

29. Luciano (Private) Limited
30. W & E Silks (Private) Limited
31. Kutaura Enterprises (Private) Limited
32. Super Quality Manufacturing (Private) Limited
33. Pat Investments (Private) Limited, trading as Jaytee Clothing
34. Glidingstar Enterprises (Private) Limited
35. Throttle Clothing (Private) Limited
36. Mes Trading (Private) Limited
37. Ankey Garments (Private) Limited
38. Munchville Investments (Private) Limited, trading as Bernstein Clothing
39. CM Fashions (Private) Limited
40. Concorde Textiles (Private) Limited, trading as Concorde Clothing
41. Fagetone Enterprises (Private) Limited, trading as Brotherhood Clothing
42. Ezee Clothing (Private) Limited
43. Likvee Investments (Private) Limited, trading as Only Fashions
44. Valvetrain Investments (Private) Limited
45. Laurel Industries (Private) Limited
46. MDD (Private) Limited t/a Michelle Fashions
47. Vivi Fashions (Private) Limited
48. Eu N' Sisee Garment Manufacturers (Private) Limited
49. Hempac Trading (Private) Limited
50. Kingsport Investments (Private) Limited, trading as King Investments
51. Blacklace Textiles (Private) Limited
52. Step-in-Style Garments (Private) Limited
53. Eagle Italian Textile (Private) Limited
54. Azbo Investments (Private) Limited.

ARRANGEMENT OF SECTIONS

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FIRST SCHEDULE: Forms.

SECOND SCHEDULE: Materials eligible for rebate.

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IT is hereby notified that the Minister of Finance and Economic Development 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 (Clothing Manufacturer) (Rebate) Regulations, 2021.

(2) These regulations shall be with effect from 1st January, 2022.

*Interpretation*

2. In these regulations—

“applicant” means any clothing manufacturer or a clothing manufacturer listed in the Third Schedule, making an application for registration as a manufacturer of clothing 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 manufacturer of clothing in terms of section 5;

“materials” means any material referred to in the Second Schedule used in the manufacture of clothing.

*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) An 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 rebate*

4. Subject to these regulations, a rebate 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 manufacture of clothing.

*Registration of manufacturers*

5. (1) Any person or persons—

(a) listed in the Third Schedule; or

(b) not listed in the Third Schedule with effect from 1st January, 2022; and who wish to claim a rebate of duty in terms of these regulations shall apply to the proper officer in Form CMR 1 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 goods intended for the manufacture of clothing.

Heading No.	Commodity Code	Description of goods
96.07	9607.11.00	Fitted with chain scoops of base metal
	9607.19.00	Other
	9607.20.00	Parts
96.12	9612.10.00	Ribbons for thermo ink foil label printing

THIRD SCHEDULE (Sections 2 and 5)

LIST OF MANUFACTURERS APPROVED TO IMPORT RAW MATERIALS UNDER THIS REBATE

The companies listed below have as at the effective date, qualified to import raw materials and manufacture clothing under this rebate in terms of section 5.

1. Playtime Manufacturers (Private) Limited
2. CohCoh Enterprises (Private) Limited
3. Paramount Export (Private) Limited
4. Rolling Stones (Private) Limited
5. Enbee Stores (Private) Limited
6. Bravette Manufacturing (Private) Limited
7. Carousel (Private) Limited
8. James North Zimbabwe (Private) Limited
9. Escapades (Private) Limited
10. Faith Wear
11. Archer Clothing (Private) Limited
12. J. J. Benatar (Private) Limited, trading as Diesel Gear
13. Duzzits Clothiers t/a Toserudo Clothing
14. Matebeleland Clothing (Private) Limited
15. Maxwell Clothing Company (MFG) (Private) Limited
16. Janrance Enterprises (Private) Limited, trading as Janes Fashions
17. Femina Garments (Private) Limited
18. Ticoz Enterprises (Private) Limited, trading as Half Price Centre
19. Farmcor (Private) Limited
20. Wise Save (Private) Limited
21. Main Protective Clothing (Private) Limited
22. Beejery General Dealers (Private) Limited
23. M.T. Fashions (Private) Limited
24. Viva Marketing (Private) Limited
25. Mighty Glory (Private) Limited, trading as Insport
26. Andula Trading (Private) Limited
27. Juthee Creations (Private) Limited
28. United Clothing Manufacturers (Private) Limited

Heading No.	Commodity Code	Description of goods
60.05	6005.42.00	Dyed
	6005.44.00	Printed
	6005.90.00	Other
60.06	6006.10.00	Of wool or fine animal hair
	6006.21.00	Unbleached or bleached
	6006.22.00	Dyed
	6006.23.00	Of yarns of different colours
	6006.24.00	Printed
	6006.31.00	Unbleached or bleached
	6006.32.00	Dyed
	6006.33.00	Of yarns of different colours
	6006.34.00	Printed
	6006.42.00	Dyed
	6006.43.00	Of yarns of different colours
	6006.44.00	Printed
	6006.90.00	Other
62.17	6217.10.00	Accessories
	6217.90.10	Shoulder pads
	6217.90.90	Other parts of garments or clothing accessories
96.06	9606.10.00	Press-fasteners, snap-fasteners and press-studs and parts therefor
	9606.21.00	Of plastics, not covered with textile material
	9606.22.00	Of base metal, not covered with textile material
	9606.29.00	Other
	9606.30.10	Button blanks
	9606.30.90	Other, button moulds

(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 Form No. 143, 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 prescribed amount:

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 of 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 rebate of duty is not likely to be maintained; or
- (b) any provision of these regulations will not be complied with.

*Storage of rebated 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 rebated 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 rebated 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 rebate 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 rebate, 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 clothing.

*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 clothing in such a manner that the rebated materials 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 rebated 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 rebate was granted unless the manufacturer satisfies the Commissioner that the rebated materials were used for the purpose for which the rebate was granted.

(3) The stock-book and premises of a manufacturer shall be open for inspection by an officer at any time.

*Disposal of rebated materials*

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

(2) The Commissioner may authorise the disposal of rebated materials on payment of such duty, not exceeding the amount of duty rebated, as he or she thinks fit, if in the opinion of the Commissioner,

Heading No.	Commodity Code	Description of goods
	5516.92.90	Other
	5516.93.90	Other
	5516.94.10	Canvas weighing not less than 340g/m <sup>2</sup>
	5516.94.90	Other
<b>58.01</b>	5801.10.00	Of wool or fine animal hair
	5801.21.00	Uncut weft pile fabrics
	5801.22.00	Cut corduroy
	5801.23.00	Other weft pile fabrics
	5801.26.00	Chenille fabrics
	5801.32.00	Cut corduroy
	5801.33.00	Other weft pile fabrics
	5801.36.00	Chenille fabrics
	5801.90.00	Of other textile materials
<b>58.04</b>	5804.10.00	Tulles and other net fabrics
	5804.29.00	Of other textile materials
<b>58.07</b>	5807.10.00	Woven labels
	5807.90.00	Other labels, badges of textile materials
<b>60.01</b>	6001.10.00	“Long pile” fabrics
	6001.21.00	Of cotton
	6001.22.00	Of man-made fibres
	6001.29.00	Of other textile materials
	6001.91.00	Of cotton
	6001.92.00	Of man-made fibres
	6001.99.00	Of other textile materials
<b>60.04</b>	6004.10.00	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread
	6004.90.00	Other

Heading No.	Commodity Code	Description of goods
	5515.19.90	Other
	5515.21.90	Other
	5515.22.00	Mixed mainly or solely with wool or fine animal hair
	5515.29.90	Other
	5515.91.90	Other
	5515.99.10	Canvas weighing not less than 340g/m <sup>2</sup>
	5515.99.90	Other
<b>55.16</b>	5516.11.10	Canvas weighing not less than 340g/m <sup>2</sup>
	5516.11.90	Other
	5516.12.10	Canvas weighing not less than 340g/m <sup>2</sup>
	5516.12.90	Other
	5516.13.10	Canvas weighing not less than 340g/m <sup>2</sup>
	5516.13.90	Other
	5516.14.90	Other
	5516.21.90	Other
	5516.23.90	Other
	5516.24.90	Other
	5516.33.00	Of yarns of different colours
	5516.34.00	Printed
	5516.41.10	Canvas weighing not less than 340g/m <sup>2</sup>
	5516.41.90	Other
	5516.42.10	Canvas weighing not less than 340g/m <sup>2</sup>
	5516.42.90	Other
	5516.43.90	Other
	5516.44.90	Other
	5516.91.10	Canvas weighing not less than 340g/m <sup>2</sup>

the materials cannot be economically used for the purpose for which they were entered under rebate:

Provided that products produced as a result of the clothing manufacturing process are recorded and correctly accounted for in a production register. The Commissioner may authorise the disposal or destruction of any waste or scrap material produced as a result of the manufacturing process.

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

(4) Duty on rebated materials which are accidentally destroyed before being used in the manufacture of clothes 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 rebate*

10. Only the materials listed in the Second Schedule shall be eligible for rebate 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 clothing; 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 rebated shall immediately become due and payable.

*Transparency and accountability in the utilisation of rebate facility*

12. (1) A manufacturer shall be required to present to the Minister of Finance and Economic Development, an annual report in a form approved by the Minister, showing full particulars of all the benefits

achieved in the utilisation of the rebate 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 rebate;
- (c) value of new investment received since the employment of the rebate;
- (d) growth in the manufacturer's output;
- (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 rebate;
- (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 rebate shall be immediately withdrawn and any rebated 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 rebate was granted. The manufacturer shall be required to pay the rebated 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 effective date of these regulations in the first year; and
- (b) thereafter from the 1st of January every year subsequently.

Heading No.	Commodity Code	Description of goods
	5513.39.00	Other woven fabrics
	5513.41.00	Of polyester staple fibres, plain weave
	5513.49.00	Other woven fabrics
<b>55.14</b>	5514.11.10	Canvas weighing not less than 340g/m <sup>2</sup>
	5514.11.90	Other
	5514.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres
	5514.19.90	Other
	5514.21.10	Canvas not weighing less than 340g/m <sup>2</sup>
	5514.21.90	Other
	5514.22.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres
	5514.23.90	Other
	5514.29.90	Other
	5514.30.00	Of yarns of different colours
	5514.41.90	Other
	5514.42.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres
	5514.43.00	Other woven fabrics of polyester staple fibres
	5514.49.10	Canvas weighing not less than 340g/m <sup>2</sup>
	5514.49.90	Other
<b>55.15</b>	5515.11.10	Canvas weighing not less than 340g/m <sup>2</sup>
	5515.11.90	Other
	5515.12.10	Canvas weighing not less than 340g/m <sup>2</sup> ,
	5515.12.90	Other
	5515.13.00	Mixed mainly or solely with wool or fine animal hair
	5515.19.10	Canvas weighing not less than 340g/m <sup>2</sup>

Customs and Excise (Clothing Manufacturer) (Rebate)  
Regulations, 2021

Heading No.	Commodity Code	Description of goods
	5408.31.90	Other
	5408.32.90	Other
	5408.33.90	Other
	5408.34.90	Other
<b>55.08</b>	5508.10.90	Other
	5508.20.90	Other
<b>55.12</b>	5512.11.90	Other
	5512.19.10	Canvas weighing not less than 340 g/m <sup>2</sup>
	5512.19.90	Other
	5512.21.10	Canvas weighing not less than 340 g/m <sup>2</sup>
	5512.21.90	Other
	5512.29.10	Canvas weighing not less than 340 g/m <sup>2</sup>
	5512.29.90	Other
	5512.91.10	Canvas weighing not less than 340 g/m <sup>2</sup>
	5512.91.90	Other
	5512.99.10	Canvas weighing not less than 340 g/m <sup>2</sup>
	5512.99.90	Other
<b>55.13</b>	5513.11.00	Of polyesters staple fibres, plain weave
	5513.12.00	3-thread or 4-thread twill including cross twill, of polyester staple fibres
	5513.13.00	Other woven fabrics of polyester staple fibres
	5513.19.00	Other woven fabrics
	5513.21.00	Of polyester staple fibres, plain weave
	5513.23.00	Other woven fabrics or polyester staple fibres
	5513.29.00	Other woven fabrics
	5513.31.00	Of polyester staple fibres, plain weave

*Repeals*

13. The Customs and Excise (Clothing Manufacturer Rebate) Regulations, 2015, published in Statutory Instrument 151 of 2015, are hereby repealed.

FIRST SCHEDULE (*Section 2*)

FORMS

<i>Form No.</i>	<i>Titles</i>
CMR 1	Application for registration
143	Clothing manufacturer's 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 District.

SECOND SCHEDULE (*Section 10*)

MATERIALS ELIGIBLE FOR REBATE

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

Heading No.	Commodity Code	Description of goods
<b>52.04</b>	5204.11.00	Containing 85% or more by weight of cotton
	5204.19.00	Other
<b>52.08</b>	5208.42.00	Plain weave ,weighing more than 100 g/m <sup>2</sup>
	5208.49.00	Other fabrics
<b>52.09</b>	5209.42.00	Denim
	5209.49.00	Other
<b>52.10</b>	5210.11.00	Plain weave
	5210.19.00	Other fabrics
	5210.29.00	Other fabrics
	5210.31.00	Plain weave
	5210.32.00	3-thread or 4-thread twill including cross twill

Customs and Excise (Clothing Manufacturer) (Rebate)  
Regulations, 2021

Heading No.	Commodity Code	Description of goods
	5210.39.00	Other fabrics
	5210.41.00	Plain weave
	5210.49.00	Other fabrics
	5210.59.00	Other fabrics
<b>52.11</b>	5211.11.00	Plain weave
	5211.19.00	Other fabrics
	5211.20.00	Bleached
	5211.39.00	Other fabrics
	5211.42.00	Denim
	5211.43.00	Other fabrics of 3thread or 4thread twill, including cross twill
	5211.49.00	Other fabrics
	5211.51.00	Plain weave
	5211.59.00	Other fabrics
<b>52.12</b>	5212.14.00	of yarns of different colours
	5212.24.00	of yarns of different colours
<b>54.01</b>	5401.10.90	Other
	5401.20.90	Other
<b>54.07</b>	5407.10.10	Woven fabrics obtained from high tenacity yarn of nylon, canvas weighing not less than 340g/m <sup>2</sup>
	5407.10.90	Other
	5407.20.10	Canvas weighing not less than 340g/m <sup>2</sup>
	5407.20.90	Other
	5407.30.90	Other
	5407.41.90	Other
	5407.42.90	Other
	5407.43.90	Other

Heading No.	Commodity Code	Description of goods
	5407.44.90	Other
	5407.51.90	Other
	5407.52.90	Other
	5407.53.90	Other
	5407.54.90	Other
	5407.61.90	Other
	5407.69.90	Other
	5407.71.90	Other
	5407.72.90	Other
	5407.73.90	Other
	5407.74.90	Other
	5407.81.90	Other
	5407.82.90	Other
	5407.83.90	Other
	5407.84.90	Other
	5407.91.90	Other
	5407.92.90	Other
	5407.93.90	Other
	5407.94.90	Other
<b>54.08</b>	5408.10.00	Woven fabrics obtained from high tenacity yarn of viscose rayon
	5408.21.10	Canvas weighing not less than 340g/m <sup>2</sup>
	5408.21.90	Other
	5408.22.90	Other
	5408.23.10	Canvas of yarns of different colours weighing not less than 340g/m <sup>2</sup>
	5408.23.90	Other
		5408.24.90