

Customs and Excise (Special Economic Zones) (Rebate)  
Regulations, 2017

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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: —

1. These regulations may be cited as the Customs and Excise (Special Economic Zones) (Rebate) Regulations, 2017.

2. These regulations shall apply to a Special Economic Zone appointed in terms of section 20 of the Special Economic Zones Act [*Chapter 14:07*] and specified in a notice in the *Gazette*.

3. Subject to this section, and to such conditions as the Commissioner may in each case impose, a rebate of duty shall be granted on such raw materials, intermediate products, equipment and machinery as the Commissioner may approve, when such goods are imported for use solely in a Special Economic Zone.

4. Any licensed investor wishing to claim a rebate of duty in terms of this section shall produce to the Commissioner—

- (a) a valid investment licence issued in terms of section 26 of the Special Economic Zones Act [*Chapter 14:07*];
- (b) evidence that the Special Economic Zone is not situated in an industrial park;
- (c) particulars of the raw materials, intermediate products, equipment and machinery which it desires to import under rebate.

5. The Chief Executive or other responsible officer of a company or organization operating in the Special Economic Zone, importing the goods in terms of this section shall make a declaration that the goods being imported will be for use solely in a Special Economic Zone.

6. No Special Economic Zone company or organisation to which a rebate of duty has been granted in terms of this section shall sell or in any manner whatsoever, dispose of, to any person or organization, any goods in respect of which such rebate was granted within five

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years of the date of their entry under rebate, without the prior written permission of the Commissioner and payment of the duty which would have been payable at the time of entry but for the granting of such rebate.

7. The rebate in this section shall only be granted for any one particular equipment or machinery not more than once in a period of five years, or such short period as the Commissioner may approve.