

Customs and Excise (Suspension) (Amendment) Regulations, 2026
(No. 286)

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 (Suspension) (Amendment) Regulations, 2026 (No. 286).

2. The Customs and Excise (Suspension) Regulations, 2003, published in Statutory Instrument 257 of 2003, are amended by the insertion of new sections after section 9UU as follows—

“Suspension of duty on goods for the development of sporting infrastructure

9VV. (1) Subject to this section and such other conditions as the Commissioner may specify, customs duty is suspended on importation or removal from bond of the following articles—

- (a) specialised sports equipment;
- (b) turf systems;
- (c) seats;
- (d) electronic scoreboards; and
- (e) lighting equipment:

used in the construction or refurbishment of approved public sporting facilities certified by the Minister responsible for sport and approved by the Minister.

(2) A person or organisation wishing to claim a suspension of duty, in terms of this section, shall make an application, in writing, to the Commissioner for approval, and shall submit particulars of the goods which are to be imported or taken out of bond under suspension.

(3) The importer or the person taking the articles out of bond shall submit—

- (a) a signed declaration to the effect that the articles will be used solely for the purpose for which the suspension is granted;

- (b) proof of registration with the Zimbabwe Revenue Authority and have a valid Tax Clearance Certificate.

(4) No suspension of duty shall be granted on importations for a sporting facility that is not registered with the Sports and Recreation Commission established in terms of the Sports and Recreation Act [*Chapter 25:15*] or if registered, has been registered for a period of less than one year at the time it is seeking to benefit in terms of the provisions of this section.

(5) Any goods on which suspension of duty has been granted in terms of this section shall not be sold or otherwise disposed of in Zimbabwe within five years of importation without the prior consent of the Commissioner and on payment of the suspended duty or such lesser amount as he or she may determine:

Provided that the Commissioner may remit the customs duty on any goods imported under suspension in terms of this section, which to the satisfaction of the Commissioner, has been damaged beyond economical repair as a result of an accident.

(6) Any person who obtains or receives goods under the suspension in terms of this section shall keep proper records showing the particulars of receipt and disposals of all articles on which the suspension is granted.

Suspension of duty on Business and Knowledge Process Outsourcing Production Equipment

9VW. (1) Subject to this section and to such conditions as the Commissioner may fix, a suspension of duty shall be granted on the importation of equipment, data servers, ancillary information communication technology hardware, any machinery and parts thereof directly used in the provision of services for export by qualifying business and knowledge process outsourcing operators, if the qualifying operator—

- (a) applies in writing for the suspension to the Commissioner; and
- (b) submits with such application information and documents referred to in subsection (2); and
- (c) obtains and submits with the application a certificate from the Minister responsible for information

technology communication that the specified goods are eligible for a suspension in terms of this section; and

- (d) provides any other information relating to the specified goods that the Commissioner may reasonably request.

(2) Any person claiming a suspension in terms of this section shall —

- (a) submit, with the application for the suspension, to the proper officer —
 - (i) original invoices and other documents acceptable to the Commissioner in relation to importation of the specified goods; and
 - (ii) a declaration signed by the qualifying operator to the effect that the specified goods are to be used solely and exclusively for the provision of services for export; and
 - (iii) proof of registration with the Zimbabwe Revenue Authority and have a valid tax clearance certificate; and
 - (iv) an undertaking that, if the goods are not used for the provision of services for export the duty suspended will be paid immediately to the Commissioner; and
- (b) identify the export services in respect of which the specified goods are to be used;
- (c) export one hundred *per centum* of its services;
- (d) maintain verifiable employment records demonstrating sustained youth employment growth.

(3) If any goods imported or taken out of bond under suspension in terms of this section are not used for the purpose specified, the duty suspended shall immediately become payable on the goods.

(4) No person to whom a suspension of duty in respect of any specified goods has been granted in terms of this section shall sell or otherwise dispose of the goods in Zimbabwe without the

Customs and Excise (Suspension) (Amendment) Regulations, 2026
(No. 286)

prior permission of the Commissioner and, subject to subsection (5), the payment of such duty on such goods.

(5) If the Commissioner gives the permission referred to in subsection (4), the Commissioner may, in respect of any goods which are to be sold or otherwise disposed of, authorise the payment of a lesser amount of duty than that suspended and, for the purpose of determining such lesser amount of duty, he or she may take into consideration any depreciation in the value of the goods since the date on which the duty was suspended:

Provided that the Commissioner may—

- (a) remit the duty on any such goods which are to be sold or otherwise disposed of more than five years after the date on which duty was suspended.
- (b) remit the duty on any piece of equipment imported under suspension in terms of this section, which to the satisfaction of the Commissioner, has been damaged beyond economical repair as a result of an accident.

(6) Any person to whom a suspension has been granted in terms of this section shall maintain proper records in respect of the specified goods and shall account for them to the Commissioner when required to do so by him or her.”