

Customs and Excise (General) (Amendment) Regulations, 2024  
(No. 122)

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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:—

1. These regulations may be cited as the Customs and Excise (General) (Amendment) Regulations, 2024 (No. 122).

2. The Customs and Excise (General) Regulations, 2001, published in Statutory Instrument 154 of 2001, are amended in PART XIII by the insertion of a new section after section 141—

*“Rebate of duty on goods for incorporation in the construction  
of new cities*

141A. (1) Subject to this section, the Commissioner may grant a rebate of duty on such capital equipment and materials imported by *Approved Contractors* for the construction of new cities in line with Government development agenda, excluding motor vehicles, fuel, cement, consumables and other materials available in Zimbabwe at competitive prices and comparable quality. Other inputs such as furniture may be imported under rebate of duty provided *Approved Contractors* justify, to the satisfaction of the Secretary responsible for Finance, that such goods cannot be sourced in Zimbabwe at competitive prices and comparable quality. The Capital equipment and materials listed in the Schedule qualify for a rebate.

(2) For the purposes of this section, the term *Approved Contractor* means any Contractor approved by the Secretary responsible for Finance, for customs purposes, for the construction of new cities.

(3) Any person wishing to be granted the rebate in terms of this section shall make an application to the Commissioner, giving details of—

- (a) the goods referred to in subsection (1) on which a rebate is sought; and

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(b) the purpose for which the goods are to be used.

(4) Capital Equipment or materials referred to in subsection (1) shall form a permanent part of the finished project.

(5) If any goods referred to in subsection (1) are not used in the construction of the project concerned, the duty rebated by subsection (1) shall become payable in full.

SCHEDULE (Section 141A(1))

Product Code	Product Description
2707.20.00	Toluene
2713.20.10	Asphalt
2713.20.90	50/70 pen bitumen
2713.20.90	Bitumen, tar pitch
2715.00.00	MC 30 bitumen prime
2801.10.00	Chlorine
2814.10.00	Ammonia
3209.10.91	Paint
3209.90.99	Thermoplastic road marking paint - white
3214.10.00	Finishing putty
3824.40.00	Waterproofing materials
3824.50.00	Ready-mix concrete – 15Mpa
3906.90.00	Tile adhesive
3917. 29.11	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics
3919.10.00	Joint tapes
3923.50.00	25mm HDPE end cap
3925.30.90	Shutters and blinds
3925.90.00	Builders ware of plastic
3925.90.00	900 mm dia x 500mm rings
4412.34.00	Plywood
4418.29.00	Door and frames

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<b>Product Code</b>	<b>Product Description</b>
5911.90.00	Bidim
5911.90.00	Geotextile membrane
6802.91.00	Marble tops
6802.93.00	Kerbing – M.O.T (760mm)
6806.10.00	Rock wool insulation
6808.00.00	Ceiling boards
6809.11.00	Gypsum boards
6810.11.10	900mm dia x 150mm cover slab
6810.99.00	Other articles of cement
6810.99.00	Class 40D precast pipe – 900mm dia
6905.90.00	Sewer pipes
6907.21.00	Ceramic tiles
6910.90.00	Bathroom ceramic wash basin
6912.00.00	Bath tub
7008.00.00	Glass
7213.10.00	Reinforcing steel
7216.99.00	Stainless steel frames
7304.19.00	Tubes for gas pipeline
7307.21.00	110mm flange adaptor
7307.22.00	25mm compression elbow tee
7307.99.00	160 * 110mm unequal tee
7307.99.00	110 * 90mm unequal tee
7308.30.10	Fire rated steel doors
7308.90.90	Light gauge steel profiles
7308.90.90	Balustrades and handrails
7308.90.90	Balustrades
7309.00.90	Water storage tanks
7309.00.90	Reservoirs of steel
7309.00.90	Ground reservoirs 2ml GRP tank
7309.00.90	Elevated modular water tank

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<b>Product Code</b>	<b>Product Description</b>
7311.00.10	LP Gas storage tanks
7314.20.00	Fencing metal mesh
7314.39.00	Wire mesh
7314.49.00	Retractable flymesh
7317.00.00	Nails
7324.10.10	Kitchen sinks of steel
7324.10.90	Bathroom mixers
7326.90.99	Structural steel
7326.90.99	Step irons
7418.20.00	Internal sanitary ware
7606.11.00	Aluminum composite panels
7610.10.00	Aluminum doors
7610.10.00	Aluminum windows
8301.30.90	Locksets
8302.10.00	Hinges
8302.60.00	Automatic door operators
8410.13.00	Hydraulic turbines
8413	Pumps
8414.51.90	Ventilation fans
8415.83.00	Air conditioning equipment
8418.69.10	Refrigeration equipment
8419.11.10	Gas water heaters
8419.12.00	Solar water heaters
8421.21.90	Package plant
8424.89.00	Musical fountain
8454.10.00	Hybrid converters
8477.90.00	Reticulation modulation pipes
8481.10.00	Pressure regulators
8481.40.00	Relief valves

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<b>Product Code</b>	<b>Product Description</b>
8481.40.00	110 gate valves
8481.80.10	Kitchen taps/faucets
8481.80.10	Bathroom taps/faucets
8481.80.90	Fire hydrants and hoses
8481.80.90	Hydrant/valve boxes 750 * 550mm * 550mm *550mm* 220mm
8481.80.90	160 * 75mm hydrant tee
8481.80.90	110 * 75mm hydrant tee
8482.50.00	Grease interceptors
8483.60.00	160mm couplings
8502.11.00	Diesel generators
8504.23.10	Transformers
8506.50.00	Lithium batteries
8516.29.00	Space heating equipment
8536.30.00	Power isolators
8536.69.00	Socket outlets
8537.10.00	Mini distribution boards
8537.20.90	Floor boxes
8537.20.90	Ring main units
8537.20.90	Switchboards
8541.43.00	Solar panels
8544.20.90	Armored cables
8544.49.00	Electrical wiring
8544.49.00	Xple cable
8544.49.00	Cables
9026.10.00	LPG metering devices
9403.30.00	Kitchen cabinetry
9403.60.00	Balconies
9405.11.90	Chandeliers
9405.42.20	Lights general

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<b>Product Code</b>	<b>Product Description</b>
9405.50.90	Solar light fittings
9406.20.00	Prefabricated buildings”.