

Statutory Instrument 36A of 2026

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[CAP. 23:02

Customs and Excise (Printing and Packaging) (Suspension)
Regulations, 2026

ARRANGEMENT OF SECTIONS

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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 (Printing and Packaging) (Suspension) Regulations, 2026.
- (2) These regulations shall be effective from 1st January, 2026.

Interpretation

2. In these regulations—

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“applicant” means a manufacturer making an application for registration as a printing and packaging paper manufacturer of paper and plastic in terms of these regulations;

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

“manufacturer” means any person who is registered as a printing and packaging material manufacturer in terms of section 5;

“materials” means any goods referred to in the Second Schedule used in the printing and packaging products manufacture.

Completion and use of prescribed forms

3. (1) All forms in terms of these regulations and copies thereof shall be completed indelibly and 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 materials referred to in the Second Schedule, imported or taken out of bond by a manufacturer for use in the manufacturing of printing and packaging products.

Registration of manufacturers

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

(2) An application referred in subsection (1) shall be supported by such additional information or documents as the Commissioner may require which shall be made before the importation or removal from bond of any materials intended for the manufacture of printing and packaging products.

(3) In order to be eligible for registration hereunder the applicant must be registered with the Zimbabwe Revenue Authority and have a valid tax clearance certificate.

(4) 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.

(5) 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 the form specified in the First Schedule, 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 section.

(6) When the applicant has complied with the requirements of this section, the Commissioner shall register the applicant and the fee for registration as a manufacturer shall be the amount prescribed in terms of section 173 of the Customs and Excise (General) Regulations, 2001 published in Statutory Instrument 154 of 2001:

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

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

(8) The Commissioner may reject an application for registration if he or she is of the opinion that—

- (a) adequate control of materials imported or taken out of bond under suspension of duty is not likely to be maintained; or
- (b) any provision of these regulations will not be complied with.

Storage of duty suspended materials

6. (1) The manufacturer shall provide on his or her premises secure stores for the safe storage of materials on which duty has been suspended and shall, at his own expense, provide the necessary fastenings so that the stores may be secured with Customs locks.

(2) No materials on which duty has been suspended may be stored elsewhere than in the stores provided for in subsection (1) of this section, and no such store shall, without the prior written permission of the Commissioner, be used for any other purposes.

Clearance of materials

7. (1) Materials 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 materials intended for manufacture under suspension, submit with the relevant bill of entry, a declaration signed by him or her, to the effect that the goods are to be used solely in the manufacture of printing and packaging products.

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 materials entered for the manufacture of printing and packaging products in such a manner that the suspension materials can readily be accounted for to 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 suspension materials 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 suspension materials 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 materials

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 materials otherwise than in accordance with these regulations.

(2) The Commissioner may authorise the disposal of duty suspended materials 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 materials 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 materials entered under suspension are used.

(4) Duty on duty suspended materials which are accidentally destroyed before being used in the manufacture of printing and packaging products may be remitted if the Commissioner is satisfied that every reasonable effort was made and precaution taken to prevent their destruction.

Eligibility of materials for suspension

10. Only the materials listed in the Second Schedule shall be eligible for suspension if imported or taken out of bond 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 printing and packaging products; 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 subsection (7) of section 5; or
- (d) so requests.

(2) If any registration is cancelled in terms of subsection (1) of this section, any duty suspension 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

Forms Titles

Application for registration

Printing and Packaging Material Bond

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

MATERIALS ELIGIBLE FOR SUSPENSION

The materials listed below shall be imported or taken out of bond under suspension only by manufacturers registered in terms of section 5.

Heading No.	Tariff Code	Description
28.36	2836.50.00	Calcium carbonate
29.05	2905.12.00	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)
29.32	2932.11.00	Tetrahydrofuran
35.05	3505.20.10	In liquid or paste form the predominant ingredient of which other than water is the aggregative of the starch and starch derivative content
32.06	3206.19.00	Other Pigments and preparations based on titanium dioxide: Containing 80% or more by weight of titanium dioxide calculated on the dry matter
32.15	3215.11.00	Printing Inks - Black
	3215.19.00	Other Printing Inks
	3215.90.00	Other writing or drawing ink and other inks, whether or not concentrated or solid
35.06	3506.99.00	Other prepared glues and adhesives

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Heading No.	Tariff Code	Description
37.01	3701.30.00	Other plates and film, with any side exceeding 255 mm
	3701.91.00	Other plates and film for colour photography (polychrome)
	3701.99.00	Other plates and film
37.02	3702.44.00	Of a width exceeding 105 mm but not exceeding 610 mm
37.07	3707.90.00	Other
38.02	3802.10.00	Activated carbon
38.14	3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers
38.15	3815.90.00	Other supported catalysts
38.24	3824.90.90	Other mixtures
	3824.99.90	Digiprime/Primer
39.01	3901.10.00	Polyethylene having a specific gravity of less than 0.94
	3901.90.00	Polymers of ethylene
39.02	3902.10.00	Polypropylene
39.04	3904.22.00	Plasticised
39.07	3907.61.00	Having a viscosity number of 78 ml/g or higher
	3907.69.00	Other
39.17	3917.39.90	Plastic core
39.19	3919.10.00	In rolls of a width not exceeding 20 cm
39.20	3920.20.90	Other plates, sheets, film, etc of polymers of propylene
	3920.49.00	Other
	3920.62.00	Other plates, sheets, film, of poly (ethylene terephthalate)
39.21	3921.13.90	Other
	3921.90.90	Other
40.08	4008.21.00	Plates, sheets and strip
48.01	4801.00.00	NEWSPRINT, IN ROLLS OR SHEETS

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Heading No.	Tariff Code	Description
48.02	4802.56.10	Other paper and paperboard weighing 40g/m ² or more but not more than 150g/m ² , in sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state, in original mill wrappers, flat or folded, not less than 440 x 380 millimetres or in original mill reels, weighing not more than 220 grams per square metre but excluding printed, ruled, lithographed, gummed or waxed
	4802.57.10	Other paper and paperboard weighing 40g/m ² or more but not more than 150g/m ² , in original mill wrappers, flat or folded, not less than 440 x 38 millimetres or in original mill reels, weighing not more than 220 grams per square metre but excluding printed, ruled, lithographed, gummed or waxed
	4802.57.90	Other paper and paperboard
	4802.58.90	Other paper and paperboard, weighing more than 150g/m ²
	4802.69.10	Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, in original mill wrappers, flat or folded, not less than 440 x 380 millimetres or in original mill reels, weighing not more than 220 grams per square metre but excluding printed, ruled, lithographed, gummed or waxed
	4802.69.90	Other paper and paperboard
48.04	4804.11.00	Unbleached Kraftliner
	4804.19.00	Other Kraftliner
	4804.21.00	Unbleached Sack kraft paper
	4804.29.00	Other Sack Kraft Paper
	4804.51.00	Other Unbleached kraft paper and paperboard weighing 225 g/m ² or more
48.05	4805.11.00	Semi-Chemical fluting paper
	4805.19.00	Other Fluting Paper
	4805.24.00	Testliner (recycled liner board), weighing 150g/m ² or less
	4805.25.00	Testliner (recycled liner board), weighing 150g/m ²
	4805.93.00	Other uncoated paper and paperboard, in rolls or sheets, weighing 225g/m ²
48.06	4806.10.00	Vegetable parchment

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Heading No.	Tariff Code	Description
	4806.20.00	Greaseproof papers
48.07	4807.00.90	Other composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface- coated or impregnated, whether or not internally reinforced, in rolls or sheets
48.08	4808.90.99	Other paper and paperboard
48.09	4809.19.20	Heat transfer paper
	4809.20.00	- Self-copy paper
	4809.90.20	Heat transfer paper
48.10	4810.13.90	Other
	4810.19.10	Other paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, in original mill wrappers, flat or folded, not less than 440 x 380 millimetres or in original mill reels, weighing not more than 220 grams per square metre but excluding printed, ruled, lithographed, gummed or waxed
	4810.31.00	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by chemical process, and weighing 150g/m ²
	4810.39.00	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes
	4810.92.90	Other paper and paperboard
		- - - In original mill wrappers, flat or folded, not less 440 x 380 mm or in original mill reels, weighing not more than 220 g/m ² not being printed, ruled or lithographed
	4810.99.10	
48.11	4811.41.10	Self-adhesive paper reels
	4811.41.90	Other
	4811.90.90	Other
48.13	4813.90.00	Other
48.23	4823.90.90	Other
54.01	5401.10.90	Other
54.02	5402.34.00	Of polypropylene

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Heading No.	Tariff Code	Description
59.06	5906.99.00	Other
59.11	5911.20.00	Bolting cloth, whether or not made up
74.08	7408.19.00	Other
76.07	7607.20.00	Backed Aluminium Foil (whether or not printed)
84.42	8442.50.00	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example planed, grained or polished)

THIRD SCHEDULE (*Section 5*)

APPROVED PRINTING AND PUBLISHING MANUFACTURERS

The manufacturers listed below are approved for importation under printing and publishing manufacturers' suspension only as registered in terms of section 5.

No.	Name of Approved Manufacturer
1.	Alpha Print (Private) Limited
2.	Associated Newspapers of Zimbabwe (Private) Limited
3.	Benaby Printing & Publishing (Private) Limited
4.	Bindura University of Science Education, trading as Bindura University Press
5.	Carnaud Metal Box Zimbabwe (Private) Limited
6.	Celsys Limited, trading as Celsys Print
7.	Directory Publishers (Private) Limited
8.	Fidelity Printers & Refiners (Private) Limited
9.	First Brands Zimbabwe (Private) Limited
11.	Hunyani Paper & Packaging (1997) (Private) Limited, trading as Hunyani Cartons, Labels & Sacks Division
12.	Hunyani Paper & Packaging (1997) (Private) Limited, trading as Hunyani Corrugated
13.	Label Flex (Private) Limited
14.	Lighthouse Print (Private) Limited
15.	Mambo Press Printing, Publishing & Bookselling
16.	National Printing & Packaging (Natprint)
17.	Ort Enterprises (Private) Limited, trading as Ort Printing Services
18.	Pacprint (Private) Limited
19.	Paragon Printing and Packaging (Private) Limited

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No.	Name of Approved Manufacturer
20.	Print Dynamix (Private) Limited
21.	Printflow (Private) Limited
22.	Printserve (Private) Limited
23.	Printworks (Private) Limited
24.	RGB Colour (Private) Limited, trading as Graphtec Communications
25.	Sable Press (Private) Limited
26.	Statprint (Private) Limited
27.	Tharsus Investments, trading as Saltrama Plastics
28.	The Feathered Quill (Private) Limited, trading as Automation Business Forms
29.	The Paper Place (Private) Limited
30.	Treger Products (Private) Limited, trading as Treger Plastics Division
31.	Update Productions (Private) Limited
32.	Vortigen Investments, trading as CPL
33.	Zimpapers (1980) (Herald)
34.	Zimpapers (1980) (Chronicle)
35.	Marvo Stationery Manufacturers & Paperhouse (Private) Limited
36.	Natpak (Private) Limited
37.	Zimind Publishers (Private) Limited
38.	Zimbabwe Trade Exchange (Private) Limited
39.	Crystal Graphics (Private) Limited
40.	Mega Pak Zimbabwe (Private) Limited
41.	Questvest (Private) Limited
42.	Beams and Rays (Private) Limited
43.	City Plastics (Private) Limited
44.	Alpha Packaging (Private) Limited
45.	Lamapex Packaging (Private) Limited
46.	Polycrown Packaging (Private) Limited
47.	Coralcom (Private) Limited
48.	Packwell (Private) Limited
49.	Zimgold (Private) Limited

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