



ZIMBABWEAN

# GOVERNMENT GAZETTE EXTRAORDINARY

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General Notice 610 of 2021.

### CUSTOMS AND EXCISE ACT [CHAPTER 23:02]

#### Appointment of State Warehouse: Zimra Plumtree

IT is hereby notified, in terms of section 232 of the Customs and Excise Act [Chapter 23:02], that the Acting Commissioner-General of the Zimbabwe Revenue Authority has appointed as a State warehouse the warehouse specified in the Schedule for the warehousing and securing of goods which had been held pending payment of duty and other charges.

R. MASAIRE,  
Acting Commissioner-General,  
Zimbabwe Revenue Authority.

26-3-2021

#### SCHEDULE

#### APPOINTED STATE WAREHOUSE

Name and location of warehouse	Description of warehouse
Zimra Plumtree Border Post, Plumtree, Zimbabwe.	Being an enclosed rectangular building with a floor area, measuring 45 metres x 22,5 metres made of 230 mm brick and mortar wall with ventilated IBR roof and granolith floors. The warehouse has 5 roller shutter doors and 2 fire escape doors. Inside the

warehouse there are two offices, a kitchen and three water closets. The warehouse has high bay lights. The total area of the warehouse is 1 012.5 square metres.

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Value Added Tax (General) (Amendment) Regulations, 2021 (No. 56)

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IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 78 of the Value Added Tax Act [Chapter 23:12], made the following regulations: —

1. These regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2021 (No. 56).

2. Part I of the First Schedule to the Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003, is amended by the insertion of item 23 after the second item 21 —

“(23) Supply of the following services to domestic tourists for a period of twelve months from date of publication—

- (i) food and beverages served at places of accommodation;
- (ii) shuttle services;
- (iii) car rental services;
- (iv) marine and ferry services;
- (v) sport fishing;
- (vi) safari operations;
- (vii) touring and exploring national museums and monuments; and
- (viii) recreational activities provided by companies registered with the Zimbabwe Tourism Authority.”.

\*For the purposes of this paragraph domestic tourists include any person who visits but does not sleep over at the place or in the area visited.