

Customs and Excise (Designation of Luxury Items) Notice, 2007

The Minister of Finance, in terms of section 115(2) of the Customs and Excise Act [*Chapter 23:02*], made the following notice:—

1.(1) This notice may be cited as the Customs and Excise (Designation of Luxury Items) Notice, 2007.

(2) This notice shall come into force on the 5th April, 2007.

2. In this notice—

“authorised dealer” means—

- (a) the Reserve Bank of Zimbabwe established in terms of the Reserve Bank of Zimbabwe Act [*Chapter 22:15*]; and
- (b) any banking institution as defined in the Banking Act [*Chapter 24:20*] which the Reserve Bank, by order under the Exchange Control Regulations, 1996 (published in Statutory Instrument 109 of 1996), or under any other law that may be substituted for the same, declares to be an authorised dealer for the purposes of those regulations;

“non-resident person” means—

- (a) a person, other than a company, who; or
 - (b) a partnership or foreign company which;
- is not ordinarily resident in Zimbabwe.

2.(1) Subject to section 3, the Minister of Finance designates the items of goods whose tariff codes and rates of customs duty are listed in the first and third columns of the schedule below as luxury items for the purpose of section 115(2) of the Act.

(2) Payment of customs duty and value-added tax on the importation of any item of goods designated as luxury item under subsection (1) shall be payable in United States dollars, Euros or any other currency denominated under the Exchange Control (General) Order, 1996 (Statutory Instrument 110 of 1996).

3. The following persons shall be liable to pay duty and value added tax on luxury items in terms of section 2—

- (a) every resident of Zimbabwe who imports luxury items that were purchased using funds obtained otherwise than through an authorised dealer;
- (b) every non-resident person who imports luxury items.

SCHEDULE (Section 2(1))

TARIFF	DESCRIPTION	GENERAL RATE OF DUTY
2401.2010	Flue-cured tobacco of the virginia type, partly or wholly stemmed /stripped	100%
2401.2020	Burley tobacco, partly or wholly stemmed/stripped	100%
2401.2030	Dark-fired tobacco, partly or wholly stemmed/stripped	100%
2401.2040	Oriental tobacco, partly or wholly stemmed/stripped	100%
2401.2050	Sun-cured tobacco, partly or wholly stemmed/stripped	100%
2401.2090	Other tobacco, partly or wholly stemmed/stripped	100%
2401.3010	Tobacco refuse in immediate packs of a content < 2kg	100%
2401.3090	Tobacco refuse in immediate packings of a content =>2kgs	100%
2402.1000	Cigars, cheroots and cigarillos containing tobacco	60%+ US\$5/1 000
2402.2010	Cigarettes containing tobacco weighing <910 grams per 1000	60%+ US\$5/1 000
2402.2020	Cigarettes cont. tobacco weighing >910g/1000 but =<1000g/1000	60%+ US\$5/1 000
2402.2030	Cigarettes cont. tobacco weighing >1000g/1000 but =<1135g/1000	60%+ US\$5/1 000
2402.2040	Cigarettes cont. tobacco weighing 1135g/1000 but =<1225g/1000	60%+ US\$5/1 000
2402.2090	Cigarettes containing tobacco weighing >1225g/1000	60%+ US\$5/1 000
2402.9010	Cigars, cheroots & cigarillos not containing tobacco	60%+ US\$5/1 000
2402.9020	Cigarettes not containing tobacco	60%+ US\$5/1 000
2403.1010	Cigarette tobacco, whether or not containing tobacco substitutes	60%+ US\$5/1 000
2403.1020	Pipe tobacco, whether or not containing tobacco substitutes	60%+ US\$5/1 000
2403.1090	Other smoking tobacco with or without tobacco substitutes	60%+ US\$5/1 000
2403.9110	Homogenised tobacco strip suitable for use as wrapper in mnfr of cigars	60%+ US\$5/1 000
2403.9190	Other homogenised or reconstituted tobacco	60%+ US\$5/1 000
2403.9910	Cigarette tobacco substitutes	60%+ US\$5/1 000
2403.9920	Snuff	60%+ US\$5/1 000
2403.9930	Tobacco extracts and essences	60%+ US\$5/1 000
2403.9990	Other manufactured tobacco...nes	60%+ US\$5/ 1 000
4201.0000	Saddlery and harness for any animal, of any material	60%
4202.1100	Trunks, suit-cases..., etc, with outer surface of leather	60%+

		US\$5/Kg
4202.1200	Trunks, suit-cases..., etc, with outer surface of plastic or textiles	60%+ US\$5/Kg
4202.2100	Handbags with outer surface of leather, or composition or patent leather	60%+ US\$5/Kg
4202.2200	Handbags with outer surface of plastic sheeting or textile materials	60%+ US\$5/Kg
4202.2900	Handbags, nes	60%+ US\$5/Kg
4202.3100	Articles normally carried in pocket or handbag, of leather or patent leather	60%+ US\$5/Kg
4202.3200	Articles normally carried in pocket or handbag, of plastics or textiles	60%+ US\$5/Kg
4202.3900	Articles normally carried in pocket or handbag, nes	60%+ US\$5/Kg
4202.9100	Cases and containers, nes, with outer surface of leather	60%+ US\$5/Kg
4202.9200	Cases and containers, nes, with outer surface of plastic or textiles	60%+ US\$5/Kg
4202.9900	Cases and containers, nes, with outer surface of other materials, nes	60%+ US\$5/Kg
4203.1000	Articles of apparel of leather	60%
4203.3000	Belts and bandoliers of leather or composition leather	60%
4203.4000	Clothing accessories of leather or composition leather, nes	60%
4205.0000	Articles of leather or of composition leather, nes	60%
4303.1000	Articles of apparel and clothing accessories of furskins	40%
4303.9000	Articles of fur skin, nes	40%
4304.0000	Artificial fur and articles thereof	40%
4414.0000	Wooden frames for paintings, photographs, mirrors or similar objects	40%
4419.0000	Tableware and kitchenware, of wood	40%
4420.1000	Statuettes and other ornaments, of wood	40%
4420.9010	Panels of marquetry and inlaid wood	40%
4420.9091	Caskets & cases for jewellery/cutlery etc of wood & wooden art. of furnit.	40%
6301.1000	Electric blankets	60%+ US\$10/kg
6801.0000	Setts, curbstones and flagstones, of natural stone (except slate)	40%
6802.1000	Tiles, cubes...; artificially coloured granules..., for mosaics	40%
6802.2300	Granite, cut/sawn, with flat/even surface	40%
6802.2900	Monumental/building stone, nes, cut/sawn, with flat/even surface	40%
6802.9100	Marble, travertine and alabaster, worked	40%
6802.9200	Calcareous stone (excl. marble, travertine and alabaster), worked	40%
6802.9300	Worked granite	40%
6802.9900	Monumental/building stone, nes, worked	40%
6803.0000	Worked slate and articles of slate or of agglomerated slate	40%
	Articles of asbestos-cement or cellulose fibre cement containing	40%

6811.4000	asbestos	
6811.8100	Corrugated sheets not containing asbestos	40%
6811.8200	Other sheets, sheets, panels, tiles and similar articles not containing asbestos	40%
6811.8300	Tubes, pipes and tube or pipe fittings	40%
6811.8900	Other articles of asbestos cement of cellulose	40%
7113.1190	Other articles of jewellery & parts thereof of silver NES	40%
7113.1990	Other articles & parts of precious metal (EXCL. SILVER)	40%
7113.2090	Other articles of jewellery of base metal clad with precious metal	40%
7114.1100	Articles of goldsmiths' or silversmiths' wares of silver	40%
7114.1900	Articles of goldsmiths' or silversmiths' wares of precious metals, nes	40%
7114.2000	Articles of goldsmiths'... wares of base metal clad with precious metal	40%
7116.1000	Articles of natural or cultured pearls	40%
7116.2000	Articles of precious or semi-precious stones (excl. pearls)	40%
7117.1100	Cuff-links and studs of base metal (incl. plated)	40%
7117.1990	Other imitation jewellery of base metal (incl. plated), NES	40%
7117.9090	Other imitation jewellery (excl. of base metal)	40%
8703.1000	Vehicles for travelling on snow; golf cars, etc, with engines	60%
8703.2110	M.V. for racing...driver only, spark-ignition engine, capacity =<1000cc	60%
8703.2190	Other vehicles with spark-ignition engine of cylinder capacity =<1000cc	60%
8703.2210	M.Vehicles constructed for racing purposes spark-ignition eng., capacity >1000 =<1500cc	60%
8703.2290	Other vehicles with spark-ignition engine of ... capacity >1000 =<1500cc	65%
8703.2311	M.V. for racing...driver only...spark-ignition...capacity >1500 =<2000CC	60%
8703.2319	Other m.v. with spark-ignition engine of cylinder capacity >1500 =<2000cc	70%
8703.2391	M.V. for racing..driver only...spark-ignition ..capacity >2000 =<3000cc	60%
8703.2399	Other m.v. with spark-ignition engine of cylinder capacity >2000 =<3000cc	75%
8703.2410	M.V. for racing...driver only, spark ignition engine, capacity >3000cc	60%
8703.2490	Other vehicles with spark-ignition engine of cylinder capacity >3000cc	80%
8703.3110	Motor vehicles for racing, driver only, diesel engine, capacity =<1500c	60%
8703.3190	Other vehicles with diesel... engine of cylinder capacity =<1500cc	60%
8703.3211	M.V. for racing, driver only, diesel engine, capacity >1500 =<2000cc	60%
8703.3219	Other vehicles with diesel...engine of cylinder capacity >1500 =<2000cc	80%
8703.3291	M.V. for racing, driver only, diesel engine, capacity >2000 =<2500cc	60%
8703.3299	Other vehicles with diesel... engine of cylinder capacity >2000 =<2500cc	80%
8703.3310	Motor vehicles for racing , driver only, diesel engine , capacity >2500cc	60%
8703.3390	Other vehicles with diesel... engine of cylinder capacity >2500cc	80%
8703.9010	Other motor vehicles for racing, driver only, nes	60%
8703.9090	Other motor vehicles for the transport of persons, n.e.s	60%
8704.2120	Motor vehicles for the transport of goods being double cab vehicles	60%
8704.3120	Double cab/twin cab petrol engine	60%
9404.1000	Mattress supports	40%
9404.2100	Mattresses of cellular rubber or plastics	40%
9404.2900	Mattresses of materials, nes	40%

9404.9000	Articles of bedding, stuffed, etc (excl. mattresses and sleeping bags)	40%
9405.2090	Electric table, desk, bedside or floor-standing lamps nes	40%
9405.6000	Illuminated signs, illuminated name-plates and the like	40%
9503.0000	Tricycles, scooters, pedal... etc reduced size models and similar recreational models	40%
9613.1000	Pocket lighters, gas fuelled, non-refillable	40%
9613.2000	Pocket lighters, gas fuelled, refillable	40%
9613.8000	Lighters, nes	40%
9613.9000	Parts of lighters (excl. flint and wicks)	40%
9614.0000	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	40%
9701.1000	Paintings, drawings and pastels executed entirely by hand	40%
9701.9000	Collages and similar decorative plaques, executed entirely by hand	40%

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