

Customs and Excise (General) (Amendment) Regulations, 2025
(No. 124)

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, 2025 (No. 124).

2. The Customs and Excise (General) Regulations, 2001, published in Statutory Instrument 154 of 2001, (hereinafter called “the principal regulations”) are amended by the repeal of section 144X “Rebate of duty on essential goods imported for the fight against corona virus disease (COVID-19)”.

3. The principal regulations are amended by the insertion after section 144W of a new section as follows—

“144X. Rebate of duty on equipment and machinery used for the setting up of solar powered charging stations imported by approved operators.

1. In this section—

“approved operator” means any importer approved and licensed by the Zimbabwe Energy Regulatory Authority to import any equipment and machinery specified in the Schedule below to be used to construct, set up and erect solar powered charging stations.

“equipment and machinery” means goods of the commodity codes listed in the Schedule below being imported entirely for the process of construction, setting up and erecting solar powered charging stations.

2. The Zimbabwe Energy Regulatory Authority shall approve a list of operators for the purposes of this section.

3. This section shall apply to any solar powered charging station constructed or erected in Zimbabwe by an approved operator for the charging of electrical motor vehicles.

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4. Subject to this section and to such conditions as the Commissioner may in each case impose, a rebate shall be granted on such equipment and machinery listed in the Schedule to this section, as the Commissioner may approve, when such equipment and machinery is imported for use in the erection, construction or setting up of an electrical vehicle solar powered charging station.

5. The Commissioner may refuse to grant a rebate of duty to an approved operator on the basis of non-compliance with section 34C of the Revenue Authority Act [*Chapter 23:11*].

6. Any person wishing to claim a rebate of duty in terms of this section shall produce to the Commissioner the particulars of the equipment or machinery which they desire to import under rebate and the site approved by Zimbabwe Energy Regulatory Authority [ZERA] where the charging station is to be set up.

7. The person or their authorised agent responsible for importing the equipment and machinery in terms of this section shall make a declaration that the equipment and machinery being imported will be for use solely in the setting up of the charging station.

8. No equipment and machinery imported under this rebate shall be transferred from one approved operator or site to another without the written consent of the Commissioner.

9. No person to whom a rebate of duty has been granted in terms of this section shall, sell or in any manner dispose of any equipment and machinery in respect of which such rebate was granted, without the prior written permission of the Commissioner and payment of the duty which would have been payable at the time of entry, but for the granting of such rebate.

S.I. 35 of 2025

SCHEDULE

LIST OF EQUIPMENT AND MACHINERY FOR SETTING UP OF
ELECTRICAL VEHICLE SOLAR POWERED CHARGING STATIONS

Item	Description of goods
1	Solar panels
2	Inverter
3	EV chargers
4	Battery storage system
5	Charging control units
6	Mounting structures
7	Electrical wiring components
8	Monitoring system
9	Grounding Equipment

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