

## ARRANGEMENT OF SECTIONS

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FIRST SCHEDULE: Forms.

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

### *Title*

1. (1) These regulations may be cited as the Customs and Excise (Furniture Manufacture) (Rebate) Regulations, 2024.

(2) These regulations shall come into effect from date of publication.

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Regulations, 2024.

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*Interpretation*

2. In these regulations—

“applicant” means a manufacturer making an application for registration as a manufacturer of furniture in terms of these regulations;

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

“manufacturer” means any person who is registered as a manufacturer of furniture in terms of section 5;

“goods” means any materials referred to in the Second Schedule used in the manufacture of furniture.

*Completion and use of prescribed forms*

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

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

*Grant of rebate*

4. Subject to these regulations, a rebate of duty shall be granted on goods referred to in the Second Schedule, imported or taken out of bond by a manufacturer for use in the manufacture of furniture.

*Registration of manufacturers*

5. (1) Only approved manufacturers as listed under the Third Schedule shall be eligible to apply for the furniture manufacturers’ rebate in terms of these regulations.

(2) Any person who wishes to claim a rebate of duty in terms of these regulations shall apply to the proper officer in Form FMR 1 for registration as a manufacturer.

(3) An application referred in subsection (1) shall be supported by such additional information or documents as the Commissioner may require which shall be made before the importation or removal from bond of any goods intended for the manufacture of furniture.

(4) In order to be eligible for registration hereunder the applicant must be registered with the Zimbabwe Revenue Authority and have a valid tax clearance certificate.

(5) On receipt of an application in terms of this section the proper officer shall, before referring the application for consideration by the Commissioner, inspect the applicant's premises and machinery and report his/her findings to the Commissioner.

(6) If the Commissioner approves the application, he or she shall call on the applicant to—

- (a) erect on his or her premises the stores provided for in section 8; and
- (b) enter a bond on Form No. 146, with sufficient surety in an amount determined by the Commissioner, for the securing of duty and compliance with the requirements of these regulations; and
- (c) pay the fee referred to in this section.

(7) When the applicant has complied with the requirements of this section, the Commissioner shall register the applicant and the fee for registration as a manufacturer shall be the amount prescribed in terms of section 173 of the Customs and Excise (General) Regulations, 2001 published in Statutory Instrument 154 of 2001:

Provided that where the registration of an applicant is approved after the 30th of June in any year, the fee payable in terms of this section shall be half of the fee referred to in this subsection.

(8) The prescribed fee for renewal of registration of a manufacturer shall be payable annually on or before the 31st of January every year.

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

- (a) adequate control of goods imported or taken out of bond under rebate of duty is not likely to be maintained; or
- (b) any provision of these regulations will not be complied with.

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*Storage of rebated goods*

6. (1) The manufacturer shall provide on his or her premises secure stores for the safe storage of goods on which duty has been rebated and shall, at his own expense, provide the necessary fastenings so that the stores may be secured with Customs locks.

(2) No goods on which duty have been rebated may be stored elsewhere than in the stores provided for in subsection (1) of this section, and no such store shall, without the prior written permission of the Commissioner, be used for any other purposes.

*Clearance of goods*

7. (1) Goods to be entered under the rebate of duty provided for in these regulations shall be entered for consumption at the port of entry nearest to the premises of the manufacturer.

(2) A manufacturer shall, when effecting entry on importation or on removal from bond of goods intended for manufacture under rebate, submit with the relevant bill of entry, a declaration signed by him, to the effect that the goods are to be used solely in the manufacture of furniture.

*Manufacturer to keep stock-book*

8. (1) A manufacturer shall keep a stock-book, in a form approved by the Commissioner, showing full particulars of all receipts and disposals of goods entered for the manufacture of furniture in such a manner that the rebated goods can readily be accounted for the satisfaction of the Commissioner.

(2) If a manufacturer fails to keep a stock-book in the manner approved in terms of subsection (1), any rebated goods received by the manufacturer 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 rebate was granted, unless the manufacturer satisfies the Commissioner that the rebated goods were used for the purpose for which the rebate was granted.

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

*Disposal of rebated goods*

9. (1) Subject to subsections (2) and (3) of this section, a manufacturer shall not, except with the written authority of the Commissioner, and on payment of the duty rebated, dispose of any rebated goods otherwise than in accordance with these regulations.

(2) The Commissioner may authorise the disposal of rebated goods on payment of such duty, not exceeding the amount of duty rebated, as he or she thinks fit, if in the opinion of the Commissioner, the goods cannot be economically used for the purpose for which they were entered under rebate.

(3) A manufacturer shall, when required by the Commissioner to do so, carry out under the supervision of an officer, at such times as the Commissioner may consider necessary, any manufacturing operation in which goods entered under rebate are used.

(4) Duty on rebated goods which are accidentally destroyed before being used in the manufacture of furniture may be remitted if the Commissioner is satisfied that every reasonable effort was made and precaution taken to prevent their destruction.

*Eligibility of goods for rebate*

10. Only the goods listed in the Second Schedule shall be eligible for rebate if imported or taken out of bond under the tariff heading indicated opposite thereto.

*Cancellation of registration*

11. (1) The Commissioner may cancel or suspend the registration of a manufacturer if such manufacturer—

- (a) ceases to manufacture furniture; or
- (b) fails to comply with or contravenes any of the provisions of these regulations; or
- (c) fails to pay the fee for the renewal of registration in accordance with section 5(7); or

so requests.

(2) If any registration is cancelled in terms of subsection (1) of this section, any duty rebated shall immediately become due and payable.

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*Transparency and accountability in the utilisation of rebate facility*

12. (1) A manufacturer shall be required to present to the Minister of Finance, Economic Development and Investment Promotions, an annual report in a form approved by the Minister, showing full particulars of all the benefits achieved in the utilisation of the rebate facility granted in terms of these regulations.

(2) The report referred to in subsection (1) shall be in such a manner that the effect on the following aspects on the manufacturer's business can be readily ascertained or accounted for to the satisfaction of the Minister—

- (a) the incremental employment levels achieved by the manufacture;
- (b) capacity utilisation levels attained from the use of the rebate;
- (c) value of new investment received since the employment of the rebate;
- (d) growth in the manufacturer's output; and
- (e) research and development initiatives carried out by the manufacturer.

(3) If a manufacturer fails to produce the annual report in the manner approved in terms of subsection (1), the rebate shall be immediately withdrawn and any rebated goods received by the manufacturer during the period when the report was not so produced shall be deemed to have been used for a purpose other than that for which the rebate was granted. The manufacturer shall be required to pay the rebated revenue forthwith and the penalty for failure to keep records.

(4) The annual report by the manufacturer shall be submitted within 30 days from the end of the 12 months period calculated from—

- (a) the effective date of these regulations in the first year:  
and
- (b) thereafter from the 1st of January every year subsequently.

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*Repeal*

13. The Customs and Excise (Furniture Manufacturer) (Rebate) Regulations, 2016, published in Statutory Instrument 3 of 2016, is hereby repealed.

FIRST SCHEDULE (Section 2)  
FORMS

<i>Form No.</i>	<i>Titles</i>
FMR 1	Application for registration
145	Furniture manufacturer's Bond

In terms of section 5(2) of the Interpretation Act [*Chapter 1:01*], 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.

SECOND SCHEDULE (*Section 10*)

GOODS ELIGIBLE FOR REBATE

The goods listed below shall be imported or taken out of bond under rebate only by manufacturers registered in terms of section 5 and as listed in the Third Schedule.

<b>Tariff Code</b>	<b>Description</b>
2903.12.00	Dichloromethane (methylene chloride)
2929.10.00	Isocyanates
3208.90.00	Other paints and varnishes
3402.90.90	Organic surface active agents (excluding soaps)
3506.10.00	Glues
3506.91.00	Adhesive based on polymers
3506.99.00	Non-flammable foam, non-flammable foam adhesive, prepared glue and other adhesives
3815.90.00	Stannous octoate T9 (additive foam manufacture)
3823.19.90	Industrial monocarboxylic fatty acids
3907.20.00	Other polyethers
3909.50.00	Polyurethanes in primary form
3910.00.00	Silicones in primary forms
3916.90.00	Of other plastic sheeting, plyprop, plastic pellets for beg legs

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<b>Tariff Code</b>	<b>Description</b>
3921.90.90	Other plates, sheets, film, foil and strip of plastics for use in the furniture manufacturing (pvc foils)
3926.30.00	Fittings of furniture, coachwork or the like (casket corner block)
4001.29.00	Plate, sheets, strips, rods, profile shapes of cellular rubber
4004.00.90	Scrap foam vairacon mattresses
4008.19.00	Plates, sheets, strips, rods and profile shapes of cellular rubber
4408.10.10	Planned, sanded or finger-jointed, Sheets for veneering of a thickness not exceeding 6mm
4107.99.00	Other leather, including sides
4205.00.00	Other articles of leather or of composition leather
4408.10.10	Planed, sanded or finger jointed sheets of veneering
4408.10.90	Other sheets of veneering
4410.11.00	Melamine Board
4411.12.00	Medium Density Fibreboard, of a thickness not exceeding 5 mm
4411.14.00	Medium Density fire board (MDF), of a thickness exceeding 9 mm (Superwood)
4411.94.00	Other fibreboard, of a density not 0.5g/cm <sup>3</sup>
4412.59.00	Other, with both outer plies of coniferous wood
4412.94.00	Block board
4412.99.00	Other boards (high gloss boards)
4418.79.00	Hinges
4808.10.90	Other corrugated paper and other paper board whether or not perforated, cardboard sheets, other sheets of veneering
4811.90.20	Paper foil for use in the manufacture of furniture
4821.10.00	Paper or paperboard, labels of all kinds, whether or not printed
5204.19.00	Cotton Sewing Thread
5407.10.10	Canvas weighing not less than 340g/m <sup>2</sup>
5407.10.90	Other woven fabrics
5407.43.10	Tyre cord fabric
5407.43.90	Other
5407.72.10	Woven fabric containing 85% or more by weight of synthetic filaments – Dyed- Tyre cord fabric



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<b>Tariff Code</b>	<b>Description</b>
5407.73.10	Tyre cord fabric
5407.73.90	Other
5407.74.10	Other woven fabrics containing 85% or more by weight of synthetic filaments – Printed -Tyre cord fabric
5407.94.90	Other printed woven fabrics
5503.30.00	Modacrylic fibre
5503.40.00	Of polypropylene
5503.90.00	Other
5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning
5509.99.00	Unicurl-polyester loose fibre-yarn (other than sewing thread) of synthetic staple fibres, not less than 340 grams per staple fibres, not put up for retail sale
5515.11.10	Canvas weighing not less than 340g/m <sup>2</sup>
5515.99.10	Canvas weighing not more than 340g/m <sup>2</sup>
5515.99.90	Other
5516.11.10	Canvas weighing not less than 340g/m <sup>2</sup>
5516.94.90	Other printed woven fabrics
5603.11.00	Man-made filaments weighing not more than 25 g/m <sup>2</sup>
5603.12.00	Non-wovens of manmade filaments, weighing >25mg/m <sup>2</sup> but not more than > 70mg/m <sup>2</sup> (spunbond)
5603.13.00	Weighing more than 70g/ m <sup>2</sup> but not more than 150g/m <sup>2</sup>
5603.14.00	Weighing more than 150g/m <sup>2</sup>
5603.92.00	Weighing more than 25g/ m <sup>2</sup> but not more than 70g/m <sup>2</sup>
5603.93.00	Weighing more than 70g/ m <sup>2</sup> but not more than 150g/m <sup>2</sup>
5603.94.00	Other nonwovens, weighing more than 150 g/m <sup>2</sup>
5806.10.00	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics
5806.20.00	Other woven fabrics, 5%+ of elastomeric yarn/rubber thread
5806.31.20	Ladder tape of a type suitable in the manufacture of venetian blinds
5806.32.20	Ladder tape of a type suitable in the manufacture of venetian blinds
5807.90.00	Other labels, badges and similar articles of textile materials
5903.90.00	PU textile fabric impregnated, coated, covered or laminated with plastics

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<b>Tariff Code</b>	<b>Description</b>
5907.00.00	Textile fabrics otherwise impregnated, painted canvas being theatrical scenery studio back – cloths or the like
6001.10.00	Fabric
6001.21.00	Of cotton
6001.22.00	Of man-made fibres
6001.91.00	Of cotton
6001.92.00	Of other man-made fibres
6001.99.00	Of other textile materials
6005.42.00	Fabric
6006.22.00	Fabric
6006.43.00	Of yarns of different colours
6006.44.00	Printed
6006.90.00	Other
6805.20.00	Sanding paper
7009.92.00	Framed mirrors (mirror swivels)
70194000	Woven fabrics of rovings, Glass fibre (incl. glass wool) and articles thereof (e.g. yarn woven fabrics) thin sheets, webs
7019.90.00	Other mattresses, boards and similar non-woven products
7019.90.00	Woven fabrics of rovings, Glass fibre (incl. glass wool) and articles thereof (e.g. yarn woven fabrics) thin sheets, webs
7217.10.00	Not plated or coated, whether or not polished
7217.20.00	Plated or coated with zinc
7217.30.00	Plated or coated with other base metals
7217.90.00	Other
7220.90.00	Other flat rolled products of stainless steel
7307.22.00	Shelf sleeves
7307.99.00	Other: tube or pipe fittings
7317.00.00	Nails, tacks, drawing pins, corrugated nails, staples
7318.12.00	Other wood screws
7318.15.00	Other screws and bolts, whether or not with their nuts or washers
7318.29.00	Screws, bolts and nuts
7320.10.00	Leaf-springs and leaves therefore
7320.20.00	Helical springs
7320.90.00	Other

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<b>Tariff Code</b>	<b>Description</b>
7326.90.10	Complete chair bases, hooks, swivels, shackles, thimbles, ferrules and the like of a kind suitable for use as chain or wire rope fitting; buckets; crane hooks
7326.90.99	Other (Hog rings, spring clips, c-rings, d-rings fasteners & hook clips)
7419.80.00	Plasma Handles, other articles of copper
7610.90.00	Aluminium rails, rod holder and end sockets.
8301.30.90	Drawer locks
8302.10.00	Hinges (Hinge Piano brass plated)
8302.42.00	Other, suitable furniture
8302.49.90	Other
8305.20.00	Upholstery staples
9403.40.00	Basket pull-out pantry units
9403.91.00	Parts of wood
9403.99.00	Other parts
9404.10.00	Mattress Supports.

THIRD SCHEDULE (*Section 5*)

APPROVED FURNITURE MANUFACTURERS

The manufacturers listed below are approved for importation under furniture manufacturers' rebate only as registered in terms of section 5.

<b>No.</b>	<b>Name of Approved Company</b>
1.	Baldon Furniture (Private) Limited
2.	Bowline Furniture (Private) Limited
3.	Calundike Exports (Private) Limited
4.	Exochic (Private) Limited
5.	Flair International (Private) Limited
6.	Hunting Furniture (Private) Limited, trading as Adam Bede
7.	J. W. Wilson International (Private) Limited, trading as J. W. International
8.	KDV Bedding (Private) Limited
9.	Kitchen Décor (Private) Limited
10.	N. T. Joselyne (Private) Limited
11.	Oakway Investments (Private) Limited, trading as Lammel Manufacturing

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<b>No.</b>	<b>Name of Approved Company</b>
12.	Ragwith Services (Private) Limited, trading as Design Up
13.	Sterling Furnishing Company (Private) Limited, trading as Sterling Furnishing
14.	Teecherz Furnishers (Private) Limited
15.	Unifur (Private) Limited, trading as Universal Furniture Manufacturers
16.	Eider Enterprise, trading as The African Touch
17.	Ace Foam Private Limited
18.	Adam Bede Manufacturing (Private) Limited
19.	Satchmo Investments, trading as Wood Factory
20.	Dominion Marketing (Private) Limited
21.	Bravo Group Manufacturing (Private) Limited
22.	Restapedic Manufacturing (Private) Limited
23.	Universal Furnishers (Private) Limited
24.	Ogonville (Private) Limited
25.	Elite Furniture (Private) Limited
26.	Kingsland Investments (Private) Limited, trading as Milano Office
27.	Tusilago (Private) Limited
28.	Legend Lounge (Private) Limited
29.	Adlebon Investments (Private) Limited
30.	Regal Bedding (Private) Limited.