



ZIMBABWEAN

GOVERNMENT GAZETTE EXTRAORDINARY

Published by Authority

Vol. CIII, No. 6

27th JANUARY, 2025

Price USD2,00

CONTENTS

Statutory Instruments Issued as Supplements to this Gazette Extraordinary

Number

5. Customs and Excise (Suspension) (Amendment) Regulations, 2025 (No. 278).
6. Customs and Excise (Suspension) (Amendment) Regulations, 2025 (No. 279).
7. Customs and Excise (Designated Deemed Smuggled Goods) Regulations, 2025).
8. Statute Law Compilation and Revision (Correction of Civil Aviation Amendment Act, 2024), Notice, 2025.
9. Statute Law Compilation and Revision (Correction of Appropriation (2025) Act, 2024), Notice, 2025.

Customs and Excise (Suspension) (Amendment) Regulations, 2025
(No. 278)

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, 2025 (No. 278).

2. The Customs and Excise (Suspension) Regulations, 2003, published in Statutory Instrument 257 of 2003, are amended in section 9HH by the deletion of the words “on or before 28th November, 2024” and the substitution of “before 1st January, 2025.”.

Customs and Excise (Suspension) (Amendment) Regulations, 2025
(No. 279)

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, 2025 (No. 279).

2. The Customs and Excise (Suspension) Regulations, 2003, published in Statutory Instrument 257 of 2003 (hereinafter called “the principal regulations”), are amended in section 9BB as follows—

- (a) in subsection 2 by the deletion of the words “1st January, 2023 to 31st December, 2024” and substitution with the words ‘1st January, 2025 to 31st December, 2026’;
- (b) by the deletion of the Fourth Schedule and the substitution with the following—

“FOURTH SCHEDULE (*Section 9(BB)*)

APPROVED BENEFICIARY FOR POWER GENERATION PROJECTS
ELIGIBLE FOR SUSPENSION OF DUTY

Beneficiary Project	Ring fenced quantities of litres of diesel
African Chrome Field (Private) Limited	13.95 million.”.

Customs and Excise (Designated Deemed Smuggled Goods)
Regulations, 2025

IT is hereby notified that the Minister of Finance, Economic Development and Investment Promotion has, in terms of section 235, as read with section 8 of section 223A of the Customs and Excise Act [*Chapter 23.02*], made the following regulations:—

1. (1) These regulations may be cited as the Customs and Excise (Designated Deemed Smuggled Goods) Regulations, 2025.

(2) These regulations shall be deemed to take effect from the 28th November, 2024.

2. Subject to section 3, the Minister of Finance, Economic Development and Investment Promotion hereby designates the goods of a commercial nature listed in the Schedule below for the purpose of section 223A of the Act.

3. Every manufacturer, wholesaler, retailer or individual who is found in possession of the designated goods, and fails to furnish to the Commissioner or any officer or person authorised by the Commissioner, authentic documentary evidence that duty has been properly accounted for in terms of this Act, shall be deemed to have smuggled the goods and liable to payment of the duty thereof, including applicable penalties.

4. For the avoidance of doubt, no customer shall be required to produce proof of payment of duty on imported goods purchased from a local manufacturer, wholesaler or retailer. It shall be the responsibility of the person who would have imported the goods or the manufacturer (in the case of such imported goods used as inputs into production), wholesaler or retailer of such imported goods to provide satisfactory documentary evidence to the extent that the goods have been properly imported.

Customs and Excise (Designated Deemed Smuggled Goods)
Regulations, 2025

SCHEDULE (Section 2)

DESIGNATED GOODS TO BE DEEMED SMUGGLED WHERE
DOCUMENTARY EVIDENCE OF CUSTOMS CLEARANCE IS NOT
PROVIDED BY A MANUFACTUER, WHOLESALER, RETAILER OR
INDIVIDUAL

Item	Description of goods
1	Alcoholic beverages
2	Non-alcoholic beverages
3	Cement
4	Clothing
5	Footwear
6	Dairy products
7	Diapers
8	Electrical appliances, cables and accessories
9	Ploughs and parts thereof
10	Processed meat
11	Rice
12	Pasta
13	Sugar
14	Tyres
15	Motor spares
16	Washing powder and detergents
17	Biscuits
18	Sweets
19	Laundry and baths soaps.

Customs and Excise (Designated Deemed Smuggled Goods)
Regulations, 2025

IT is hereby notified that the Minister of Finance, Economic Development and Investment Promotion has, in terms of section 235, as read with section 8 of section 223A of the Customs and Excise Act [*Chapter 23.02*], made the following regulations:—

1. (1) These regulations may be cited as the Customs and Excise (Designated Deemed Smuggled Goods) Regulations, 2025.

(2) These regulations shall be deemed to take effect from the 28th November, 2024.

2. Subject to section 3, the Minister of Finance, Economic Development and Investment Promotion hereby designates the goods of a commercial nature listed in the Schedule below for the purpose of section 223A of the Act.

3. Every manufacturer, wholesaler, retailer or individual who is found in possession of the designated goods, and fails to furnish to the Commissioner or any officer or person authorised by the Commissioner, authentic documentary evidence that duty has been properly accounted for in terms of this Act, shall be deemed to have smuggled the goods and liable to payment of the duty thereof, including applicable penalties.

4. For the avoidance of doubt, no customer shall be required to produce proof of payment of duty on imported goods purchased from a local manufacturer, wholesaler or retailer. It shall be the responsibility of the person who would have imported the goods or the manufacturer (in the case of such imported goods used as inputs into production), wholesaler or retailer of such imported goods to provide satisfactory documentary evidence to the extent that the goods have been properly imported.

Customs and Excise (Designated Deemed Smuggled Goods)
Regulations, 2025

SCHEDULE (Section 2)

DESIGNATED GOODS TO BE DEEMED SMUGGLED WHERE
DOCUMENTARY EVIDENCE OF CUSTOMS CLEARANCE IS NOT
PROVIDED BY A MANUFACTUER, WHOLESALER, RETAILER OR
INDIVIDUAL

Item	Description of goods
1	Alcoholic beverages
2	Non-alcoholic beverages
3	Cement
4	Clothing
5	Footwear
6	Dairy products
7	Diapers
8	Electrical appliances, cables and accessories
9	Ploughs and parts thereof
10	Processed meat
11	Rice
12	Pasta
13	Sugar
14	Tyres
15	Motor spares
16	Washing powder and detergents
17	Biscuits
18	Sweets
19	Laundry and baths soaps.

Statute Law Compilation and Revision (Correction of Civil Aviation Amendment Act, 2024) Notice, 2025

THE Law Reviser, in terms of section 11C of the Statute Law Compilation and Revision Act [*Chapter 1:03*], hereby makes the following notice:—

Title

1. This notice may be cited as the Statute Law Compilation and Revision (Correction of Civil Aviation Amendment Act, 2024), Notice, 2025.

Amendments to Civil Aviation Amendment Act, 2024

2. The provisions of the of Civil Aviation Amendment Act, 2024 (No. 8 of 2024) specified in the First Column of the Schedule are corrected to the extent set out opposite thereto in the Second Column.

SCHEDULE

<i>Provision</i>	<i>Extent of correction</i>
Section 15	by the insertion of the following proviso to section 57A (Non-disclosure of records and recordings) “ <i>Provided that the final report of an investigation must first be submitted to the Minister who shall publish the report within thirty days</i> ”
Section 27	by the deletion in section 80B(2)(b) of the words “an organisations” and the substitution of the word “organisations”.
Section 29	by the deletion in section 87 (Sharing of certain revenues between Airports Company and Authority) (1) of the words “Seventy-seven point five <i>per centum</i> ” and the substitution of the words “Sixty-seven point five <i>per centum</i> ”.
Section 29	by the deletion in section 87 (Sharing of certain revenues between Airports Company and Authority) of subsection (2) in its entirety.

Statute Law Compilation and Revision (Correction of Civil
Aviation Amendment Act, 2024) Notice, 2025

EXPLANATORY NOTE

*(This note does not form part of the notice, but merely
explains its contents)*

The object of this notice is to correct textual errors which were contained in the Civil Aviation Amendment Act, 2024 (No. 8 of 2024) published on 31st December, 2024, in Vol. 100 of the *Government Gazette* Extraordinary.

Statute Law Compilation and Revision (Correction of
Appropriation (2025) Act, 2024) Notice, 2025

THE Law Reviser, in terms of section 11C of the Statute Law Compilation and Revision Act [*Chapter 1:03*], hereby makes the following notice:—

Title

1. This notice may be cited as the Statute Law Compilation and Revision (Correction of Appropriation (2025) Act, 2024), Notice, 2025.

Amendments to Appropriation (2025) Act, 2024

2. The provisions of the Appropriation (2025) Act, 2024 specified in the First Column of the Schedule are corrected to the extent set out opposite thereto in the Second Column.

SCHEDULE

<i>Provision</i>	<i>Extent of correction</i>
Section 6 (Power of Minister of Finance, Economic Development and Investment Promotion to authorise transfers between Votes)(2)	by the deletion in subsection 2 of the figure “ZiG 19 487 235 000” and the substitution of the figure “ ZiG 19 287 235 000 ” and the deletion of the words “nineteen billion four hundred and eighty-seven million two hundred and thirty-five thousand” and the substitution of the words “ nineteen billion two hundred and eighty-seven million two hundred and thirty-five thousand ”.
Schedule Vote 3 (Public Service, Labour and Social Welfare) under <i>Programme 3: Social Welfare</i>	by the deletion of the figure “ZiG 8 944 356 000” and the substitution of the figure “ ZiG 9 944 356 000 ”.
Schedule Vote 3 (Public Service, Labour and Social Welfare) Vote Total	by the deletion of the figure “ZiG 10 710 480 000” and the substitution of the figure “ ZiG 11 710 480 000 ”.
Schedule Vote 16 (Higher and Tertiary Education, Innovation, Science and Technology) under <i>Programme 2: Skills Training and Development</i>	by the deletion of the figure “ZiG 8 036 945 000” and the substitution of the figure “ ZiG 7 956 945 000 ”.

Statute Law Compilation and Revision (Correction of
Appropriation (2025) Act, 2024) Notice, 2025

<i>Provision</i>	<i>Extent of correction</i>
Schedule Vote 16 (Higher and Tertiary Education, Innovation, Science and Technology) Consolidated Revenue Fund Vote Total	by the deletion of the figure “ZiG 9 945 347 000” and the substitution of the figure “ZiG 9 865 347 000” .
Schedule Vote 16 (Higher and Tertiary Education, Innovation, Science and Technology) Vote Total	by the deletion of the figure “ZiG 10 523 772 000” and the substitution of the figure “ZiG 10 443 772 000” .
Schedule Vote 19 (Justice, Legal and Parliamentary Affairs) under <i>Programme 3: Incarceration and Rehabilitation of Offenders</i>	by the deletion of the figure “ZiG 3 816 499 000” and the substitution of the figure “ZiG 3 916 499 000” .
Schedule Vote 19 (Justice, Legal and Parliamentary Affairs) Vote Total	by the deletion of the figure “ZiG 5 644 932 000” and the substitution of the figure “ZiG 5 744 932 000” .

EXPLANATORY NOTE

(This note does not form part of the notice, but merely explains its contents)

The object of this notice is to correct textual errors which were contained in the Appropriation (2025) Act, 2024 which errors the Law Reviser is capable of correcting under the Statute Law Compilation and Revision Act [Chapter 1:03].