

Customs and Excise (General) (Amendment) Regulations, 2024
(No.119)

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

1. These regulations may be cited as the Customs and Excise (General) (Amendment) Regulations, 2024 (No. 119).

2. These regulations shall be effective for the period from 1st January, 2023 up to 31st December, 2024.

3. The Customs and Excise (General) Regulations, 2001, published in Statutory Instrument 154 of 2001 are amended in part XIII by the insertion of the following section after section 144(Y)—

“144Z Rebate of duty on capital equipment imported by medical cannabis producers

(1) In this section—

“cannabis producer” means a person who has signed the Fiscal Stabilisation Agreement with the Zimbabwe Investment and Development Agency and has been certified by the Secretary for the responsible Ministry.

“capital equipment” means such plant, equipment or machinery which is or will be used exclusively for medicinal cannabis producing industries in, on or in connection with a factory as the Commissioner may approve, after recommendation by the Minister responsible for industry.

“Zimbabwe Investment and Development Agency” means the agency created in terms of section 3 of the Zimbabwe Investment and Development Agency Act [*Chapter 14:30*].

(2) Subject to this section and for the period 1st January, 2023 up to 31st December, 2024, the Commissioner shall grant a rebate on such capital equipment which is imported by any cannabis producer for use in the production of medicinal cannabis:

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Provided that if the capital equipment imported under this section has not been commissioned within a period not exceeding six months from the date of granting of such rebate, the rebate granted on the capital equipment shall lapse. The effect of the lapse shall be that the rebated duty on the capital equipment shall become due and payable from the date of granting of the rebate.

(3) Any person claiming a rebate in terms of this section shall—

- (a) give to the proper officer an application signed by him or her; and
- (b) submit a certificate from the Secretary of the responsible Ministry; and
- (c) make a declaration to the effect that the capital equipment is being imported solely for the purpose of or in connection with the production of medicinal cannabis; and
- (d) give an undertaking that, if any of the capital equipment is sold or not used for the purpose for which such equipment is being imported, the duty thereon shall be paid forthwith to the Commissioner.

(4) To be eligible for this rebate an applicant must be registered as a taxpayer with the Zimbabwe Revenue Authority and have a valid Tax Clearance Certificate.

(5) No person to whom a rebate of duty has been granted in terms of this section shall sell or in any manner whatsoever, dispose of any capital equipment in respect of which such rebate was granted, within five years of the date of its entry under rebate, without the prior written permission of the Commissioner, and subject to subsection (6), payment of the duty which would have been payable at the time of entry.

(6) If the Commissioner gives the permission referred to in subsection (5), he or she may authorise the payment of a lesser amount of duty than would have been payable had no rebate been granted. For determining such lesser amount of duty, the Commissioner shall take into consideration the monthly depreciation

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of such capital equipment in question on a *pro-rata* basis since the date on which it was entered under rebate:

Provided that the Commissioner may remit the duty on any capital equipment imported under rebate in terms of this section, which is proved to his or her satisfaction to have, as a result of an accident, been damaged beyond economic repair.”.

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