pvt) Ltd | 13484BM to 13494BM | 21st June, 2012 to 20th June, 2015 |
| *Below inserted by SI 150/12* | *Gazetted on the* | *28th September, 2012* |
| Hwange Colliery Coy (Pvt) Ltd | SG 497 | 21st August, 2012 to 20th August, 2015 |
| Gatesfield Mining (Pvt) Ltd | SG 7759 | 21st August, 2012 to 20th August, 2015 |
| Resources and Investments (Pvt) Ltd | 24279 | 24th August, 2012 to 23rd August, 2015 |
| *Below inserted by SI 151/12* | *Gazetted on the* | *28th September, 2012* |
| Puthill Trading (Pvt) Ltd | 11382-3, 11410-3, 11419-24 | 9th August, 2012 to 9th August, 2015 |
| *Below inserted by SI 182/12* | *Gazetted on the* | *30th November, 2012* |
| Gye Nyame (Pvt) Ltd | 5244 | 9th October, 2012 to 8th October, 2014 |
| *Below inserted by replacement SI 188/12* | *Gazetted as a correction of the earlier SI 184/12 on the* | *21st December, 2012* |
| Bindura Nickel Corporation (Pvt) Ltd | 15273, 15275 ,8745 ,15276, 15402, 15403, 15448, 12546, 12547, 12548, 12552, 12553, 12554, 12555, 18563, 14600, 14601, 14602, 14603, 14604, 14605, 14606, 14182, 15633, 17477, 24910, 18584, 18585, 29760, 29761, 9562, 9563, 9564, 9565, 9566, 9567, 9568, 9569, 9570, 9571, 9572, 9573, 9574, 9575, 9576, 9577, 9578, 9579, 9591, 9592, 9593, 9594, 9595, 9596, 9597, 9598, 9610, 9611, 9612, 9613, 9614, 9615, 9623, 9624, 9625, 9626, 9627, 29751, 29552, 29753, 29754, 29755, 29756, 29757, 29758, 29759, 8669, 8689, 8690, 8691, 8692, 8670, 8671, 8672, 8674, 8688, 48H.A, | 3rd October, 2012 to 3rd October, 2014 |
| Shondilo Gold Claims (Pvt) (Ltd) | 568BM/571BM | 18th September, 2012 to 18th September, 2014 |
| *Below inserted by SI 194/12* | *Gazetted on the* | *31st December, 2012* |
| Geodynamics (Pvt)(Ltd) | 20740 | 1st November, 2012 to 1st June, 2015 |
| T & J Gold ( Pvt ) Ltd | 16095/7 | 1st November, 2012 to 1st November, 2017 |
| Bilboes Holdings (Pvt) Ltd :- |  | 15th October, 2012 to 15th October, 2017 |
| (a)    Isabella Mine | 32453, 33291, 33292, 33144, 33468, 33489, 33490, 33491, 33492, 33493, 33494, 33540, 33541, 33542, 33543, 33560, 33561, 33562, 33563, 33564, 33565, 33566, 33567, 33568, 33569, 33570, 33571, 33572, 33573, 33574, 33575, 34445, 34446, 34447, 34448, 34449, 40146, 40148, 40149, 32637, 33290, 11014, 11015. |  |
| (b)     McCays Mine | 37302, 37303, 37304, 37305, 37306, 37307, 37308, 37309, 37310, 37311, 37312, 37313, 37314, 37315, 37316, 37317, 37318, 37319, 37320, 37321, 37322, 37323, 37324, 37325, 37326, 37327, 37328, 37329, 37330, 37331, 40143, 40144, 40145. |  |
| (c)    When Mine | 35065, 35066, 35067, 35068, 35069, 35070, 35071, 35072, 35073, 35704, 35075, 35076, 35077, 35078, 35079, 35080, 35081, 35082, 12049, 12050, 12051, 12052, 12053, 12054, 12055, 12056, 12057, 12058, 12059, 12060, 12061, 12062, 12063. |  |
| (d)    Bubi Mine | 37441, 37442, 37443, 37444, 37404, 37405, 37406, 37407, 37408, 37409, 37410, 37411, 37412, 37413, 37414, 37415, 37416, 37417, 37418, 37419, 37420, 37421, 37422, 37423, 37424, 37425, 37426, 37427, 37428, 37429, 37430, 37431, 37432, 37433, 37434, 37435, 37436, 37437, 37438, 37439, 37440, 39842, 39843, 39844, 39845, 39846, 39847. |  |
| *Below inserted by SI 3/13* | *Gazetted on the* | *11th January, 2013* |
| Afrochine Smelting (Pvt) Ltd | 40138 BM and 40139 BM | 23rd November, 2012 to 23rd November, 2017 |
| Black Circle Mining Company | 16506 BM | 21st November, 2012 to 21st November, 2017 |
| Adelaide Elizabeth Holder (Pvt) Ltd | 12643 and 12644 | 28th November, 2012 to 28th November, 2017 |
| Bayrich Enterprises (Pvt) Ltd | 2009-12 PS | 20th November, 2012 to 20th November, 2017 |
| Lorrashark Investment (Pvt) Ltd | 15015 | 19th November, 2012 to 18th November, 2017 |
| *Below inserted by SI 10/13* | *Gazetted on the* | *25th January, 2013* |
| Resource & Investments (Pvt) Ltd | 24279 | 16th November, 2011 to 15th November, 2015 |
| Aubull Investments (Pvt) Ltd | 25630 | 10th November, 2011 to 9th November, 2015 |
| Skylimit Mining Syndicate | 11807 | 3rd November, 2011 to 2nd November, 2015 |
| Ophir Mining & Engineering | 31959 | 10th November, 2011 to 9th November, 2015 |
| Thistle Gold Mining Company (Pvt) Ltd | 16313, 16616, and 15932 | 22nd November, 2011 to 21st November, 2015 |
| Pegasus Resources & Management (Pvt) Ltd | 5539 B.M. | 10th November, 2011 to 9th November, 2015 |
| Gold Press (Pvt) Ltd | 40431-4 B.M. | 17th December, 2012 to 16th December, 2015 |
| Tasmine Enterprises (Pvt) Ltd | 40414 B.M. | 21st December, 2012 to 20th December, 2015 |
| Newtron Mining (Pvt) Ltd | 30361 | 5th December, 2012 to 4th December, 2015 |
| Rip Top Mine | 12851 | 23rd November, 2012 to 22nd November, 2015 |
| *Below inserted by SI 16/13* | *Gazetted on the* | *8th February,2013* |
| Dafa Resources (Pvt) Ltd | 6174 | 2nd January, ,2013 to 1st January, 2015 |
| Kingfrost Investments (Pvt) Ltd | M 4521 BM | 8th January 2013 to 7th January, 2015 |
| Filiberg Enterprises (Pvt) Ltd | 34837,32453,32465,34047, 33947-8, 33381,11445-6BM,37592-6,33193,33220-1,33197-203 | 15th January 2013 to 14th January, 2018 |
| *Below inserted by SI 27/13* | *Gazetted on the* | *8th March,2013* |
| Anesu Gold (Pvt) Ltd | G16420 | 24th January 2013 to 23rd January, 2015 |
| Wagner Enterprises (Pvt) Ltd | 31444BM and 31466BM | 10th January 2013 to 9th January, 2015 |
| Sigmar (Pvt) Ltd | 14400,15278,3346,2895,3254,  6556,3418, 16024,  3494,3589,15940,  159396-9,735,620,14405,200 and 615 | 28th January 2013 to 27th January, 2016 |
| *Below inserted by SI 34/13* | *Gazetted on the* | *22nd March, 2013* |
| Fascom Investments (Pvt) Ltd | G 2928-9 | 20th January 2012 to 19th January, 2016 |
| Welhausen Investments (Pvt) Ltd | 40188-9 BM | 20th January 2012 to 19th January, 2016 |
| Jinan Mining (Pvt) Ltd | SG 5244 | 19th January 2012 to 18th January, 2014 |
| *Below inserted by SI 35/13* | *Gazetted on the* | *22nd March, 2013* |
| Mezzotin Investments (Pvt) Ltd | M722-74BM, M690-91bm, M3834bm,M1461-62BM,M777BM and M788-91BM | 30th November, 2011 to 29th November, 2014 |
| Faranani Mining (Pvt) Ltd | GA5892 | 21st December, 2011 to 20th December, 2016 |
| Makomo Resources (Pvt) Ltd | SG 5214 | 13th December, 2011 to 12th December,2016 |
| Custerly Investment (Pvt) Ltd | SG 5297-8 | 13th December, 2011 to 12th December, 2016 |
| Sichoval Investment (Pvt) Ltd | SG 4708 | 13th December, 2011 to 12th December,2016 |
| Nasso Mining Co (Pvt) Ltd | 40086-9BM | 1st December, 2011 to 30th November, 2016 |
| Charter Explorations (Pvt) Ltd | SG 5595 | 4th January, 2012 to 30th January, 2017 |
| First Golden Resources (Pvt) Ltd | 28722 and 28723 | 12th January, 2012 to 11th January, 2017 |
| *Below inserted by SI 54/13* | *Gazetted on the* | *3rd May, 2013* |
| Aco Mining Ventures (Pvt) Ltd | 1029-31 BM | 20th February, 2013 to 19th February, 2018 |
| Hongji Mineral Development (Pvt) Ltd | M1874-85BM and M2189-91bm | 18th February, 2013 to 17th February, 2018 |
| Yaron Goldenstone (Pvt) Ltd | 36455, 42659, 42727 and 45854 | 4th March, 2013 to 4th March, 2018 |
| *Below inserted by SI 74/13* | *Gazetted on the* | *24th May, 2013* |
| Golden Pursuit (Pvt) Ltd | 44309 | 15th April, 2013 to 14th April, 2015 |
| Glory Mining Syndicate (Pvt) Ltd | 37801 and 38872 | 15th April, 2013 to 14th April, 2015 |
| *Below inserted by SI 101/13* | *Gazetted on the* | *5th July, 2013* |
| Crashin Mining (Pvt) Ltd | 5329 | 8th May, 2013 to 7th May, 2018 |
| *Below inserted by SI 129/13 and 130/13* | *Gazetted on the* | *5th July, 2013* |
| Diamond Angel Group | 24688 and 17991 | 1st April, 2011 to 30th March, 2015 |
| Dykeshire Mining Coy | 2094BM | 28th March, 2011 to 27th March, 2015 |
| Zolistic Investments (Pvt) Ltd | 32641,33264,32548 and 32549 | 28th March, 2011 to 27th March, 2015 |
| St.Dominics 12 & 13 Mine (Pvt) Ltd | 25156 and 25157 | 29th March, 2011 to 28th March, 2014 |
| Real Gain Investments (Pvt) Ltd | 5782-5 | 24th June, 2013 to 16th June, 2016 |
| Simbarake Kadungure Mining Syndicate (Pvt) Ltd | 44159 | 27th June, 2013 to 26th June, 2018 |
| Sasa Mining (Pvt) Ltd | 44478 | 17th June, 2013 to 16th June, 2016 |
| *Below inserted by SI 137/13* | *Gazetted on the* | *13th September,2013* |
| East Asia Brothers (Pvt) Ltd | 15500 | 6th August, 2013 to 6th August, 2015 |
| Kumacha Enterprises (Pvt) Ltd | 43379-82 | 14th August, 2013 to 14th August, 2015 |
| Tasmines Enterprises (Pvt) Ltd | 5825 | 14th August, 2013 to 14th August, 2015 |
| *Below inserted by SI 138/13* | *Gazetted on the* | *20th September,2013* |
| Tasmines Enterprises (Pvt) Ltd | SG 5826 | 18th July, 2013 to 17th July, 2015 |
| Zamurai Resources (Pvt) Ltd | 15907BM, 15912-3 BM, 15157 BM ,15731 BM | 18th July, 2013 to 17th July, 2015 |
| Mr.Lyton Banda | 26094 | 18th July, 2013 to 17th July, 2015 |
| Evergreen Enterprises (Pvt) Ltd | 5824 | 25th July, 2013 to 25th July, 2016 |
| *Below inserted by SI 162/13* | *Gazetted on the* | *6th December,2013* |
| RS Geological Contractors (Pvt) Ltd | Site 254 and 255 | 23rd October,2013 to 23rd October,2015 |
| *Below inserted by SI 163/13* | *Gazetted on the* | *6th December,2013* |
| Rongxin Mining Coy (Pvt) Ltd | 15608 | 20th September, 2013 to 20th September,2015 |
| *Below inserted by SI 38/14* | *Gazetted on the* | *7th February,2014* |
| Kairon Gold (Pvt) Ltd | 44969-70 | 28thOctober,2013 to 28rd October,2017 |
| Florenfield (Pvt) Ltd | 24675-6 | 20th November,2013 to 24th November,2017 |
| Galpex Investment (Pvt) Ltd | 5215 | 9th December,2013 to 9thDecember,2016 |
| Amcast (Pvt) Ltd | 44515 | 17th December,2013 to 17thDecember,2016 |
| Mr. Nobert Mushore | 15654 and 15665 | 6th December,2013 to 6th December,2017 |
| *Below inserted by SI 51/14* | *Gazetted on the* | *7th March,2014* |
| Lanseria Investments (Pvt) Ltd | 37829BM; 37897-8BM | 13th December,2013 to 13th December,2017 |
| Versatile Gems Mining (Pvt) Ltd | 47222 | 10th January,2014 to 10th January, 2017 |
| Berry Tech Investments (Pvt) Ltd | 36692BM | 7th January, 2013 to 7th January, 2017 |
| Springpraise Investments (Pvt) Ltd | 15581-5 | 8th January,2013 to 8th January, 2017 |
| *Below inserted by SI 71/14* | *Gazetted on the* | *18th April,2014* |
| Adlebrook Investments (Pvt) Ltd | Site 249 | 28th Febraury,2014 to 28th February,2017 |
| Matekayire Dzingisai and Matekayire Enitas ,trading as Mateayire Syndicate | GA 6469 | 5th March, 2014 to 5th March, 2017 |
| *Below inserted by SI 72/14* | *Gazetted on the* | *18th April,2014* |
| Bongiveli Investments (Pvt) Ltd | 2996 B.M. | 15th January,2014 to 15th January, 2017 |
| Rosary 6 Mine (Pvt) Ltd | 33827 | 31st January,2014 to 31st January, 2017 |
| *Below inserted by SI 75/14* | *Gazetted on the* | *18th April,2014* |
| Marumahoko Siphelani | 42664 | 19th March, 2014 to 19th March, 2017 |
| Rodney Masiso | 45183 | 20th March, 2014 to 20th March, 2017 |
| *Below inserted by SI 97/14* | *Gazetted on the* | *13th June,2014* |
| Gatesfield Mining (Pvt) Ltd | SG 5579 | 21st August,2012 to 21st August,2015 |
| *Below inserted by SI 98/14* | *Gazetted on the* | 13th June,2014 |
| Takawira Mining Syndicate | 45215 | 14th May,2014 to 14th May,2017 |
| *Below inserted by SI 109/14* | *Gazetted on the* | 11th July,2014 |
| Crush Level (Pvt) Ltd | 42945,42946,42868,42869,42878,42879,43082, and 43083 | 6th June,2014 to 6th June,2017 |
| Sahajanand Mining (Pvt) Ltd | 18893,6251,6198 | 4th June,2014 to 4th June,2017 |
| *Below inserted by SI 145/2014* | *Gazetted on the* | *26th September,2014* |
| Millerwall Enterprises (Pvt) Ltd | 4527 BM | 25th March,2014 to 25th March,2017 |
| Heavy Furusa | 22743 | 3rd April,2014 to 3rd April,2015 |
| Cyprian Malisa | 25240,24981,24979,15581 and 15582 | 30th April,2014 to 30th April,2017 |
| *Below inserted by SI 146/2014* | *Gazetted on the* | *26th September,2014* |
| Mutemwa Holdings (Pvt) Ltd | 31350-2, 31354-5, 31357 and 31359 | 31st July, 2014 to 31st July ,2017 |
| Ruschrome Mining (Pvt) Ltd | Mining Lease No.31 | 14th August,2014 to 14th August ,2017 |
| *Below inserted by SI 146/2014* | *Gazetted on the* | *10th October,2014* |
| Botvan Investments (Pvt) Ltd | 28754 | 10th July, 2014 to 10th July, 2017 |
| David Muchineripi Sibanda | 48113 and 48114 | 19th June, 2014 to 19th June, 2017 |
| *Below inserted by SI 155/2014* | *Gazetted on the* | *24th October, 2014* |
| Zwonaka Resources (Pvt) Ltd | 13207-8 | 29th August,2014 to 29th August,2017 |
| *Below inserted by SI 164/2014* | *Gazetted on the* | *21st November, 2014* |
| Pee Money (Pvt) Ltd | 5911 | 30th September,2014 to 30th September,2017 |
| Gasal Trading (Pvt) Ltd | 40677 BM | 15th October,2014 to 15th October,2017 |
| *Below inserted by SI 24/2015* | *Gazetted on the* | *23rd February, 2015* |
| Golden Reef Mining (Pvt) Ltd | 36156-36167 | 15th January, 2015 to 15th January, 2017 |
| Dakari Mine (Pvt) Ltd | SG 5958 | 26th January, 2015 to 26th January, 2017 |
| Maxen Ncube | 19165 and 13585 | 26th January, 2015 to 26th January, 2017 |
| Mine Acres (Pvt) Ltd | 43398-404, 43411, 43414A, 43414B and 43415 | 28th January, 2015 to 28th January, 2017 |
| Rui Tai Investments (Pvt) Ltd | 5839 | 30th December,2014 to 30th December,2017, |
| *Below inserted by SI 26/2015* | *Gazetted on the* | *27th February,2015* |
| Mining Chang Sino Africa Mining Investment (Pvt) Ltd | 9277BM | 17th November ,2014 to 17th November,2017 |
| *Below inserted by SI 29/2015* | *Gazetted on the* | *6th March ,2015* |
| Wenzou Enterprises (Pvt) Ltd | 33529BM, 31781-2BM, 29579 BM | 19th November ,2014 to 19th November,2017 |
| *Below inserted by SI 121/2015* | *Gazetted on the* | *6th March ,2015* |
| Chemaden Resources (Pvt) Ltd | 32060-3 | 8th April, 2015 to 10th April, 2018 |
| *Below inserted by SI 130/2015* | *Gazetted on the* | *11th December, 2015* |
| Scrap Crushers (Pvt) Ltd | Mining Lease Number 17 | 7th September,2015 to7th September,2018 |
| Goldmore Mining Investments (Pvt) Ltd | 48220-1 | 7th September,2015 to7th September,2018 |
| Mvelamje Enterprises (Pvt) Ltd | 23817 | 9th September,2015 to9th September,2018 |
| *Below inserted by SI 131/2015* | *Gazetted on the* | *11th December, 2015* |
| Much Incorporated (Pvt) Ltd | *386* | 30th October,2015 to19th October,2018 |
| *Below inserted by SI 135/2015* | *Gazetted on the* | *18th December, 2015* |
| Mark Muzondiwa | *5971* | 20th October, 2015 to17th March, 2016 |
| *Below inserted by SI 11/2016* | *Gazetted on the* | *29th January, 2016* |
| Marange Resources (Pvt) Ltd | SG 4720 | 14th August,2015 to 14th August, 2017 |
| Goldmore Mining Investments (Pvt) Ltd | 45947 | 29th September,2015 to 28th September, 2018 |
| Acceball Investments (Pvt) Ltd | 2676-80 and 2682-85 | 30th September,2015 to 30th September, 2018 |
| Murowa Diamonds (Pvt) Ltd | Mining Lease Number 26 | 19th November,2015 to 18th November, 2018 |
| *Below inserted by SI 15/2016* | *Gazetted on the* | *5th February, 2016* |
| Timsite Enterprises (Pvt) Ltd | 40245, 40246,40251, 40252, 44819, 45669, 45767, 45857 and 45790 | 21st December,2015 to 29th December,2018, |
| Wabata Resources (Pvt) Ltd | 44508 | 29th December, 2015 to 29th December, 2018, |
| *Below inserted by SI 31/2016* | *Gazetted on the* | *26th February, 2016* |
| Chena Mining (Pvt) Ltd | 45704-6 and 45709-11 | 27th November,2015 to 27th November, 2018 |
| Grey Lady (Pvt) Ltd | G1273, G1274, G1976, G1978, G2117-9, 22106 ,M447BM and M449BM | 27th November,2015 to 27th November, 2018 |
| *Below inserted by SI 47/2016* | *Gazetted on the* | *22nd April, 2016* |
| Reden Gold Mining (Pvt) Ltd | 30234,3024-6,28537, 8483BM | 2nd February,2016 to  2nd February,2018 |
| *Below inserted by SI 59/2016* | *Gazetted on the* | *10th June, 2016* |
| Zimbabwe Consolidated Diamond Company (Pvt) Ltd | 6026 | 7th April ,2016  to 8th April ,2019 |
| *Below inserted by SI 73/16* | *Gazetted on the* | *15th July, 2016* |
| UBS Mining Company (Pvt) Ltd | 4554-56 and 45565-69 | 3rd May, 2016 to  3rd May, 2019 |
| Siwela Peter | 44973 | 3rd June, 2016 to  24th June, 2019 |
| *Below inserted by SI 95/16* | *Gazetted on the* | *26th August, 2016* |
| Eights Mining (Pvt) Ltd | 4585-6BM | 20th April ,2016  to 20th April ,2019 |
| *Below inserted by SI 96/16* | *Gazetted on the* | *26th August, 2016* |
| Sakhumuzi Mining Investments (Pvt) Ltd | 45805-12 | 3rd June, 2016 to  3rd June, 2019 |
| *Below inserted by SI 103/16* | *Gazetted on the* | 2nd September, 2016 |
| Zimbabwe Construction and Development Company | 11422B.M | 24th March, 2016 to  24th March,2019 |
| ZIMCN Investments (Pvt) Ltd | 37056-60 | 5th April ,2016 to  5th April ,2019 |
| Waybrooke Investments (Pvt) Ltd | 8887 and 12095 | 23rd March, 2016 to  23rd March,2019 |
| *Below inserted by SI 121/16* | *Gazetted on the* | *14th October, 2016* |
| Newtron Mining (Pvt) Ltd | 20463 | 2nd August,2016 to  1st August ,2019 |
| Solidarity Minerals (Pvt) Ltd | 40557 | 10th August,2016 to  9th0 August ,2019 |
| Francis Kroon | 20145/6 B.M. | 24th August,2016 to  23rd August ,2019 |
| *Below inserted by SI 140/16* | *Gazetted on the* | *18th November, 2016* |
| Vastraft Investments (Pvt) Ltd | 30360-2 | 22nd September,2016 to  21st September,2019 |
| *Below inserted by SI 147/16* | *Gazetted on the* | *2nd December, 2016* |
| Vinayak Minerals (Pvt) Ltd | 1715-6 | 30th August,2016 to  30th August,2019 |
| *Below inserted by SI 152/16* | *Gazetted on the* | *23rd December, 2016* |
| Kunyu Mining (Pvt) Ltd | 42292 and 44121 | 4th November,2016 to  4th November,2019 |
| *Below inserted by SI 30/17* | *Gazetted on the* | *24th February, 2017* |
| Rick Count Investment (Pvt) Ltd | 40977 BX7 and 40978 BX7 | 20th January, 2017 to  21st September, 2020 |
| *Below inserted by SI 72/17* | *Gazetted on the* | *2nd June 2017* |
| Bubi Small Scale Miners Association | 11392B.M. | 16th February, 2017 to 5th February, 2020 |
| *Below inserted by SI 116/17* | *Gazetted on the* | *15th September 2017* |
| Golden Reef Mining (Pvt) Ltd | 36156-36167, 39089-39093B. and 40114B.M | 7th June, 2017 to 7th June, 2020 |
| Redcure Investments (Pvt)(Ltd) t/a Maggie Mac Mine | 45759 | 6th June, 2017 to 6th June, 2020 |
| *Below inserted by SI 123/17* | *Gazetted on the* | *29th September 2017* |
| Breckridge Investments (Pvt) Ltd | 14144G | 30th June, 2017 to 30th June, 2020 |
| Treasure Baby (Pvt) Ltd | 4693-4696 BM and 4698-4701 BM | 30th June, 2017 to 30th June, 2020 |
| Huan Yu Mining (Pvt) Ltd | 25740 and 30544-7 | 11th July, 2017 to 11th July, 2020 |
| *Below inserted by SI 14/17* | *Gazetted on the* | *1st December 2017* |
| Linefall Investments (Pvt) Ltd | 32858-61BM and ME44-5 | 4th September,2017 to  4th September,2020 |
| *Below inserted by SI 15/18* | *Gazetted on the* | *9th February 2018* |
| Gold Vault Resources (Pvt) Ltd | 44618 | 4th December,2017 to  3rd December,2020 |

**FOURTH SCHEDULE** ([Section 9B](NULL#9B)B**)**

inserted by SI 126/2017 with effect from the 6th October, 2017.

***APPROVED BENEFICIARY POWER GENERATION PROJECTS  
ELIGIBLE FOR SUSPENSION OF DUTY***

|  |  |
| --- | --- |
| **Approved beneficiary project** | **Ring fenced quantities (litres of diesel *per annum*)** |
| Dema Emergency Power Project | 300 million |
| Kariba South Extension Project | 500 000 |
| African Chrome Fields (Pvt) Ltd | 13.4 million. |

***Form***

***Title***

*MVAS 1*

Application for registration

150

Single and Double Cab Motor Vehicle Assembler’s Bond

In terms of section 5(2) of the [Interpretation Act [ *Chapter 1:01*]](dps://ZS@0101), the stated forms are not published in these regulations. They may be inspected free of charge at the offices of the Zimbabwe Revenue Authority, Harare, or at any of the offices of the Zimbabwe Revenue Authority in any region.

*Suspension of duty on hydrogenated soya bean oil by approved importers*

**9W.** Customs Duty is suspended on hydrogenated soya bean oil imported by approved importers in terms of these regulations.

(2) These regulations shall be for a period of 12 months with effect from 1st July, 2017 to **30th June, 2018.**

*Interpretation*

**2**In this section:—

"**approved hydrogenated soya bean oil importer**" means an importer approved by the Minister of Finance and Economic Development as listed in the *Schedule* below;

"**hydrogenated soya bean oil**" means hydrogenated soya bean oil of tariff code 1516.2090. being imported.

*Approval of hydrogenated soya bean oil importers*

**3.** (1) The Minister of Finance and Economic Development shall approve a list of hydrogenated soya bean oil importers for the purpose of these regulations.

(2) The Commissioner may not grant a suspension of duty to an approved hydrogenated soya bean oil importer on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C).

*Effective rate of duty*

**4.** Subject to these regulations the approved hydrogenated soya bean oil importer may import the hydrogenated soya bean oil free of customs duty.

*Clearance of imported hydrogenated soya bean oil*

**5.** (1) Any hydrogenated soya bean oil to be entered under a suspension of duty provided for in these regulations shall be entered for consumption at the port of entry.

(2) An approved importer shall, when effecting entry on importation, or on removal from bond of hydrogenated soya bean oil under a suspension, submit with the relevant bill of entry, a declaration signed by him or her, to the effect that the hydrogenated soya bean oil is to be used for manufacturing purposes at the approved hydrogenated soya bean oil importer's business.

*Disposal of hydrogenated soya bean oil suspended from payment of duty*

**6.** (1) Subject to [subsections (2)](NULL#_Hlk503709576.2) and [(3)](NULL#_Hlk503709576.3) an approved hydrogenated soya bean oil importer shall not dispose of any hydrogenated soya bean oil cleared under suspension unless:—

(a)  written authority of the Commissioner is obtained; or

(b)  payment of the duty suspended in accordance with these regulations has been made.

(2) The Commissioner may authorise the disposal of hydrogenated soya bean oil 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 hydrogenated soya bean oil cannot be economically used for the purpose for which it was entered under suspension.

(3) Duty suspended on hydrogenated soya bean oil, which would have been accidentally destroyed before being used in the approved hydrogenated soya bean oil importer's business may not 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*

**7.** (1) Hydrogenated soya bean oil shall be admitted under a suspension only if the approved hydrogenated soya bean oil importer has furnished to the satisfaction of the Commissioner:—

(a)  a declaration indicating the quantity being imported; and

(b)  the importer's name as approved by the Commissioner; and

(c)  a valid tax clearance certificate and proof of registration in terms of the Revenue Authority Act [*Chapter: 23:11*].

**SCHEDULE**

APPROVED HYDROGENATED SOYA BEAN OIL IMPORTER

ELIGIBLE FOR SUSPENSION OF DUTY

|  |  |
| --- | --- |
| ***Name of Company*** | ***Ring Fenced Hydrogenated Soya Bean Oil (per month)*** |
| Olivine Industries (Private) Limited | 240 (two hundred and forty) metric tons” |

*Suspension of duty on raw wine imported by approved  
manufacturers*

**Editor’s Note**: SI 160/2016 inserted this Suspension for only \*one year which expired on the **31st December, 2017** : yet SI 159/17 was gazetted on the 29th December, 2017 amending the Schedule but NOT extending its validity

**9X.**1.These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2016 (No. 162).

(2) These regulations shall be valid for a period of \*one year from 1st January, 2017 to **31st December,2017**.

In this section:

“**approved wine manufacturer**” means any importer approved and licensed by the Minister of Agriculture, Mechanisation and Irrigation Development in consultation with the Minister of lndustry and Commerce to import raw wine in quantities not exceeding the volumes specified in the *Schedule* below;

“**raw wine**” means wine of commodity code 2204.2999 in quantities listed in the *Schedule* below being imported entirely for the process of manufacture of wine.

(1) The Minister of Finance and Economic Development in consultation with the Minister of Industry and Commerce shall approve a list of wine manufacturers for the purposes of these regulations.

(2) With effect from 1st January, 2017, excise duty is suspended on raw wine imported by approved wine manufacturers.

(3) The Commissioner may refuse to grant a suspension of duty to an approved wine manufacturer on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C).

(4) The Commissioner shall not grant a suspension of duty to an approved wine manufacturer where the manufacturer does not have a licence issued by the Minister of Finance and Economic Development.

(5) Any raw wine to be entered under a suspension of excise duty provided for in these regulations shall be entered for consumption at the port of entry.

(6) An approved wine manufacturer shall, when effecting entry on importation, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the raw wine is to be used for processing purposes at the approved wine manufacturer’s business.

(7) Subject to these regulations the approved wine manufacturer shall import the raw wine free of excise duty.

**SCHEDULE**   
QUANTITY OF RAW WINE ELIGIBLE FOR SUSPENSION OF EXCISE DUTY

|  |  |  |
| --- | --- | --- |
| **Description of goods** | **Commodity code** | **Ring fenced allocation (litres)** |
| Other wine of alcoholic strength by volume | 2204.29.99 | 90, 000 |
| not exceeding 14% vol |  |  |

*Suspension of duty on luxury buses imported by approved importers*

Inserted by SI 16 /17 gazetted on the 20th January,2017 and further extended to the date below and amended by **SI 159/17** gazetted on the 29thth December,2017

**9Y.**1.These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2016 (No. 162).

(2) These regulations shall be effective from 1st January, 2017 to **31st December, 2018.**

*Interpretation*

In these regulations:—

“**approved luxury bus importer**” means a bus operator who is registered with the Coach and Bus Operators Association and approved in terms of section *two* of these regulations;

“**luxury bus**” means a bus of tariff code 8702.10.11 and 8702.90.11, being imported or removed in bond by an approval luxury bus importer.

*Approval of luxury bus importers*

2. (1) The Minister of Finance and Economic Development shall, in consultation with the Minister of Transport and Infrastructural Development and the Coach and Bus Operators Association, approve a list of luxury bus importers for the purpose of this suspension.

(2) The Commissioner may not grant a suspension of duty to an approved luxury bus importer on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C).

*Clearance of imported luxury bus*

3. (1) An approved luxury bus importer may import a **maximum of 2** luxury buses each *per annum* under suspension of duty as provided for in these regulations.

(2) A **maximum of 25** luxury buses in total shall be eligible for importation or removal from bond by luxury bus importers in terms of these regulations.

maximum number reduced from 30 to the above by SI 159/17 gazetted on the 29thth December,2017

(3) An approved luxury bus importer shall, when effecting entry on importation or on removal from bond of a luxury bus under suspension, submit with the relevant bill of entry, a declaration signed by him or her, to the effect that the luxury bus is to be used for transporting persons in line with the approved luxury bus importer’s business.

(4) The consignments of luxury buses imported under these regulations shall be in the name of the approved luxury bus importer.

*Effective rate of duty*

4. Subject to these regulations the effective rate of duty on the luxury bus shall be **5%**.

*Disposal of luxury bus imported under suspension of duty*

5. (1) Subject to [sections *two*](NULL#2) and [*three*](NULL#3)*,* an approved luxury bus importer shall not dispose of any luxury bus cleared under this suspension of duty unless:—

(a)    written authority of the Commissioner is obtained; or

(b)    payment of the duty suspended in accordance with these regulations has been made.

(2) The Commissioner may authorise the disposal of a luxury bus on payment of such duty, not exceeding the amount of duty suspended, as he or she deems necessary, where it has been proven that the luxury bus cannot be economically used for the purpose which it was entered under suspension.

(3) Duty suspended on a luxury bus, which would have been accidentally destroyed before being used in the approved luxury bus importer’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**. A luxury bus shall be admitted under suspension of duty only if the approved luxury bus importer has furnished to the satisfaction of the Commissioner:—

(a)  written authority from the Ministry of Transport and Infrastructural Development indicating the make, model, engine number and chassis number of the luxury bus being imported; and

(b)  the approved luxury bus importer’s name as authorised by the Ministry of Finance and Economic Development; and

(c)  a valid tax clearance certificate and proof of registration in terms of the [Revenue Authority Act [ *Chapter 23:11*]](dps://ZS@2311).

*Suspension of duty on ammonia gas imported by Sable Chemical Industries Limited*

Inserted by SI 54 /17 gazetted on the 25th April,2017

**9Z.**1.These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2016 (No. 162).

With effect from the 14th February, 2017, and until 32st December,2018, duty on ammonia gas of tariff code 2814.1000 imported by Sable Chemical Industries Limited is wholly suspended in the quantities listed in the *Schedule* below—

**SCHEDULE**   
QUANTITY OF AMMONIA GAS ELIGIBLE FOR SUSPENSION OF EXCISE DUTY

|  |  |  |  |
| --- | --- | --- | --- |
| **Description of goods** | **Commodity code** | **Ring fenced allocation (metric litres)** | **Period of rebate validity** |
| Ammonia gas | 2814.1000 | 22, 000 | 2016/2017 cropping season |
| Ammonia gas | 2814.1000 | 60, 000 | 2017/2018 cropping season |

*Suspension of duty on fertilised poultry eggs for hatching imported by approved poultry breeders*

Inserted by SI 124 /17 gazetted on the 29th September,2017- expired 31st December, 2017

9BB    [expired 31st December,2017]

*Suspension of duty on white cement imported by approved tile manufacturers*

Inserted by SI 159 /17 gazetted on the 29th December,2017

**9CC**.With effect from 1st January, 2018, customs duty is suspended on white cement imported by approved manufacturers in terms of these regulations: —

(a)  In terms of these regulations: —

“**tile manufacturers**” means an importer approved and licensed by the Minister of Industry, Commerce and Enterprise Development to import white cement in quantities not exceeding the quantities specified in the *Schedule* below;

“**white cement**” means goods of commodity code 2523.21.00 in quantities listed in the *Schedule* below being imported entirely for the process of manufacturing tile adhesive.

(b)  the Commissioner may refuse to grant a suspension of duty to an approved tile manufacturer on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C);

(c)  the Commissioner shall not grant a suspension of duty to an approved tile manufacturer where the tile manufacturer does not have a licence issued by the Minister of Industry, Commerce and Enterprise Development;

(d)  an approved tile manufacturer shall, when effecting entry on importation, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the white cement is to be used for the manufacture of tile adhesive at the approved tile manufacturer’s business;

(e)  subject to these regulations the approved tile manufacturer shall import the white cement at a rate of duty of **5 %.**

**SCHEDULE**   
LIST OF APPROVED TILE MANUFACTURERS ELIGIBLE FOR SUSPENSION OF DUTY

|  |  |  |
| --- | --- | --- |
| **Name of Approved Tile Manufacturers** | **Ring fenced quantity of white cement per month** | **Customs**  **duty** |
| **Progil Investments (Private) Limited** | **30 000** | **5%** |
| **Glue and Chemical Products (Private) Limited** | **25 000** | **5%** |
| **Splash Paints and Adhesives** | **25 000** | **5%** |
| **Leadclose Trading (Private) Limited** | **5 000** | **5%** |
| **Earthern Fire (Private) Limited** | **2 500** | **5%** |
| **Maxitiles (Private) Limited** | **2 500** | **5%** |
| **Sphinx Bath and Tile (Private) Limited** | **2 500** | **5%** |

*Suspension of duty on tyre casings imported by approved tyre retreaders*

Inserted by SI 159 /17 gazetted on the 29th December,2017

**9DD**.With effect from 1st January, 2018, customs duty is suspended on tyre casings imported by approved tyre retreaders in terms of these regulations: —

(a)  In terms of these regulations: —

“**tyre retreaders**” means an importer approved and licensed by the Minister of Industry, Commerce and Enterprise Development to import tyre casings in quantities not exceeding the quantities specified in the *Schedule* below;

“**tyre casings**” means goods of commodity code 4012.12.90 in quantities listed in the *Schedule* below being imported entirely for the process of retreading tyres;

(b)  the Commissioner may refuse to grant a suspension of duty to an approved tyre retreader on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C);

(c)  the Commissioner shall not grant a suspension of duty to an approved tyre retreader where the tyre retreader does not have a license issued by the Minister of Industry, Commerce and Enterprise Development;

(d)  an approved tyre retreader shall, when effecting entry on importation, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the tyre casings are to be used for retreading purposes at the approved tyre retreader’s business;

(e)  subject to these regulations the approved tyre retreader shall import the casings at a rate of duty of **15%.**

**SCHEDULE**   
LIST OF APPROVED TYRE RE-TREADERS ELIGIBLE FOR SUSPENSION OF DUTY

|  |  |  |
| --- | --- | --- |
| **Name of approved tyre retreader** | **Ring fenced quantity per annum** | **Customs**  **duty** |
| **National Tyre Services Limited** | **60 760** | **15%** |
| **Tren Tyres (Private) Limited** | **14400** | **15%** |
| **Troxine Trading (Private) Limited t/a Silverstone** | **5460** | **15%** |
| **Drum City (Private) Limited** | **5 460** | **15%** |
| **Maxiprest Manufacturing (Private) Limited** | **55 620** | **15%** |
| **Road Grip Tyres (Private) Limited** | **8 190** | **15%** |

*Suspension of duty on commercial tyres imported by approved importers*

Inserted by SI 159 /17 gazetted on the 29th December,2017

**9EE**.With effect from 1st January, 2018, for the period up to 31st March, 2018, customs duty is suspended on commercial tyres imported by approved importers in terms of these regulations: —

(a)  In terms of these regulations: —

“**tyre importer**” means an importer approved and licensed by the Minister of Industry, Commerce and Enterprise Development to import commercial tyres in quantities specified in these regulations;

“**commercial tyres**” means goods specified in the *Schedule* below of commodity code 4011.20.90 not exceeding 100 000 being imported in terms of these regulations for use on buses and lorries;

(b)  the Commissioner may refuse to grant a suspension of duty to an approved tyre importer on the basis of non-compliance with [section 34C of the Revenue Authority Act [*Chapter 23:11*]](dps://ZS@2311#34C);

(c)  the Commissioner shall not grant a suspension of duty to an approved tyre importer where the tyre retreader does not have a license issued by the Minister of Industry, Commerce and Enterprise Development;

(d)  an approved tyre importer shall, when effecting entry on importation, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the commercial tyres are to be used are to be used on commercial buses and lorries;

(e)  subject to these regulations the approved tyre importer shall import the commercial tyres at a rate of duty of **15%.**

**SCHEDULE**

QUANTITY OF COMMERCIAL TYRES ELIGIBLE FOR  
SUSPENSION OF DUTY

|  |  |  |  |
| --- | --- | --- | --- |
| **Description of goods** | **Commodity**  **code** | **Number of Ring fenced Commercial Tyres TyrTyres** | **Rate of duty** |
| **Other (New pneumatic tyres of rubber of a kind used on buses or lorries)** | **4011.20.90** | **100 000** | **15%** |

*Repeals*

**10.**    The regulations specified in the First Schedule are repealed.

**FIRST SCHEDULE** ([*Section 10*](NULL#10))  
**REPEALS**

|  |  |  |
| --- | --- | --- |
|  | *Title* | *Statutory Instrument* |
|  | Customs and Excise (Suspension) Regulations, 1997 | 39 of 1997 |
|  | Customs and Excise (Suspension) (Amendment) Regulations, 1998 (No. 1) | 332 of 1998 |
|  | Customs and Excise (Suspension) (Amendment) Regulations, 2000 (No. 2) | 161 of 2000 |
|  | Customs and Excise (Suspension) (Amendment) Regulations, 2002 (No. 3) | 256 of 2002 |
|  | Customs and Excise (Suspension) (Amendment) Regulations, 2002 (No. 4) | 275 of 2002 |
|  | Customs and Excise (Suspension) (Amendment) Regulations, 2003 (No. 5) | 170 of 2003 |
| Customs and Excise (Suspension) (Amendment) Regulations, 2004 (No. 2) | 36 of 2004 |  |
|  | Customs and Excise (Suspension) (Amendment) Regulations, 2004 (No. 3) | 37A of 2004 |
|  | Customs and Excise (Suspension) (Amendment) Regulations, 2004 (No. 4) | 37B of 2004 |
| Customs and Excise (Suspension) (Amendment) Regulations, 2004 (No. 6) | 150 of 2004 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2004 (No. 8) | 172A of 2004 |  |
| EXPIRED not repealed - Editor |  |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2003 (No.1) | 272 of 2003 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2004 (No. 10) | 202 of 2004 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2004 (No. 11) | 211 of 2004 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2005 (No. 13) | 44 of 2005 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2005 (No. 15) | 155 of 2005 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2005 (No. 16) | 190 of 2005 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2008 (No. 17) | 65 of 2006 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2008 (No. 20) | 83 of 2008 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2008 (No. 21) | 119 of 2008 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2009 (No.26) | 46 of 2009 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2010 (No.36) | 29 of 2010 |  |
| Customs and Excise (Suspension) (Amendment) Regulations, 2010 (No.37) | 128 of 2010 |  |

**SECOND SCHEDULE** *(*[*Section* ***9K****(1)*](NULL#9K.1)*)*

inserted by SI 190/2010 with effect from the 1st January, 2011.  
Amended by subsequent SI’s per annotations

***MINING AREAS & SPECIFIED PERIODS***

|  |  |  |
| --- | --- | --- |
| ***Mining areas*** | ***Specified period*** | |
| Registered mining locations 42594  delineated and showing on claim  plan 2029A1 lodged in the office of  Mining Commissioner for Bulawayo  mining district | From 1 January 2010  to 31 December 2014 | |
| 24388(A); 24389(B) | From 1 January 2010  to 31 December 2014 | |
| Registered mining locations 3542 BMat Bee 373 and 3543 BM at  Northridge 315 delineated and showing on Claims plan lodged in the office of Mining Commissioner for the Kadoma mining district. | From 1 March 2010  to 31 December 2014 | |
| Registered mining locations 428 delineated and showing on Claims plan lodged in the office of Mining Commissioner for the Harare mining district | From 1 March 2010  to 31 December 2014 | |
| Registered mining locations 11016BM — GUB  45; 11017BM — GUB 46; 11018BM — GUB  47; 11019BM — GUB 48; 11020BM — GUB  49; 10008BM — UMT 15; 10009BM — UMT16; 9917BM — Mashawa 8; 9945BM  — Mashava 14; 9910BM — Hornet Chrome 27;  9982BM — Paraffin; 11774BM — St Pauls 10;  11776BM — St Pauls 12; 11058BM — GUB 52;  11059BM — GUB 53; 11060BM — GUB 54;  11061 BM — GUB 55; 11062BM — GUB 56;  13456BM — Andy 10 Chrome; 13457BM —  Andy II Chrome; 13458BM — Andy 12 Chrome  delineated and showing on Claims plan lodged  in the office of Mining Commissioner for the  Gweru mining district | From 1 February 2010  to 31 December 2014 | |
| Registered mining  locations 15005 — Gelden  Huys Deep (Gold): 15015 — Gelden Huys Deep  3 (Gold); 16251 —Our Strike (Gold); 16378 —Gelden Huys Deep (Gold); 16396 — Gelden  Huys Deep 4 (Gold); 9466BM — Malaya 9  (Antimony); 9487BM — Malaya 10 (Antimony);  6982BM — Malaya (Antimony); 9559BM —Our  Strike 9 (Gold); 15006 — Gelden Huys Deep 2  (Gold); 15716 — Gelden Huys Deep 4 (Gold);  7915BM — Our Strike 3 (Antimony); 7977BM —  Our Strike 4 (Antimony) delineated and showing on Claims plan Lodged in the office of Mining Commissioner for the Gweru mining district. | From 1 March 2010  to 31 December, 2014 | |
| Registered mining locations 4588 and 4589 delineated and showing on Claims plan lodged in the office of Mining Commissioner for the Kadoma mining district. | From 1 February 2010  to 31 December, 2014 | |
| 1276-7BM; 12771BM; 12420BM; 12807BM;  12810BM; 12672BM; 12417-9BM;  12421-37BM; 12642BM; 12079; 12413BM;  11719-22BM; 13290-5BM; 13341 BM;  I3253-6BM; 12862-6BM; 10869-84BM;  10720-3BM; 8399-400BM; 9896-7BM;  14668BM; 8600BM; 9447BM; 9447-8BM;  8428-35BM; 2858-61BM; 311-3BM; 633BM;  654BM; 644-5BM; 10863BM; 10865BM;  1233-56BM; 13290BM; 21726BM; 21752-3BM;  392BM; 646BM; 383-9BM; 21890-3BM;  8427BM; 1909-12BM; 4099BM; 633BM;  683-6BM; 1156BM; 1166BM; 1548BM; 2019BM | From 1 June 2010  to 30 May 2011 | |
| 2775-6BM; 2794-5BM; 689BM; 1830C2A; 1830C2B | From 1 June 2010  to 31 May 2011 | |
| 19411-4; 7743BM; 8538BM; 25340 | From 1 June 2010  to 31 May 2015 | |
| 36956; 38099 | From 1 June 2010  to 31 May 2015 | |
| 42907; 42908 | 1 July 2010 to 31 July 2014 | |
| M4034BM; M4035BM; 5067 | 1 October 2010 to 15 July 2011 -EXPIRED | |
| 37455BM; 37456BM; 37457BM | 1 October 2010 to 30 September 2013 | |
| 46083; | 1 October 2010 to 30 September 2013 | |
| 40230; 40231; 40232; 40233; 40234 | 1 October 2010 to 30 September 2013 | |
| 17423BM | 1 October 2010 to 30 September 2013 | |
| 4955 | 1 October 2010 to 30 September 2013 | |
| *Below inserted by SI 36/11* | *Gazetted on the 1st April, 2011:-* | |
| 31336BM; 31337BM; 31338BM and 36014BM | 1 February to 31 January 2015 | |
| 22157BM and 22159BM | 1 February to 31 January 2015 | |
| 40495 | 1 February to 31 January 2015 | |
| *Below inserted by SI 73/11* | *Gazetted on the 24th June,2011:-* | |
| Strenwa Enterprises (Pvt) Ltd | 11244,11482,11853 and 11854 | 1st May 2011 to 31st December,2015 |
| Ngwenya, Gugulethu P | 46531 | 15th April,2011 to 15th April,2015 |
| Norman, Khabo | 43022 | 15th April,2011 to 15th April,2015 |
| Madodana, Sibanda | 10443 – 8B.M. | 16th May,2011 to 15th May,2014 |
| Astone, Gomo | 36461 – 3 B.M. | 16th May,2011 to 15th May,2014 |
| D & A Mining Syndicate | 8065 | 16th May,2011 to 15th May,2014 |
| Siyazama 2 Syndicate | 39819,39637 | 16th May,2011 to 15th May,2014 |
| *Below inserted by SI 83/11* | *Gazetted on the 22nd July,2011:-* |  |
| Chromebase | 4186BM, 1593BM, 2040BM and 1948BM | 23rd May,2011 to 31st December,2012 |
| Discovery Mines(Pvt)Ltd | 14993-4BM | 27th May,2011 to 27th May, 2015 |
| Pan Africa Mining (Pvt)Ltd | LLEE68 | 1st June,2011 to 1st June, 2015 |
| *Below Inserted by SI 100/11* | *Gazetted on the 26th August,2011* |  |
| Hopeland Mining Syndicate | 46257,46256;46433 and 46422 | 1 July 2011 to June 2015 |
| Labenmon Investments (Pvt) Ltd | 31950 BM | 13 July 2011 to 30 June 2015 |
| *Below inserted by SI 117/11, SI 118/11 and 120/2011* | *Gazetted on the 7th* *October, 2011:-* |  |
| Golden Reef Mining (Pvt) Ltd | 1458B.M. and 14587B.M. | 18th July, 2011 to 17th July,2014 |
| Chinoda Tawanda Luckson | 41077 | 18th July, 2011 to 17th July,2014 |
| Nerat Marketing (Pvt) Ltd | 37736B.M. | 23rd August, 2011 to 22nd August,2015 |
| Quali Exploration Mining ( Pvt) Ltd | 10382B.M. | 11th August, 2011 to 11th August,2015 |
| Falvect Mining (Pvt) Ltd | 12 | 16th August, 2011 to 15th August,2015 |
| Lukeby Company (Pvt) Ltd | 25988M | 11th August, 2011 to 10th August,2015 |
| Pure Minerals Zimbabwe (Pvt) Ltd | M4034B.M.M. 4035 B.M. and Special Grant 5067 | 11th August, 2011 to 10th August,2015 |
| Morich Investments (Pvt)Ltd | 41240 | 11th August, 2011 to 10th August,2015 |
| *Below inserted by SI 122/11* | *Gazetted on the* | *28th October,2011:-* |
| Bindura Gold Mine ( Pvt) Ltd | 29106, 30091, 29240, 29242 and 29213 | 1st September,2011 to 1st September, 2015 |
| Lightweight Investments (Pvt) Ltd | 31377 and 32847 | 1st September,2011 to 1st September, 2015 |
| Yellow Jacket “A” Mine (Pvt) (Ltd) | 9357A,36992,24868 and 24869 | 16th September,2011 to 15th September, 2015 |
| *Below inserted by SI 132/11* | *Gazetted on the* | *11th November, 2011:-* |
| William Wilson Muza | M4145BM; M4146BM, M4283BM and M4284BM | 28th September,2011 to 27th September, 2015 |
| Sibali 2 Gold Mining (Pvt) Ltd | 31377 and 32847 | 20th September,2011 to 19th September, 2015 |
| *Below inserted by SI 137/11* | *Gazetted on the* | *18th November, 2011:-* |
| Zimbabwe Empire Gold (Pvt) Ltd | GA2401;GA 2436; GA2580-1; GA3444;GA3446-50 | 10th October,2011 to 9th October, 2016 |
| Meritant Enterprises (Pvt) Ltd | 40606; G614 | 10th October,2011 to 9th October, 2016 |
| Rolcham Mining (Pvt) Ltd | 29728 | 10th October,2011 to 9th October, 2016 |
| *Below inserted by SI 139/11* | *Gazetted on the* | *25th November, 2011:-* |
| Imvelo Mining (Pvt) Ltd | 17091BM;16005BM | 19th October,2011 to 19th October, 2015 |
| Big Nyathi Trust Construction | 36585 | 28th October,2011 to 28th October, 2015 |
| Grandrock Mineral (Pvt) Ltd | 5242B | 28th October,2011 to 28th October, 2015 |
| Bilboes Holdings (Pvt) Ltd | 32454;33291 | 28th October,2011 to 28th October, 2015 |
| Don Tom Investments (Pvt) Ltd | 40114 | 27th October,2011 to 27th October, 2015 |
| Tarisiro Mining Company | 15450BM | 31st October,2011 to 31st October, 2015 |
| *Below inserted by SI 22/12* | *Gazetted on the* | *17th February, 2012:-* |
| Startham Investments (Private) Limited | M4417M | 25 January, 2012 to 24 January, 2015 |
| Apatron Mining (Private) Limited | 46821 | 28 January, 2012 to 27 January, 2015 |
| Masaron Marketing (Private) Limited | 46271 | 30 January, 2012 to 29 January, 2015 |
| *Below inserted by SI 45/12* | *Gazetted on the* | *30th March, 2012:-* |
| Wenzhou Investments (Private) Limited | 33529BM,31781BM,31782BM,29579BM | 10th February,2012 to 10th February,2014 |
| Zhong Jin International Group (Private) Limited | SG 5416 | 10th February,2012 to 10th February,2015 |
| *Below inserted by SI 70/12* | *Gazetted on the* | *27th April, 2012: -* |
| China-Zimbabwe Sunrise Mining (Private) Limited | Specified grant number 4591 | 20th February, 2012 to 19th February, 2014 |
| *Below inserted by SI 104/12* | *Gazetted on the* | *8th June 2012: -* |
| Prowich Investments (Private) Limited | 13142-46 | 1st May, 2012 to 30th April, 2015 |
| Wickbury Investments (Private) Limited | M4325-8BM; M4293-5BM | 1st May, 2012 to 30th April, 2015 |
| Long Life Minerals (Private) Limited | 5948 | 19th May, 2012 to 18th April, 2015 |
| *Below inserted by SI 114/12* | *Gazetted on the* | *22nd June 2012: -* |
| Phat Ore Mining (Private) Limited | 44466-69 | 19th April, 2012 to 18th April, 2017 |
| Wonder Bay Mining (Private) Limited | 40021-33 | 23rd April, 2012 to 22nd April, 2017 |
| China Africa Sunlight Energy (Private Limited) | 5538 | 11th May, 2012 to 1st May, 2015 |
| *Below inserted by SI 142/12* | *Gazetted on the* | *14th September, 2012* |
| Frilache Investment Coy (Pvt) Ltd | 40443BM, 40444BM | 30th May, 2012 to 29th May, 2015 |
| Indozim Gold Mines (Pvt) Ltd | 42576BM, 40354BM,40355BM | 5th June, 2012 to 5th June, 2015 |
| Ox Mining Enterprises  (Pvt) Ltd | 724556 | 12th May, 2012 to 28th May, 2015 |
| *Below inserted by SI 143/12* | *Gazetted on the* | *14th September, 2012* |
| Envestra Resources (Pvt) Ltd | 17295BM | 7th June, 2012 to 6th June, 2015 |
| Dhahabu Mining (Pvt) Ltd | 21477, 24961, 26416, 28743 | 13th June, 2012 to 12th June, 2015 |
| Special Rate Investments (Pvt) Ltd | 13484BM to 13494BM | 21st June, 2012 to 20th June, 2015 |
| *Below inserted by SI 150/12* | *Gazetted on the* | *28th September, 2012* |
| Hwange Colliery Coy (Pvt) Ltd | SG 497 | 21st August, 2012 to 20th August, 2015 |
| Gatesfield Mining (Pvt) Ltd | SG 7759 | 21st August, 2012 to 20th August, 2015 |
| Resources and Investments (Pvt) Ltd | 24279 | 24th August, 2012 to 23rd August, 2015 |
| *Below inserted by SI 151/12* | *Gazetted on the* | *28th September, 2012* |
| Puthill Trading (Pvt) Ltd | 11382-3, 11410-3, 11419-24 | 9th August, 2012 to 9th August, 2015 |
| *Below inserted by SI 182/12* | *Gazetted on the* | *30th November, 2012* |
| Gye Nyame (Pvt) Ltd | 5244 | 9th October, 2012 to 8th October, 2014 |
| *Below inserted by replacement SI 188/12* | *Gazetted as a correction of the earlier SI 184/12 on the* | *21st December, 2012* |
| Bindura Nickel Corporation (Pvt) Ltd | 15273, 15275 ,8745 ,15276, 15402, 15403, 15448, 12546, 12547, 12548, 12552, 12553, 12554, 12555, 18563, 14600, 14601, 14602, 14603, 14604, 14605, 14606, 14182, 15633, 17477, 24910, 18584, 18585, 29760, 29761, 9562, 9563, 9564, 9565, 9566, 9567, 9568, 9569, 9570, 9571, 9572, 9573, 9574, 9575, 9576, 9577, 9578, 9579, 9591, 9592, 9593, 9594, 9595, 9596, 9597, 9598, 9610, 9611, 9612, 9613, 9614, 9615, 9623, 9624, 9625, 9626, 9627, 29751, 29552, 29753, 29754, 29755, 29756, 29757, 29758, 29759, 8669, 8689, 8690, 8691, 8692, 8670, 8671, 8672, 8674, 8688, 48H.A, | 3rd October, 2012 to 3rd October, 2014 |
| Shondilo Gold Claims (Pvt) (Ltd) | 568BM/571BM | 18th September, 2012 to 18th September, 2014 |
| *Below inserted by SI 194/12* | *Gazetted on the* | *31st December, 2012* |
| Geodynamics (Pvt)(Ltd) | 20740 | 1st November, 2012 to 1st June, 2015 |
| T & J Gold ( Pvt ) Ltd | 16095/7 | 1st November, 2012 to 1st November, 2017 |
| Bilboes Holdings (Pvt) Ltd :- |  | 15th October, 2012 to 15th October, 2017 |
| (a)    Isabella Mine | 32453, 33291, 33292, 33144, 33468, 33489, 33490, 33491, 33492, 33493, 33494, 33540, 33541, 33542, 33543, 33560, 33561, 33562, 33563, 33564, 33565, 33566, 33567, 33568, 33569, 33570, 33571, 33572, 33573, 33574, 33575, 34445, 34446, 34447, 34448, 34449, 40146, 40148, 40149, 32637, 33290, 11014, 11015. |  |
| (b)     McCays Mine | 37302, 37303, 37304, 37305, 37306, 37307, 37308, 37309, 37310, 37311, 37312, 37313, 37314, 37315, 37316, 37317, 37318, 37319, 37320, 37321, 37322, 37323, 37324, 37325, 37326, 37327, 37328, 37329, 37330, 37331, 40143, 40144, 40145. |  |
| (c)    When Mine | 35065, 35066, 35067, 35068, 35069, 35070, 35071, 35072, 35073, 35704, 35075, 35076, 35077, 35078, 35079, 35080, 35081, 35082, 12049, 12050, 12051, 12052, 12053, 12054, 12055, 12056, 12057, 12058, 12059, 12060, 12061, 12062, 12063. |  |
| (d)    Bubi Mine | 37441, 37442, 37443, 37444, 37404, 37405, 37406, 37407, 37408, 37409, 37410, 37411, 37412, 37413, 37414, 37415, 37416, 37417, 37418, 37419, 37420, 37421, 37422, 37423, 37424, 37425, 37426, 37427, 37428, 37429, 37430, 37431, 37432, 37433, 37434, 37435, 37436, 37437, 37438, 37439, 37440, 39842, 39843, 39844, 39845, 39846, 39847. |  |
| *Below inserted by SI 3/13* | *Gazetted on the* | *11th January, 2013* |
| Afrochine Smelting (Pvt) Ltd | 40138 BM and 40139 BM | 23rd November, 2012 to 23rd November, 2017 |
| Black Circle Mining Company | 16506 BM | 21st November, 2012 to 21st November, 2017 |
| Adelaide Elizabeth Holder (Pvt) Ltd | 12643 and 12644 | 28th November, 2012 to 28th November, 2017 |
| Bayrich Enterprises (Pvt) Ltd | 2009-12 PS | 20th November, 2012 to 20th November, 2017 |
| Lorrashark Investment (Pvt) Ltd | 15015 | 19th November, 2012 to 18th November, 2017 |
| *Below inserted by SI 10/13* | *Gazetted on the* | *25th January, 2013* |
| Resource & Investments (Pvt) Ltd | 24279 | 16th November, 2011 to 15th November, 2015 |
| Aubull Investments (Pvt) Ltd | 25630 | 10th November, 2011 to 9th November, 2015 |
| Skylimit Mining Syndicate | 11807 | 3rd November, 2011 to 2nd November, 2015 |
| Ophir Mining & Engineering | 31959 | 10th November, 2011 to 9th November, 2015 |
| Thistle Gold Mining Company (Pvt) Ltd | 16313, 16616, and 15932 | 22nd November, 2011 to 21st November, 2015 |
| Pegasus Resources & Management (Pvt) Ltd | 5539 B.M. | 10th November, 2011 to 9th November, 2015 |
| Gold Press (Pvt) Ltd | 40431-4 B.M. | 17th December, 2012 to 16th December, 2015 |
| Tasmine Enterprises (Pvt) Ltd | 40414 B.M. | 21st December, 2012 to 20th December, 2015 |
| Newtron Mining (Pvt) Ltd | 30361 | 5th December, 2012 to 4th December, 2015 |
| Rip Top Mine | 12851 | 23rd November, 2012 to 22nd November, 2015 |
| *Below inserted by SI 16/13* | *Gazetted on the* | *8th February,2013* |
| Dafa Resources (Pvt) Ltd | 6174 | 2nd January, ,2013 to 1st January, 2015 |
| Kingfrost Investments (Pvt) Ltd | M 4521 BM | 8th January 2013 to 7th January, 2015 |
| Filiberg Enterprises (Pvt) Ltd | 34837,32453,32465,34047, 33947-8, 33381,11445-6BM,37592-6,33193,33220-1,33197-203 | 15th January 2013 to 14th January, 2018 |
| *Below inserted by SI 27/13* | *Gazetted on the* | *8th March,2013* |
| Anesu Gold (Pvt) Ltd | G16420 | 24th January 2013 to 23rd January, 2015 |
| Wagner Enterprises (Pvt) Ltd | 31444BM and 31466BM | 10th January 2013 to 9th January, 2015 |
| Sigmar (Pvt) Ltd | 14400,15278,3346,2895,3254,  6556,3418, 16024,  3494,3589,15940,  159396-9,735,620,14405,200 and 615 | 28th January 2013 to 27th January, 2016 |
| *Below inserted by SI 34/13* | *Gazetted on the* | *22nd March, 2013* |
| Fascom Investments (Pvt) Ltd | G 2928-9 | 20th January 2012 to 19th January, 2016 |
| Welhausen Investments (Pvt) Ltd | 40188-9 BM | 20th January 2012 to 19th January, 2016 |
| Jinan Mining (Pvt) Ltd | SG 5244 | 19th January 2012 to 18th January, 2014 |
| *Below inserted by SI 35/13* | *Gazetted on the* | *22nd March, 2013* |
| Mezzotin Investments (Pvt) Ltd | M722-74BM, M690-91bm, M3834bm,M1461-62BM,M777BM and M788-91BM | 30th November, 2011 to 29th November, 2014 |
| Faranani Mining (Pvt) Ltd | GA5892 | 21st December, 2011 to 20th December, 2016 |
| Makomo Resources (Pvt) Ltd | SG 5214 | 13th December, 2011 to 12th December,2016 |
| Custerly Investment (Pvt) Ltd | SG 5297-8 | 13th December, 2011 to 12th December, 2016 |
| Sichoval Investment (Pvt) Ltd | SG 4708 | 13th December, 2011 to 12th December,2016 |
| Nasso Mining Co (Pvt) Ltd | 40086-9BM | 1st December, 2011 to 30th November, 2016 |
| Charter Explorations (Pvt) Ltd | SG 5595 | 4th January, 2012 to 30th January, 2017 |
| First Golden Resources (Pvt) Ltd | 28722 and 28723 | 12th January, 2012 to 11th January, 2017 |
| *Below inserted by SI 54/13* | *Gazetted on the* | *3rd May, 2013* |
| Aco Mining Ventures (Pvt) Ltd | 1029-31 BM | 20th February, 2013 to 19th February, 2018 |
| Hongji Mineral Development (Pvt) Ltd | M1874-85BM and M2189-91bm | 18th February, 2013 to 17th February, 2018 |
| Yaron Goldenstone (Pvt) Ltd | 36455, 42659, 42727 and 45854 | 4th March, 2013 to 4th March, 2018 |
| *Below inserted by SI 74/13* | *Gazetted on the* | *24th May, 2013* |
| Golden Pursuit (Pvt) Ltd | 44309 | 15th April, 2013 to 14th April, 2015 |
| Glory Mining Syndicate (Pvt) Ltd | 37801 and 38872 | 15th April, 2013 to 14th April, 2015 |
| *Below inserted by SI 101/13* | *Gazetted on the* | *5th July, 2013* |
| Crashin Mining (Pvt) Ltd | 5329 | 8th May, 2013 to 7th May, 2018 |
| *Below inserted by SI 129/13 and 130/13* | *Gazetted on the* | *5th July, 2013* |
| Diamond Angel Group | 24688 and 17991 | 1st April, 2011 to 30th March, 2015 |
| Dykeshire Mining Coy | 2094BM | 28th March, 2011 to 27th March, 2015 |
| Zolistic Investments (Pvt) Ltd | 32641,33264,32548 and 32549 | 28th March, 2011 to 27th March, 2015 |
| St.Dominics 12 & 13 Mine (Pvt) Ltd | 25156 and 25157 | 29th March, 2011 to 28th March, 2014 |
| Real Gain Investments (Pvt) Ltd | 5782-5 | 24th June, 2013 to 16th June, 2016 |
| Simbarake Kadungure Mining Syndicate (Pvt) Ltd | 44159 | 27th June, 2013 to 26th June, 2018 |
| Sasa Mining (Pvt) Ltd | 44478 | 17th June, 2013 to 16th June, 2016 |
| *Below inserted by SI 137/13* | *Gazetted on the* | *13th September,2013* |
| East Asia Brothers (Pvt) Ltd | 15500 | 6th August, 2013 to 6th August, 2015 |
| Kumacha Enterprises (Pvt) Ltd | 43379-82 | 14th August, 2013 to 14th August, 2015 |
| Tasmines Enterprises (Pvt) Ltd | 5825 | 14th August, 2013 to 14th August, 2015 |
| *Below inserted by SI 138/13* | *Gazetted on the* | *20th September,2013* |
| Tasmines Enterprises (Pvt) Ltd | SG 5826 | 18th July, 2013 to 17th July, 2015 |
| Zamurai Resources (Pvt) Ltd | 15907BM, 15912-3 BM, 15157 BM ,15731 BM | 18th July, 2013 to 17th July, 2015 |
| Mr.Lyton Banda | 26094 | 18th July, 2013 to 17th July, 2015 |
| Evergreen Enterprises (Pvt) Ltd | 5824 | 25th July, 2013 to 25th July, 2016 |
| *Below inserted by SI 162/13* | *Gazetted on the* | *6th December,2013* |
| RS Geological Contractors (Pvt) Ltd | Site 254 and 255 | 23rd October,2013 to 23rd October,2015 |
| *Below inserted by SI 163/13* | *Gazetted on the* | *6th December,2013* |
| Rongxin Mining Coy (Pvt) Ltd | 15608 | 20th September, 2013 to 20th September,2015 |
| *Below inserted by SI 38/14* | *Gazetted on the* | *7th February,2014* |
| Kairon Gold (Pvt) Ltd | 44969-70 | 28thOctober,2013 to 28rd October,2017 |
| Florenfield (Pvt) Ltd | 24675-6 | 20th November,2013 to 24th November,2017 |
| Galpex Investment (Pvt) Ltd | 5215 | 9th December,2013 to 9thDecember,2016 |
| Amcast (Pvt) Ltd | 44515 | 17th December,2013 to 17thDecember,2016 |
| Mr. Nobert Mushore | 15654 and 15665 | 6th December,2013 to 6th December,2017 |
| *Below inserted by SI 51/14* | *Gazetted on the* | *7th March,2014* |
| Lanseria Investments (Pvt) Ltd | 37829BM; 37897-8BM | 13th December,2013 to 13th December,2017 |
| Versatile Gems Mining (Pvt) Ltd | 47222 | 10th January,2014 to 10th January, 2017 |
| Berry Tech Investments (Pvt) Ltd | 36692BM | 7th January, 2013 to 7th January, 2017 |
| Springpraise Investments (Pvt) Ltd | 15581-5 | 8th January,2013 to 8th January, 2017 |
| *Below inserted by SI 71/14* | *Gazetted on the* | *18th April,2014* |
| Adlebrook Investments (Pvt) Ltd | Site 249 | 28th Febraury,2014 to 28th February,2017 |
| Matekayire Dzingisai and Matekayire Enitas ,trading as Mateayire Syndicate | GA 6469 | 5th March, 2014 to 5th March, 2017 |
| *Below inserted by SI 72/14* | *Gazetted on the* | *18th April,2014* |
| Bongiveli Investments (Pvt) Ltd | 2996 B.M. | 15th January,2014 to 15th January, 2017 |
| Rosary 6 Mine (Pvt) Ltd | 33827 | 31st January,2014 to 31st January, 2017 |
| *Below inserted by SI 75/14* | *Gazetted on the* | *18th April,2014* |
| Marumahoko Siphelani | 42664 | 19th March, 2014 to 19th March, 2017 |
| Rodney Masiso | 45183 | 20th March, 2014 to 20th March, 2017 |
| *Below inserted by SI 97/14* | *Gazetted on the* | *13th June,2014* |
| Gatesfield Mining (Pvt) Ltd | SG 5579 | 21st August,2012 to 21st August,2015 |
| *Below inserted by SI 98/14* | *Gazetted on the* | 13th June,2014 |
| Takawira Mining Syndicate | 45215 | 14th May,2014 to 14th May,2017 |
| *Below inserted by SI 109/14* | *Gazetted on the* | 11th July,2014 |
| Crush Level (Pvt) Ltd | 42945,42946,42868,42869,42878,42879,43082, and 43083 | 6th June,2014 to 6th June,2017 |
| Sahajanand Mining (Pvt) Ltd | 18893,6251,6198 | 4th June,2014 to 4th June,2017 |
| *Below inserted by SI 145/2014* | *Gazetted on the* | *26th September,2014* |
| Millerwall Enterprises (Pvt) Ltd | 4527 BM | 25th March,2014 to 25th March,2017 |
| Heavy Furusa | 22743 | 3rd April,2014 to 3rd April,2015 |
| Cyprian Malisa | 25240,24981,24979,15581 and 15582 | 30th April,2014 to 30th April,2017 |
| *Below inserted by SI 146/2014* | *Gazetted on the* | *26th September,2014* |
| Mutemwa Holdings (Pvt) Ltd | 31350-2, 31354-5, 31357 and 31359 | 31st July, 2014 to 31st July ,2017 |
| Ruschrome Mining (Pvt) Ltd | Mining Lease No.31 | 14th August,2014 to 14th August ,2017 |
| *Below inserted by SI 146/2014* | *Gazetted on the* | *10th October,2014* |
| Botvan Investments (Pvt) Ltd | 28754 | 10th July, 2014 to 10th July, 2017 |
| David Muchineripi Sibanda | 48113 and 48114 | 19th June, 2014 to 19th June, 2017 |
| *Below inserted by SI 155/2014* | *Gazetted on the* | *24th October, 2014* |
| Zwonaka Resources (Pvt) Ltd | 13207-8 | 29th August,2014 to 29th August,2017 |
| *Below inserted by SI 164/2014* | *Gazetted on the* | *21st November, 2014* |
| Pee Money (Pvt) Ltd | 5911 | 30th September,2014 to 30th September,2017 |
| Gasal Trading (Pvt) Ltd | 40677 BM | 15th October,2014 to 15th October,2017 |
| *Below inserted by SI 24/2015* | *Gazetted on the* | *23rd February, 2015* |
| Golden Reef Mining (Pvt) Ltd | 36156-36167 | 15th January, 2015 to 15th January, 2017 |
| Dakari Mine (Pvt) Ltd | SG 5958 | 26th January, 2015 to 26th January, 2017 |
| Maxen Ncube | 19165 and 13585 | 26th January, 2015 to 26th January, 2017 |
| Mine Acres (Pvt) Ltd | 43398-404, 43411, 43414A, 43414B and 43415 | 28th January, 2015 to 28th January, 2017 |
| Rui Tai Investments (Pvt) Ltd | 5839 | 30th December,2014 to 30th December,2017, |
| *Below inserted by SI 26/2015* | *Gazetted on the* | *27th February,2015* |
| Mining Chang Sino Africa Mining Investment (Pvt) Ltd | 9277BM | 17th November ,2014 to 17th November,2017 |
| *Below inserted by SI 29/2015* | *Gazetted on the* | *6th March ,2015* |
| Wenzou Enterprises (Pvt) Ltd | 33529BM, 31781-2BM, 29579 BM | 19th November ,2014 to 19th November,2017 |
| *Below inserted by SI 121/2015* | *Gazetted on the* | *6th March ,2015* |
| Chemaden Resources (Pvt) Ltd | 32060-3 | 8th April, 2015 to 10th April, 2018 |
| *Below inserted by SI 130/2015* | *Gazetted on the* | *11th December, 2015* |
| Scrap Crushers (Pvt) Ltd | Mining Lease Number 17 | 7th September,2015 to7th September,2018 |
| Goldmore Mining Investments (Pvt) Ltd | 48220-1 | 7th September,2015 to7th September,2018 |
| Mvelamje Enterprises (Pvt) Ltd | 23817 | 9th September,2015 to9th September,2018 |
| *Below inserted by SI 131/2015* | *Gazetted on the* | *11th December, 2015* |
| Much Incorporated (Pvt) Ltd | *386* | 30th October,2015 to19th October,2018 |
| *Below inserted by SI 135/2015* | *Gazetted on the* | *18th December, 2015* |
| Mark Muzondiwa | *5971* | 20th October, 2015 to17th March, 2016 |
| *Below inserted by SI 11/2016* | *Gazetted on the* | *29th January, 2016* |
| Marange Resources (Pvt) Ltd | SG 4720 | 14th August,2015 to 14th August, 2017 |
| Goldmore Mining Investments (Pvt) Ltd | 45947 | 29th September,2015 to 28th September, 2018 |
| Acceball Investments (Pvt) Ltd | 2676-80 and 2682-85 | 30th September,2015 to 30th September, 2018 |
| Murowa Diamonds (Pvt) Ltd | Mining Lease Number 26 | 19th November,2015 to 18th November, 2018 |
| *Below inserted by SI 15/2016* | *Gazetted on the* | *5th February, 2016* |
| Timsite Enterprises (Pvt) Ltd | 40245, 40246,40251, 40252, 44819, 45669, 45767, 45857 and 45790 | 21st December,2015 to 29th December,2018, |
| Wabata Resources (Pvt) Ltd | 44508 | 29th December, 2015 to 29th December, 2018, |
| *Below inserted by SI 31/2016* | *Gazetted on the* | *26th February, 2016* |
| Chena Mining (Pvt) Ltd | 45704-6 and 45709-11 | 27th November,2015 to 27th November, 2018 |
| Grey Lady (Pvt) Ltd | G1273, G1274, G1976, G1978, G2117-9, 22106 ,M447BM and M449BM | 27th November,2015 to 27th November, 2018 |
| *Below inserted by SI 47/2016* | *Gazetted on the* | *22nd April, 2016* |
| Reden Gold Mining (Pvt) Ltd | 30234,3024-6,28537, 8483BM | 2nd February,2016 to  2nd February,2018 |
| *Below inserted by SI 59/2016* | *Gazetted on the* | *10th June, 2016* |
| Zimbabwe Consolidated Diamond Company (Pvt) Ltd | 6026 | 7th April ,2016  to 8th April ,2019 |
| *Below inserted by SI 73/16* | *Gazetted on the* | *15th July, 2016* |
| UBS Mining Company (Pvt) Ltd | 4554-56 and 45565-69 | 3rd May, 2016 to  3rd May, 2019 |
| Siwela Peter | 44973 | 3rd June, 2016 to  24th June, 2019 |
| *Below inserted by SI 95/16* | *Gazetted on the* | *26th August, 2016* |
| Eights Mining (Pvt) Ltd | 4585-6BM | 20th April ,2016  to 20th April ,2019 |
| *Below inserted by SI 96/16* | *Gazetted on the* | *26th August, 2016* |
| Sakhumuzi Mining Investments (Pvt) Ltd | 45805-12 | 3rd June, 2016 to  3rd June, 2019 |
| *Below inserted by SI 103/16* | *Gazetted on the* | 2nd September, 2016 |
| Zimbabwe Construction and Development Company | 11422B.M | 24th March, 2016 to  24th March,2019 |
| ZIMCN Investments (Pvt) Ltd | 37056-60 | 5th April ,2016 to  5th April ,2019 |
| Waybrooke Investments (Pvt) Ltd | 8887 and 12095 | 23rd March, 2016 to  23rd March,2019 |
| *Below inserted by SI 121/16* | *Gazetted on the* | *14th October, 2016* |
| Newtron Mining (Pvt) Ltd | 20463 | 2nd August,2016 to  1st August ,2019 |
| Solidarity Minerals (Pvt) Ltd | 40557 | 10th August,2016 to  9th0 August ,2019 |
| Francis Kroon | 20145/6 B.M. | 24th August,2016 to  23rd August ,2019 |
| *Below inserted by SI 140/16* | *Gazetted on the* | *18th November, 2016* |
| Vastraft Investments (Pvt) Ltd | 30360-2 | 22nd September,2016 to  21st September,2019 |
| *Below inserted by SI 147/16* | *Gazetted on the* | *2nd December, 2016* |
| Vinayak Minerals (Pvt) Ltd | 1715-6 | 30th August,2016 to  30th August,2019 |
| *Below inserted by SI 152/16* | *Gazetted on the* | *23rd December, 2016* |
| Kunyu Mining (Pvt) Ltd | 42292 and 44121 | 4th November,2016 to  4th November,2019 |
| *Below inserted by SI 30/17* | *Gazetted on the* | *24th February, 2017* |
| Rick Count Investment (Pvt) Ltd | 40977 BX7 and 40978 BX7 | 20th January, 2017 to  21st September, 2020 |
| *Below inserted by SI 72/17* | *Gazetted on the* | *2nd June 2017* |
| Bubi Small Scale Miners Association | 11392B.M. | 16th February, 2017 to 5th February, 2020 |
| *Below inserted by SI 116/17* | *Gazetted on the* | *15th September 2017* |
| Golden Reef Mining (Pvt) Ltd | 36156-36167, 39089-39093B. and 40114B.M | 7th June, 2017 to 7th June, 2020 |
| Redcure Investments (Pvt)(Ltd) t/a Maggie Mac Mine | 45759 | 6th June, 2017 to 6th June, 2020 |
| *Below inserted by SI 123/17* | *Gazetted on the* | *29th September 2017* |
| Breckridge Investments (Pvt) Ltd | 14144G | 30th June, 2017 to 30th June, 2020 |
| Treasure Baby (Pvt) Ltd | 4693-4696 BM and 4698-4701 BM | 30th June, 2017 to 30th June, 2020 |
| Huan Yu Mining (Pvt) Ltd | 25740 and 30544-7 | 11th July, 2017 to 11th July, 2020 |
| *Below inserted by SI 14/17* | *Gazetted on the* | *1st December 2017* |
| Linefall Investments (Pvt) Ltd | 32858-61BM and ME44-5 | 4th September,2017 to  4th September,2020 |
| *Below inserted by SI 15/18* | *Gazetted on the* | *9th February 2018* |
| Gold Vault Resources (Pvt) Ltd | 44618 | 4th December,2017 to  3rd December,2020 |

**FOURTH SCHEDULE** ([Section 9B](NULL#9B)B**)**

inserted by SI 126/2017 with effect from the 6th October, 2017.

***APPROVED BENEFICIARY POWER GENERATION PROJECTS  
ELIGIBLE FOR SUSPENSION OF DUTY***

|  |  |
| --- | --- |
| **Approved beneficiary project** | **Ring fenced quantities (litres of diesel *per annum*)** |
| Dema Emergency Power Project | 300 million |
| Kariba South Extension Project | 500 000 |
| African Chrome Fields (Pvt) Ltd | 13.4 million. |