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Finance (Amendment of Sections 22E(1) and 22H of Finance Act)
Regulations, 2020

IT is hereby notified that the Minister of Finance has, in terms of section 3 of the Finance Act [*Chapter 23:04*], made the following regulations: —

Title

1. These regulations may be cited as the Finance (Amendment of Sections 22E(1) and 22H of Finance Act) Regulations, 2020.

Amendment of section 22E of Cap. 23:04

2. With effect from the 24th June, 2020, Section 22E (“Carbon tax”) (1) of the Finance Act [*Chapter 23:04*] is amended—

(a) by the insertion after subsection (1a) of the following subsection—

“(1b) The carbon tax chargeable in terms of section 36E of the Taxes Act shall be paid at the rate of seventy-four point six Zimbabwe cents per litre of diesel and two hundred-twenty-nine point four Zimbabwe cents per litre of petrol of the cost, insurance, freight value (as defined in the Customs and Excise Act [*Chapter 23:02*]) of petroleum product, imported otherwise than by the use of “free funds” by—

(a) the State oil procurement entity or other person or entity importing petroleum product for his or her own consumption; or

(b) any person licensed by the Minister responsible for energy to import the petroleum product in bulk.”.

New section substituted for section 22H of Cap. 23:04

3. With effect from the 24th June, 2020, section 22H of the Finance Act [*Chapter 23:04*] is repealed and the following is substituted—

Finance (Amendment of Sections 22E(1) and 22H of Finance Act)
Regulations, 2020

“22H NOCZIM debt redemption and strategic reserve levy

(1) The NOCZIM debt redemption and strategic reserve levy chargeable in terms of section 36H of the Taxes Act shall—

- (a) in relation to the NOCZIM debt redemption levy, where diesel or petrol is purchased or imported otherwise than through the use of “free funds” (as defined in section 2 of the Exchange Control Regulations, 1996) by—
- (i) an oil company from NOCZIM or its subsidiaries or successors; or
 - (ii) any person licensed by the Minister responsible for energy to import the petroleum product in bulk;

be calculated at the rate of seventy-four point six Zimbabwe cents per litre of diesel and three hundred and twenty-six point nine Zimbabwe cents per litre of petrol;

- (b) in relation to the strategic reserve levy, where diesel or petrol is purchased or imported otherwise than through the use of “free funds ” (as defined in section 2 of the Exchange Control Regulations, 1996) by—
- (i) an oil company from NOCZIM or its subsidiaries or successors; or
 - (ii) any person licensed by the Minister responsible for energy to import the petroleum product in bulk;

be calculated at the rate of one hundred-seventy-two point one Zimbabwe cents per litre of diesel and one hundred-seventy-two point one Zimbabwe cents per litre of petrol.

Customs and Excise (Tariff) (Amendment) Notice, 2020 (No. 18)

IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 225 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 (Tariff) (Amendment) Notice, 2020 (No. 18).

(2) This notice shall be effective from 24th June, 2020.

2. Part II of the Second Schedule of the Customs and Excise (Tariff) Notice, 2017, published in Statutory Instrument 53 of 2017, is amended by the repeal of the following—

“Heading No.	Commodity Code	Description of Goods	Quantity Data	Rate of duty
27.10	2710.12.12	— Leaded petrol	1. Kg 2. M ³ 3. L	ZWL\$8.3700
	2710.12.13	— Unleaded petrol	1. Kg 2. M ³ 3. L	ZWL\$8.3700
	2710.19.13	- - - Power kerosene, having a density at 20C (expressed in kilograms per litre of no lower than 0.796 and a flash point (closed test at sea level) of not lower than 21C and not higher than 44 C	1. Kg 2. M ³ 3. L	ZWL\$7.5660
	2710.19.14	— Other power kerosene	1. Kg 2. M ³ 3. L	ZWL\$7.5660
	2710.19.15	---- Other Illuminating or heating kerosene, other than that of tariff 2710.19.19	1. Kg 2. M ³ 3. L	ZWL\$7.5660

Customs and Excise (Tariff) (Amendment) Notice, 2020 (No. 18)

Heading No.	Commodity Code	Description of Goods	Quantity Data	Rate of duty
	2710.19.29	— Diesel	1. Kg 2. M ³ 3. L	ZWL\$7.5660;

and the substitution with the following—

Heading No.	Commodity Code	Description of Goods	Quantity Data	Rate of duty
27.10	2710.12.12	— Leaded petrol	1. Kg 2. M ³ 3. L	ZWL\$17.207
	2710.12.13	— Unleaded petrol	1. Kg 2. M ³ 3. L	ZWL\$17.207
	2710.19.13	- - - Power kerosene, having a density at 20C (expressed in kilograms per litre of no lower than 0.796 and a flash point (closed test at sea level) of not lower than 21C and not higher than 44 C	1. Kg 2. M ³ 3. L	ZWL\$ 14.340
	2710.19.14	— Other power kerosene	1. Kg 2. M ³ 3. L	ZWL\$ 14.340
	2710.19.15	--- Other Illuminating or heating kerosene, other than that of tariff 2710.19.19	1. Kg 2. M ³ 3. L	ZWL\$ 14.340
	2710.19.29	--- Diesel	1. Kg 2. M ³ 3. L	ZWL\$ 14.340”.

Customs and Excise (Tariff) (Amendment) Notice, 2020 (No. 19)

IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 225 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 (Tariff) (Amendment) Notice, 2020 (No. 19).

2. Part II of the Second Schedule of the Customs and Excise (Tariff) Notice, 2017, published in Statutory Instrument 53 of 2017, is amended by the repeal of the following—

“Heading No.	Commodity Code	Description of Goods	Quantity Data	Rate of duty
	2710.12.14	- - - Leaded petrol imported using free funds for own use by companies or by designated fuel service stations for sale in foreign currency	1. Kg 2. M ³ 3. L	US\$0.25/L
	2710.12.15	----Unleaded petrol imported using free funds for own use by companies or by designated fuel service stations for sale in foreign currency	1. Kg 2. M ³ 3. L	US\$0.25/L
	2710.19.16	- - - Power kerosene, having a density at 20C (expressed in kilograms per litre of no lower than 0.796 and a flash point (closed test at sea level) of not lower than 21C and not higher than 44C imported using free funds for own use by companies or by designated fuel service stations for sale in foreign currency	1. Kg 2. M ³ 3. L	US\$0.20/L
	2710.19.17	----Other power kerosene, imported using free funds for own use by companies and designated fuel service stations for sale in foreign currency	1. Kg 2. M ³ 3. L	US\$0.20/L

Customs_andExcise_(Tariff)_(Amendment)_Notice,_2020_(No._19)

Heading No.	Commodity Code	Description of Goods	Quantity Data	Rate of duty
	2710.1918	- - - Illuminating or heating kerosene, having a density at 20C (expressed in kilograms per litre of not less than 0.8962 and a flash point (closed test at sea level) of less than 66C, imported using free funds for own use by companies or by designated fuel service stations for sale in foreign currency	1. Kg 2. M ³ 3. L	US\$0.20/L
	2710.1920	- - - Other Illuminating or heating kerosene, other than that of tariff 2710.19.19 imported using free funds for own use by companies or by designated fuel service stations for sale in foreign currency	1. Kg 2. M ³ 3. L	US\$0.20/L
	2710.1931	- - - Diesel imported using free funds for own use by companies or by designated fuel service stations for sale in foreign currency	1. Kg 2. M ³ 3. L	US\$0.20/L;

and the substitution with the following—

Heading No.	Commodity Code	Description of Goods	Quantity Data	Rate of duty
	2710.12.14	- - - Leaded petrol imported using free funds for own use by companies or by designated fuel service stations for sale in foreign currency	1. Kg 2. M ³ 3. L	US\$0.30/L

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Heading No.	Commodity Code	Description of Goods	Quantity Data	Rate of duty
	2710.12.15	— Unleaded petrol imported using free funds for own use by companies or by designated fuel service stations for sale in foreign currency	1. Kg 2. M ³ 3. L	US\$0.30/L
	2710.19.16	Power kerosene, having a density at 20C (expressed in kilograms per litre of no lower than 0.796 and a flash point (closed test at sea level) of not lower than 21C and not higher than 44 C imported using free funds for own use by companies or by designated fuel service stations for sale in foreign currency	1. Kg 2. M ³ 3. L	US\$0.25/L
	2710.19.17	----Other power kerosene, imported using free funds for own use by companies and designated fuel service stations for sale in foreign currency	1. Kg 2. M ³ 3. L	US\$0.25/L

Customs_andExcise_(Tariff)_(Amendment)_Notice,_2020_(No._19)

Heading No.	Commodity Code	Description of Goods	Quantity Data	Rate of duty
	2710.1918	- - - Illuminating or heating kerosene, having a density at 20C (expressed in kilograms per litre of not less than 0.8962 and a flash point (closed test at sea level) of less than 66C imported using free funds for own use by companies or by designated fuel service Stations for sale in foreign currency	1. Kg 2. M ³ 3. L	US\$0.25/L
	2710.19.20	- - - Other Illuminating or heating kerosene, other than that of tariff 2710.19.19 imported using free funds for own use by companies or by designated fuel service stations for sale in foreign currency	1. Kg 2. M ³ 3. L	US\$0.25/L
	2710.19.31	— Diesel imported using free funds for own use by companies or by designated fuel service Stations for sale in foreign currency	1. Kg 2. M ³ 3. L	US\$0.25/L”.

3. (1) Companies with free funds shall be allowed to import the goods designated in Part II of the Second Schedule of the Customs and Excise (Tariff) Notice, 2017, published in Statutory Instrument 53 of 2017, as provided in this section of this notice, with the listed commodity codes (fuel) being imported entirely for use in their production process, and pay for the duty in foreign currency.

(2) This facility shall also be open to designated fuel stations authorised to sell the listed commodity codes (fuel) in foreign currency.