

Customs and Excise (General) (Amendment) Regulations, 2022
(No. 109)

IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 235, as read with section 120, 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, 2022 (No. 109).

2. The Customs and Excise (General) Regulations published in Statutory Instrument 154 of 2001, (hereinafter referred to as “the principal regulations”), are amended in section 143 (Rebate of duty imported by serving members of Parliament of Zimbabwe) as follows—

(a) In subsection (1) by the insertion of the following definition after the definition of “motor vehicle” —

“member of parliament” means a Senator or an elected or non-constituent member of the National Assembly and shall for the purposes of this section include President of the Senate and the Speaker of the National Assembly.”

(b) In subsection (2) by the insertion of the following proviso—

“Provided that the restriction to import only one vehicle shall be waived for the life of the current Parliament”.

(c) by the repeal of subsection (3) and substitution of the following—

“(3) A serving member of Parliament shall be allowed to import not more than two vehicles under rebate in terms of this section within the life of the current Parliament:

Provided that the maximum allowable value of the second motor vehicle under this rebate shall not exceed sixty thousand United States dollars.”

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