

Customs and Excise (Luggage Ware Manufacturers)
(Suspension) Regulations, 2026

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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 (Luggage Ware Manufacturers) (Suspension) Regulations, 2026.
- (2) These regulations shall come into effect from 1st January, 2026.

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Interpretation

2. In these regulations —

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

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

“goods” means any material referred to in the Second Schedule used in the manufacture of luggage ware;

“manufacturer” means any person who is registered as a manufacturer of luggage ware in terms of section 5.

Completion and use of prescribed forms

3. (1) The forms specified in the First Schedule and copies therefore shall be completed indelibly 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 suspension

4. Subject to these regulations, a suspension 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 luggage ware.

Registration of manufacturers

5. (1) Only approved manufacturers as listed under the Third Schedule shall be eligible to apply for the luggage ware manufacturers’ suspension.

(2) Any person who wishes to claim a suspension of duty in terms of these regulations shall apply to the proper officer in the form specified in the First Schedule for registration as a manufacturer.

(3) An application shall be supported by such additional information or documents as the Commissioner may require which

include and shall be made before the importation or removal from bond of any goods intended for the manufacture of luggage ware.

(4) 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 or 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 6; and
- (b) enter into a bond on a prescribed form, 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 subsection (8).

(7) When the applicant has complied with the requirements of this section, the Commissioner shall register the applicant.

(8) The fee for registration as a manufacturer shall be the amount prescribed in terms of section 173 of the Customs and Excise (General) Registration, 2001, published Statutory Instrument 154 of 2001:

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

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

(10) 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 suspension of duty in terms of these regulations is not likely to be maintained; or

- (b) any provision of these regulations will not be complied with.

Storage of duty suspended 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 suspended and shall, at his or her own expense, provide the necessary fastenings so that the stores may be secured with Customs locks.

(2) No goods on which duty has been suspended may be stored elsewhere than in the stores provided for in subsection (1), 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 suspension 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 suspension, 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 luggage ware.

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 manufacturer of luggage ware in such a manner that the suspended 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 suspended 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 suspension was granted unless the manufacturer satisfies the Commissioner that the suspended goods were used for the purpose for which the suspension 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 duty suspended goods

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

(2) The Commissioner may authorise the disposal of duty suspended goods on payment of such duty, not exceeding the amount of duty suspended, 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 suspension.

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

(4) Duty on duty suspended goods which are accidentally destroyed before being used in the manufacture of luggage ware 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 suspension.

10. Only the goods listed in the Second Schedule shall be eligible for suspension if imported 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 luggage ware; 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(6); or

(d) so requests.

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

*Transparency and accountability in the utilisation of
suspension facility*

12. (1) A manufacturer shall be required to present to the Minister, an annual report in a form approved by the Minister, showing full particulars of all the benefits achieved in the utilisation of the suspension facility granted in terms of these regulations. The report 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 manufacturer;
- (b) capacity utilisation levels attained from the use of the suspension;
- (c) value of new investment received since the implementation of the suspension;
- (d) growth in the manufacturer's output; and
- (e) research and development initiatives carried out by the manufacturer;
- (f) for manufacturers that export their products, CD1 forms discharged for the period prior to the application for the suspension;
- (g) corporate social responsibilities executed by the manufacturer; and
- (h) activities to protect the environment against degradation.

(2) If a manufacturer fails to produce the annual report in the manner approved in terms of subsection (1), the suspension shall be immediately withdrawn and any suspension 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 suspension was granted. The manufacturer shall be required to pay the suspended revenue forthwith and the penalty for failure to keep records.

(3) The annual report by the manufacturer shall be submitted within thirty days from the end of the twelve months period calculated from —

- (a) the 1st January 2026 in the first year; and
- (b) thereafter from the 1st of January every year subsequently.

FIRST SCHEDULE (*Section 2*)

FORMS

Application for registration

Luggage ware Manufacturer's Bond

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

The goods listed below shall be imported under suspension only by manufacturers registered in terms of Section 5 and as listed in the Third Schedule.

Tariff Heading	Tariff Code	Product Description
32.15	3215.19.00	Screen printing inks
39.21	3921.90.90	PE polyboard
39.26	3926.90.90	Luggage panels; ABS sheets
42.02	4202.12.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers with outer surface of plastics or of textile goods
44.10	4410.90.00	Wooden boards

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Tariff Heading	Tariff Code	Product Description
54.01	5401.20.90	Other sewing thread
54.07	5407.71.90	Other unbleached or bleached woven fabrics, containing 85% or more by weight of synthetic filaments (Taffeta lining)
	5407.72.90	Other dyed woven fabrics, containing 85% or more by weight of synthetic filaments (Taffeta lining)
	5407.73.90	Other woven fabric of yarns of different colours, containing 85% or more by weight of synthetic filaments (Taffeta lining)
	5407.74.90	Other printed woven fabric, containing 85% or more by weight of synthetic filaments (Taffeta lining)
55.12	5512.21.90	Other woven synthetic staple fibres
58.07	5807.10.00	Badges, woven labels
	5807.90.00	Other labels, badges of textile goods
59.03	5903.10.00	Textile fabrics, with poly (vinyl chloride)
	5903.90.00	Black PVC lining taffeta lining, polyester fabric EVA backed 1inch velcro male and female, netting material, luggage panels, luggage straps, ABS sheets, polyboard
59.09	5909.00.00	Textile hose piping and similar textile tubing, with or without lining
62.17	6217.90.10	Shoulder pads (shoulder/puller strap)
63.07	6307.90.00	- Luggage straps (polyester webbing)
73.07	7307.99.00	Steeling tubing
73.18	7318.23.00	Rivets
73.26	7326.90.30	Honeycomb and similar floor plates or tiles
76.07	7607.19.10	Aluminium foil

Tariff Heading	Tariff Code	Product Description
76.08	7608.10.00	Aluminium tubing
83.08	8308.20.00	Rivets
	8308.90.00	Screws, complete set of wheels,
96.07	9607.11.00	Slide fasters fitted with chain scoops of base metal
	9607.19.00	Other slide fasters

THIRD SCHEDULE (*Section 5*)**APPROVED LUGGAGE WARE MANUFACTURERS**

The manufacturers listed below are approved for importation under these regulations only as registered in terms of section 5.

Number	Name of Company
1	Monarch (Private) Limited
2	Universal Bags (Private) Limited
3	Shriji Luggage ware (Private) Limited
4	Redbart Enterprises (Private) Limited

