**Chapter 23:02  
Customs and Excise  
(Common Market For Eastern And Southern Africa) (Suspension) Regulations, 2000**

[*S. I. 244 of 2000*](dps://2000_244s)

THE Minister of Finance and Economic Development in terms of section 235 as read with [section 120 of the Customs and Excise Act [*Chapter 23:02*]](dps://ZS@2302#120), hereby makes the following regulations.

*Title and date of commencement*

**1**.  (1)  These regulations may be cited as the Customs and Excise (Common Market for Eastern and Southern Africa) (Suspension) Regulations, 2000.

(2)  These regulations shall come into operation on the 31st October, 2000.

*Interpretation*

**2**.  In these regulations-

**“COMESA Treaty”** means the Treaty for the establishment of the Common Market for Eastern and Southern Africa States, concluded at Kampala on the 5th November, 1993 which entered into force on the 8th December, 1994;

**“Common Market”** means the Common Market for Eastern and Southern Africa States, established by Article I of the COMESA Treaty.

**“duty”** means any tax or surtax levied on imported goods and any other charges of equivalent effect but does not include sales tax, excise duty or similar tax as levied both on internal transaction and on imported goods;

**“Member State”** means a contracting party to the COMESA Treaty.

*Suspension of duty*

**3**.  (1)  Subject to this section, the duty on goods produced or manufactured in the territory of the Member States which comply with the rules of origin set out in Annex IV of the COMESA Treaty, as read with Article 48 of the COMESA Treaty is wholly suspended.

(2)  [Subsection (1)](NULL#3.1) shall only apply to goods from those Member States that also grant the same level of preference to qualifying Zimbabwe exports.

(3)  [Subsection (1)](NULL#3.1) shall not apply to goods that are subject to excise duty in Zimbabwe.

*Repeals*

**4**.  The regulations specified in the Schedule are repealed.

**Schedule** ([*Section 4*](NULL#4))  
REPEALED REGULATIONS

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| *Title* | *Statutory Instrument* |
| Customs and Excise (Common Market for Eastern and Southern Africa) (Suspension) Regulations, 1997 | 36/1997 |
| Customs and Excise (Common Market for Eastern and Southern Africa) (Suspension) (Amendment) Regulations, 1997 (No. 1) | 198/1997 |
| Customs and Excise (Common Market for Eastern and Southern Africa) (Suspension) (Amendment) Regulations, 1999 (No. 2) | 27/1999 |
| Customs and Excise (Common Market for Eastern and Southern Africa) (Suspension) (Amendment) Regulations, 1999 (No. 3) | 239/1999 |