



ZIMBABWEAN

GOVERNMENT GAZETTE

EXTRAORDINARY

Published by Authority

Vol. CI, No. 136

29th DECEMBER, 2023

Price USD2,00

General Notice 2115 of 2023.

CONSTITUTION OF ZIMBABWE

Publication of Laws

THE following laws, which were assented to by His Excellency the President, are published in terms of section 131(6)(a) of the Constitution of Zimbabwe—

Finance Act, 2023 (No. 13 of 2023).

Appropriation (2024) Act, 2023 (No. 14 of 2023).

REV. P. B. DAMASANE,
Acting Chief Secretary to the President
and Cabinet.

29-12-2023.

CONTENTS

General Notice

<i>Number</i>	<i>Page</i>
2115. Constitution of Zimbabwe: Publication of Laws	2699

Statutory Instruments Issued as Supplements to this Gazette Extraordinary

<i>Number</i>	
245. Customs and Excise (Suspension) (Amendment) Regulations, 2023 (No. 270).	
246. Customs and Excise (Suspension) (Amendment) Regulations, 2023 (No. 271).	
247. Customs and Excise (General) (Amendment) Regulations, 2023 (No. 116).	
248. Value Added Tax (General) (Amendment) Regulations, 2023 (No. 66).	
249. Customs and Excise (Tariff) (Amendment) Notice, 2023 (No. 4).	



ZIMBABWE

ACT

To apply a sum of money for the service of Zimbabwe during the year ending on the 31st December, 2024.

ENACTED by the Parliament and the President of Zimbabwe.

1 Short title

This Act may be cited as the Appropriation (2024) Act, 2023.

2 Interpretation

In this Act—

“Estimates of Expenditure” means the Estimates of Expenditure for the year ending on the 31st December, 2024, submitted to and passed by the National Assembly;

“Retention Fund” means a Retention Fund referred to in section 18(1)(a) or (b) of the Public Finance Management Act [*Chapter 22:19*] (No. 11 of 2009);

“Vote” means a vote appropriation for the year ending on the 31st December, 2024, as specified in the Estimates of Expenditure.

3 Consolidated Revenue Fund charged with \$49 476 288 342 000

The Consolidated Revenue Fund is hereby charged with such sums of money as may be required for the service of Zimbabwe during the year ending on the 31st December, 2024, not exceeding in aggregate the sum of forty-nine trillion four hundred and seventy-six billion two hundred and eighty-eight million three hundred and forty-two thousand dollars only.

4 Retention Funds charged with \$1 320 863 000 000

The Retention Funds are hereby charged with such sums of money as may be required for the service of Zimbabwe during the year ending on the 31st December, 2024, not exceeding in aggregate the sum of one trillion three hundred and twenty billion eight hundred and sixty-three million dollars.

5 Application of moneys granted

Subject to section 17(5) of the Public Finance Management Act [*Chapter 22:19*] (No. 11 of 2009), the moneys appropriated shall be applied to the services detailed in the Schedule and more particularly specified in the Estimates of Expenditure.

6 Power of Minister of Finance, Economic Development and Investment Promotion to authorise transfers between Votes

(1) Where, in the case of any moneys appropriated by section 3 in respect of a particular Vote set out in the Schedule which are to be applied in terms of section 4 to any particular service specified in the Estimates of Expenditure, the administration or provision of such service is assigned to a different Ministry, the Minister of Finance, Economic Development and Investment Promotion may direct that any portion of the moneys appropriated in respect of the first-mentioned Vote be transferred to such other Vote as relates to the Ministry to which the administration or provision of the service concerned has been assigned.

(2) In the case of moneys appropriated by section 3 in respect of the Unallocated Reserve of Vote 5, amounting to **\$6 338 345 501 000** under Programme 3, Sub Programme 1, the Minister of Finance, Economic Development and Investment Promotion may direct that any of the moneys so appropriated be transferred to the Vote of any other Ministry for the purpose concerned, and any moneys so transferred shall not be applied for any other purpose:

Provided that, if any moneys so transferred are not required for the purpose concerned, the Minister of Finance, Economic Development and Investment Promotion may direct the transfer of the moneys back to Unallocated Reserve of Vote 5.

(3) Moneys transferred in terms of subsections (1) and (2) shall be accounted for as if they had been appropriated by section 4 to the Vote to which they are so transferred, and shall be deemed to have been so appropriated.

SCHEDULE (Section 4)

EXPENDITURE TO BE DEFRAID FROM CONSOLIDATED REVENUE FUND AND RETENTION FUND

Vote	Designation	Supply Grants		
		Consolidated Revenue Fund	Retention Funds	Total
		ZWL\$	ZWL\$	ZWL\$
1	Office of the President and Cabinet			
	<i>Programme 1: Presidency and Administration</i>	1,356,714,921,000		1,356,714,921,000
	<i>Programme II: Policy and Governance</i>	800,323,706,000		800,323,706,000
	Vote Total	2,157,038,627,000		2,157,038,627,000
2	Parliament of Zimbabwe			
	<i>Programme 1: Policy and Administration</i>	138,986,560,000		138,986,560,000

Vote	Designation	Supply Grants		
		Consolidated Revenue Fund	Retention Funds	Total
		ZWL\$	ZWL\$	ZWL\$
	<i>Programme II: Legislative and Oversight Services</i>	561,013,440,000		561,013,440,000
	Vote Total	700,000,000,000		700,000,000,000
3	Public Service, Labour and Social Welfare			
	<i>Programme I: Policy and Administration</i>	232,244,458,000		232,244,458,000
	<i>Programme II: Labour Administration</i>	368,710,465,000		368,710,465,000
	<i>Programme III: Social Welfare</i>	1,770,087,576,000		1,770,087,576,000
	Vote Total	2,371,042,499,000		2,371,042,499,000
4	Defence			
	<i>Programme I: Policy and Administration</i>	134,548,904,000		134,548,904,000
	<i>Programme II: Defence and Security</i>	3,503,087,760,000		3,503,087,760,000
	Vote Total	3,637,636,664,000		3,637,636,664,000
5	Finance, Economic Development and Investment Promotion			
	<i>Programme I: Policy and Administration</i>	48,976,171,000		48,976,171,000
	<i>Programme II: Economic Planning</i>	236,343,733,000		236,343,733,000
	<i>Programme III: National Budget Formulation and Implementation</i>	7,741,075,945,000		7,741,075,945,000
	<i>Programme IV: Public Accounting, Compliance and Reporting</i>	63,056,738,000		63,056,738,000
	<i>Programme V: Financial Sector Supervision and Regulatory Services</i>	73,600,433,000		73,600,433,000
	Vote Total	8,163,053,020,000		8,163,053,020,000
6	Office of the Auditor-General			
	<i>Programme I: Policy and Administration</i>	38,266,278,000		38,266,278,000
	<i>Programme II: Auditing Services</i>	88,698,716,000		88,698,716,000
	Vote Total	126,964,994,000		126,964,994,000
7	Industry and Commerce			
	<i>Programme I: Policy and Administration</i>	24,510,726,000		24,510,726,000
	<i>Programme II: Industrialisation</i>	74,085,614,000		74,085,614,000
	<i>Programme III: Consumer Protection and Quality Assurance</i>	36,877,650,000		36,877,650,000
	Vote Total	135,473,990,000		135,473,990,000
8	Lands, Agriculture, Fisheries, Water and Rural Development			
	<i>Programme I: Policy and Administration</i>	1,212,085,604,283		1,212,085,604,283
	<i>Programme II: Agricultural Education</i>	70,554,975,853		70,554,975,853
	<i>Programme III: Crop and Livestock Research and Technology Development</i>	151,459,657,000		151,459,657,000
	<i>Programme IV: Agricultural Advisory and Rural Development</i>	944,390,673,507		944,390,673,507
	<i>Programme V: Agricultural Engineering and Farm Infrastructure Development</i>	153,093,840,494		153,093,840,494

Vote	Designation	Supply Grants		
		Consolidated Revenue Fund	Retention Funds	Total
		ZWL\$	ZWL\$	ZWL\$
	<i>Programme VI: Animal Production, Health, and Advisory Services</i>	364,291,460,394		364,291,460,394
	<i>Programme VII: Lands, Resettlement & Security of Tenure</i>	304,573,810,000		304,573,810,000
	<i>Programme VIII: Land Survey and Mapping</i>	90,447,911,000		90,447,911,000
	<i>Programme IX: Integrated Water and Irrigation Resources Development Management</i>	995,035,507,469		995,035,507,469
	Vote Total	4,285,933,440,000		4,285,933,440,000
9	Mines and Mining Development			
	<i>Programme I: Policy and Administration</i>	55,545,827,000		55,545,827,000
	<i>Programme II: Mining Development and Management</i>	77,162,514,000		77,162,514,000
	Vote Total	132,708,341,000		132,708,341,000
10	Environment, Climate and Wildlife			
	<i>Programme I: Policy and Administration</i>	24,485,190,000		24,485,190,000
	<i>Programme II: Environment and Natural Resources Management</i>	56,770,769,000		56,770,769,000
	<i>Programme III: Weather Climate and Seismology Services</i>	54,220,868,000		54,220,868,000
	Vote Total	135,476,827,000		135,476,827,000
11	Transport and Infrastructural Development			
	<i>Programme I: Policy and Administration</i>	139,495,605,464		139,495,605,464
	<i>Programme II: Road Infrastructure and Transportation</i>	876,381,940,616		876,381,940,616
	<i>Programme III: Rail and Aviation Infrastructure Development and Services</i>	131,646,539,616		131,646,539,616
	<i>Programme IV: Inland Waters Infrastructure and Transportation</i>	5,709,214,304		5,709,214,304
	Vote Total	1,153,233,300,000		1,153,233,300,000
12	Foreign Affairs and International Trade			
	<i>Programme I: Policy and Administration</i>	216,865,630,000		216,865,630,000
	<i>Programme II: International Cooperation and Diaspora Engagement</i>	759,138,421,000		759,138,421,000
	Vote Total	976,004,051,000		976,004,051,000
13	Local Government and Public Works			
	<i>Programme I: Policy and Administration</i>	146,511,095,000		146,511,095,000
	<i>Programme II: Spatial Planning</i>	410,835,325,000		410,835,325,000
	<i>Programme III: Local Governance</i>	125,404,586,000		125,404,586,000
	<i>Programme IV: Construction, Maintenance and Management of Public Buildings</i>	505,294,201,000		505,294,201,000

Vote	Designation	Supply Grants		
		Consolidated Revenue Fund	Retention Funds	Total
		ZWL\$	ZWL\$	ZWL\$
	<i>Programme V: Disaster Risk Management</i>	32,090,979,000		32,090,979,000
	Vote Total	1,220,136,186,000		1,220,136,186,000
14	Health and Child Care			
	<i>Programme I: Policy and Administration</i>	829,237,632,000	7,417,000,000	836,654,632,000
	<i>Programme II: Public Health</i>	382,104,851,000	6,671,000,000	388,775,851,000
	<i>Programme III: Curative Services</i>	4,616,495,090,000	130,439,000,000	4,746,934,090,000
	<i>Programme IV: Bio-Medical Sciences, Pharmaceuticals and Bio-Pharmaceuticals Production</i>	339,529,183,000		339,529,183,000
	Vote Total	6,167,366,756,000	144,527,000,000	6,311,893,756,000
15	Primary and Secondary Education			
	<i>Programme I: Policy and Administration</i>	523,146,956,000	9,000,000	523,155,956,000
	<i>Programme II: Education, Research, Innovation and Development</i>	476,987,371,000		476,987,371,000
	<i>Programme III: Infant Education</i>	1,230,999,883,000		1,230,999,883,000
	<i>Programme IV: Junior Education</i>	3,022,976,867,000		3,022,976,867,000
	<i>Programme V: Secondary Education</i>	2,313,739,111,000	67,014,000,000	2,380,753,111,000
	<i>Programme VI: Learner Support Services</i>	331,100,340,000		331,100,340,000
	Vote Total	7,898,950,528,000	67,023,000,000	7,965,973,528,000
16	Higher and Tertiary Education, Innovation, Science and Technology Development			
	<i>Programme I: Policy and Administration</i>	229,059,671,000		229,059,671,000
	<i>Programme II: Skills Training and Development</i>	1,908,318,634,000	47,994,000,000	1,956,312,634,000
	<i>Programme III: Innovation, Science and Technology Development for Industrialisation and Modernisation</i>	177,007,505,000		177,007,505,000
	Vote Total	2,314,385,810,000	47,994,000,000	2,362,379,810,000
17	Women Affairs, Community, Small and Medium Enterprises Development			
	<i>Programme I: Policy and Administration</i>	82,789,228,000		82,789,228,000
	<i>Programme II: Women Empowerment, Gender Mainstreaming and Community Development</i>	86,600,996,000		86,600,996,000
	<i>Programme III: Small and Medium Enterprise and Cooperative Development</i>	38,746,480,000		38,746,480,000
	Vote Total	208,136,704,000		208,136,704,000
18	Home Affairs and Cultural Heritage			
	<i>Programme I: Policy and Administration</i>	97,634,880,000		97,634,880,000

Vote	Designation	Supply Grants		
		Consolidated Revenue Fund	Retention Funds	Total
		ZWL\$	ZWL\$	ZWL\$
	<i>Programme II: Civil Registration</i>	211,738,510,000		211,738,510,000
	<i>Programme III: Police Services</i>	2,408,593,968,000	1,061,319,000,000	3,469,912,968,000
	<i>Programme IV: National Heritage Management</i>	84,792,123,000		84,792,123,000
	<i>Programme V: Migration Management</i>	67,805,885,000		67,805,885,000
	Vote Total	2,870,565,366,000	1,061,319,000,000	3,931,884,366,000
19	Justice, Legal and Parliamentary Affairs			
	<i>Programme I: Policy and Administration</i>	156,071,951,000		156,071,951,000
	<i>Programme II: Access to Legal Services</i>	144,482,819,000		144,482,819,000
	<i>Programme III: Incarceration, Rehabilitation and Reintegration of Offenders</i>	699,175,440,000		699,175,440,000
	<i>Programme IV: Registration of Proprietary Rights</i>	78,289,146,000		78,289,146,000
	Vote Total	1,078,019,356,000		1,078,019,356,000
20	Information, Publicity and Broadcasting Services			
	<i>Programme I: Policy and Administration</i>	33,880,768,000		33,880,768,000
	<i>Programme II: Information and Publicity</i>	88,479,332,000		88,479,332,000
	Vote Total	122,360,100,000		122,360,100,000
21	Youth Empowerment, Development and Vocational Training			
	<i>Programme I: Policy and Administration</i>	100,308,220,000		100,308,220,000
	<i>Programme II: Youth Development and Empowerment</i>	109,899,040,000		109,899,040,000
	Vote Total	260,207,260,000		260,207,260,000
22	Energy and Power Development			
	<i>Programme I: Policy and Administration</i>	38,753,699,000		38,753,699,000
	<i>Programme II: Energy Supply and Security</i>	51,329,091,000		51,329,091,000
	Vote Total	90,082,790,000		90,082,790,000
23	Information Communication Technology, Postal and Courier Services			
	<i>Programme I: Policy and Administration</i>	39,256,968,000		39,256,968,000
	<i>Programme II: Information Communication Technology Development and Promotion</i>	146,023,644,000		146,023,644,000
	Vote Total	185,280,612,000		185,280,612,000
24	National Housing and Social Amenities			
	<i>Programme I: Policy and Administration</i>	19,449,091,500		19,449,091,500
	<i>Programme II: Human Settlement Planning</i>	333,531,455,500		333,531,455,500
	Vote Total	352,980,547,000		352,980,547,000

Vote	Designation	Supply Grants		
		Consolidated Revenue Fund	Retention Funds	Total
		ZWL\$	ZWL\$	ZWL\$
25	Veterans of the Liberations Struggle Affairs			
	<i>Programme I: Policy and Administration</i>	35,014,668,000		35,014,668,000
	<i>Programme III: War Veterans Affairs</i>	186,773,077,000		186,773,077,000
	Vote Total	221,787,745,000		221,787,745,000
26	Tourism and Hospitality Industry			
	<i>Programme I: Policy and Administration</i>	25,384,040,000		25,384,040,000
	<i>Programme III: Tourism Development and Promotion</i>	55,687,745,000		55,687,745,000
	Vote Total	81,071,785,000		81,071,785,000
27	Sports, Recreation, Arts and Culture			
	<i>Programme I: Policy and Administration</i>	36,826,866,000		36,826,866,000
	<i>Programme III: Sports and Recreation Promotion and Development</i>	66,397,003,000		66,397,003,000
	<i>Programme IV: Arts and Culture Promotion and Development</i>	33,009,241,000		33,009,241,000
	Vote Total	136,233,110,000		136,233,110,000
28	Skills Audit and Development			
	<i>Programme I: Policy and Administration</i>	22,306,008,000		22,306,008,000
	<i>Programme II: Skills, Audit and Development</i>	20,739,189,000		20,739,189,000
	Vote Total	43,045,197,000		43,045,197,000
29	Judicial Service Commission			
	<i>Programme I: Governance and Administration</i>	16,009,445,000		16,009,445,000
	<i>Programme II: Justice Delivery</i>	258,026,057,000		258,026,057,000
	Vote Total	274,035,502,000		274,035,502,000
30	Public Service Commission			
	<i>Programme I: Corporate Services</i>	137,111,904,000		137,111,904,000
	<i>Programme II: Human Capital Management and Development</i>	89,261,682,000		89,261,682,000
	<i>Programme III: Pay and Benefits Development</i>	1,201,721,225,000		1,201,721,225,000
	Vote Total	1,428,094,811,000		1,428,094,811,000
31	National Council of Chiefs			
	<i>Programme I: Traditional Leadership and Governance</i>	39,938,939,000		39,938,939,000
	Vote Total	39,938,939,000		39,938,939,000
32	Zimbabwe Human Rights Commission			
	<i>Programme I: Governance and Administration</i>	18,904,420,000		18,904,420,000
	<i>Programme II: Human Rights Protection</i>	17,025,162,000		17,025,162,000
	<i>Programme III: Administrative Justice</i>	6,188,176,000		6,188,176,000
	Vote Total	42,117,758,000		42,117,758,000

Vote	Designation	Supply Grants		
		Consolidated Revenue Fund	Retention Funds	Total
		ZWL\$	ZWL\$	ZWL\$
33	National Peace and Reconciliation Commission			
	<i>Programme I: Governance and Administration</i>	39,862,656,780		39,862,656,780
	<i>Programme II: National Peace and Reconciliation</i>	16,144,972,220		16,144,972,220
	Vote Total	56,007,629,000		56,007,629,000
34	National Prosecuting Authority			
	<i>Programme I: Governance and Administration</i>	46,555,494,000		46,555,494,000
	<i>Programme II: Public Prosecution and Asset Forfeiture</i>	51,717,152,000		51,717,152,000
	Vote Total	98,272,646,000		98,272,646,000
35	Zimbabwe Anti-Corruption Commission			
	<i>Programme I: Corporate Affairs</i>	30,420,025,000		30,420,025,000
	<i>Programme II: Combating Corruption</i>	18,388,431,000		18,388,431,000
	<i>Programme III: Prevention of Corruption</i>	10,834,009,000		10,834,009,000
	Vote Total	59,642,465,000		59,642,465,000
36	Zimbabwe Electoral Commission			
	<i>Programme I: Governance and Administration</i>	65,149,116,000		65,149,116,000
	<i>Programme II: Management of Elections and Referendums</i>	51,451,457,000		51,451,457,000
	Vote Total	116,600,573,000		116,600,573,000
37	Zimbabwe Gender Commission			
	<i>Programme I: Governance and Administration</i>	28,827,366,000		28,827,366,000
	<i>Programme II: Gender Equality Promotion</i>	14,634,653,000		14,634,653,000
	<i>Programme III: Legal and Investigation Services</i>	5,073,041,000		5,073,041,000
	Vote Total	48,535,060,000		48,535,060,000
38	Zimbabwe Land Commission			
	<i>Programme I: Corporate Governance and Administration</i>	18,583,164,000		18,583,164,000
	<i>Programme II: Land Management and Advisory Services</i>	34,354,676,000		34,354,676,000
	Vote Total	52,937,840,000		52,937,840,000
39	Zimbabwe Media Commission			
	<i>Programme I: Corporate Affairs</i>	19,088,178,000		19,088,178,000
	<i>Programme II: Media Development and Regulation</i>	15,841,336,000		15,841,336,000
	Vote Total	34,929,514,000		34,929,514,000
	Total	49,476,288,342,000	1,320,863,000,000	50,797,151,342,000

FINANCE ACT, 2023**ARRANGEMENT OF SECTIONS****PART I****PRELIMINARY***Section*

1. Short title.

PART II**INCOME TAX***Amendments to Chapter I of Finance Act [Chapter 23:04]*

2. Amendment of section 14 of Cap. 23:04.
3. Amendment of Schedule to Chapter I of Cap. 23:04.
4. New section substituted for section 22G of Cap. 23:04.
5. New section substituted for section 22H of Cap. 23:04.
6. New sections inserted in Cap. 23:04.

Amendments to Income Tax Act [Chapter 23:06]

7. New section 12B inserted in Cap. 23:06.
8. New section substituted for section 36G of Cap. 23:06.
9. New sections 36N and 36O inserted in Cap. 23:06.
10. Amendment of section 53 of Cap. 23:06.
11. Amendment of section 58 of Cap. 23:06.
12. New sections substituted for section 60 of Cap. 23:06.
13. Amendment of section 80 of Cap. 23:06.
14. Amendment of Third Schedule to Cap. 23:06.
15. Amendment of Seventeenth Schedule to Cap. 23:06.
16. Amendment of Nineteenth Schedule to Cap. 23:06.
17. Amendment of Thirtieth Schedule to Cap. 23:06.

PART III**VALUE ADDED TAX***Amendments to Chapter IV of Finance Act [Chapter 23:04]*

18. Amendment of Part II of Schedule to Chapter IV of Cap. 23:04.

Amendment to Value Added Tax Act [Chapter 23:12]

19. Amendment of section 8 of Cap. 23:12.
20. Amendment of section 23 of Cap. 23:12.
21. New section 63A inserted in of Cap. 23:12.
22. New sections 81A and 81B and Schedule inserted in of Cap. 23:12.

PART IV

CUSTOMS AND EXCISE

Section

- 23. New section inserted after section 98K of Cap. 23:02.
- 24. Confirmation of tariffs imposed, amended or replaced by Minister under section 225 of Cap. 23:02.

PART V

CAPITAL GAINS TAX

- 25. Amendment of section 8 of Cap. 23:01.
- 26. New section 30B inserted in Cap. 23:01.

PART VI

MINES AND MINERALS

Amendment to Chapter VII of Finance Act [Chapter 23:04]

- 27. Amendment of section 37A of Cap. 23:04.
- 28. New section inserted in Chapter VII of Cap. 23:04.

Amendment of Mines and Minerals Act [Chapter 23:04]

- 29. New section inserted in Cap. 21:05
- 30. Amendment section 282 in Cap. 21:05.
- 31. Insertion of Second Schedule to Cap. 21:05.

PART VII

REVENUE AUTHORITY

- 32. Amendment of section 5 of Cap 23:11.
- 33. New section inserted in Cap 23:11.

PART VIII

EXCHANGE CONTROL ACT [CHAPTER 22:05]

- 34. Amendment of section 11 of Cap. 22:05.

PART IX

RESERVE BANK OF ZIMBABWE ACT [CHAPTER 22:15]

- 35. Amendment of section 7 of Cap. 22:15.

PART X

PUBLIC ENTITIES CORPORATE GOVERNANCE ACT [CHAPTER 10:31]

- 36. New section substituted for section 3 of Cap. 10:31

PART XI

SOVEREIGN WEALTH FUND OF ZIMBABWE ACT [CHAPTER 22:20]

- 37. Amendment of section 2 of Cap. 22:20.
- 38. Amendment of section 3 of Cap. 22:20.

Section

39. New sections substituted for sections 5 and 6 of Cap. 22:20.
40. Amendment of section 8 of Cap. 22:20.
41. Amendment of section 10 of Cap. 22:20.
42. Repeal of section 11 of Cap. 22:20.
43. Amendment of section 12 of Cap. 22:20.
44. Amendment of section 14 of Cap. 22:20.
45. New section inserted in Cap. 22:20.
46. Amendment of section 26 of Cap. 22:20.
47. Amendment of section 27 of Cap. 22:20.
48. Amendment of section 28 of Cap. 22:20.
49. Amendment of section 29 of Cap. 22:20.
50. New section inserted in Cap. 22:20.
51. Amendment of First Schedule to Cap. 22:20.
52. Insertion of Fourth Schedule to Cap. 22:20.

PART XII

PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS ACT [CHAPTER 22:23]

53. Amendment of section 3 of Cap. 22:23.

PART XIII

INFRASTRUCTURE DEVELOPMENT BANK OF ZIMBABWE ACT [CHAPTER 22:14]

54. Amendment of Cap. 22:14.

PART XIV

BANKING ACT [CHAPTER 24:20]

55. Amendment of Schedule to Cap. 24:20.

MISCELLANEOUS

56. Confirmation of statutory instruments made in terms of section 3 of Cap. 23:04.
57. Revision of amounts in revenue Acts.

SCHEDULE: Amendments of Specified amounts in various Financial Laws.



ZIMBABWE

ACT

To make further provision for the revenues and public funds of Zimbabwe and to provide for matters connected therewith or incidental thereto.

ENACTED by the Parliament and the President of Zimbabwe.

PART I

PRELIMINARY

1 Short title

This Act may be cited as the Finance Act, 2023.

PART II

INCOME TAX

Amendments to Chapter I of Finance Act [Chapter 23:04]

2 Amendment of section 14 of Cap. 23:04

(1) Section 14 ("Income tax for periods of assessment after 1.4.88") (2)(a) of the Finance Act [Chapter 23:04] is amended with effect from the year of assessment beginning on the 1st January, 2024, by the repeal of subparagraphs (i) to (vii) and the substitution of—

- “(i) so much as does not exceed nine million dollars;
- (ii) so much as exceeds nine million dollars but does not exceed twenty-seven million dollars;
- (iii) so much as exceeds twenty-seven million dollars but does not exceed ninety million dollars;

- (iv) so much as exceeds ninety million dollars but does not exceed one hundred and eighty million dollars;
- (v) so much as exceeds one hundred and eighty million dollars but does not exceed two hundred and seventy million dollars;
- (vi) so much as exceeds two hundred and seventy million dollars.”:

3 Amendment of Schedule to Chapter I of Cap. 23:04

The Schedule (“Credits and Rates of Income Tax”) to Chapter I of the Finance Act [Chapter 23:04] is amended with effect from the year of assessment beginning on the 1st January, 2024, in Part II—

- (a) by the deletion of the items relating to the level of taxable income earned in Zimbabwe dollars from employment, and the substitution of the following—

“Section	Level of taxable income	Specified percentage %
14(2)(a)(i)	Up to \$9 000 000	0
14(2)(a)(ii)	\$9 000 001 to \$27 000 000	20
14(2)(a)(iii)	\$27 000 001 to \$90 000 000	25
14(2)(a)(iv)	\$90 000 001 to \$180 000 000	30
14(2)(a)(v)	\$180 000 001 to \$270 000 000	35
14(2)(a)(vii)	\$270 000 001 and more	40”;

- (b) by the repeal of the item relating to section 14(2)(b) (c), (e), (g), (i) and (j) and the substitution of—

“14(2)(b)	Taxable income of individuals from trade or investment	25
14(2)(c)	Taxable income of a company or trust	25
14(2)(e)	Taxable income of licensed investor after the 5th year of his or her operations as such)	25
14(2)(g)	Taxable income of a company or trust derived from mining operations	25
14(2)(i)	Taxable income of industrial park developer after 5 years of operations as such	25
14(2)(j)	Taxable income of operator of tourist facility in approved tourist development zone (after the 5th year of his or her operations as such)	25”.

4 New section substituted for section 22G of Cap. 23:04

With effect from the 1st January, 2024, section 22G of the Finance Act [Chapter 23:04] is repealed and substituted by—

“22G Intermediated Money Transfer Tax

The intermediated money transfer tax chargeable in terms of—

- (a) section 36G(1) of the Taxes Act shall be calculated at the rate of zero comma zero two on every Zimbabwean dollar or part thereof transacted for each transaction on which the tax is payable:

Provided that if a single transaction on which the tax is payable is equivalent to or exceeds the equivalent in ZW dollars of five hundred thousand United States dollars (at the prevailing interbank rate) a flat intermediated money transfer tax of the equivalent in Zimbabwean dollars of ten thousand one hundred and fifty United States (at the prevailing interbank rate) shall be chargeable on such transaction;

or

- (b) section 36G(1) of the Taxes Act shall be calculated at the rate of zero comma zero one on every United States dollar or part thereof for each transaction on which the tax is payable:

Provided that if a single transaction on which the tax is payable is equivalent to or exceeds five hundred thousand United States dollars a flat intermediated money transfer tax of ten thousand one hundred and fifty United States shall be chargeable on such transaction;

or

- (c) section 36G(1) of the Taxes Act shall be calculated at the rate of zero comma zero one United States dollars on every outbound foreign payment or part thereof for each transaction on which the tax is payable;
- (d) section 36G(2) of the Taxes Act shall be calculated at the rate of zero comma zero zero five United States dollars on every Zimbabwe gold-backed digital token (ZIG) or part thereof transacted for each transaction on which the tax is payable.”.

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

With effect from the 1st January, 2024, section 22H of the Finance Act [*Chapter 23:04*] is repealed and the following is substituted—

“22H Strategic reserve levy

The strategic reserve levy chargeable in terms of section 36H of the Taxes Act shall be calculated at the rate of 0,177 United States cents per litre of petrol, and at the rate of 0,157 United States cents per litre of diesel.”.

6 New sections inserted in Cap. 23:04

With effect from the year of assessment beginning on the 1st January, 2024, the Finance Act [*Chapter 23:04*] is amended by the insertion of the following sections—

“22O Wealth tax

The Wealth Tax chargeable in terms of section 36O of the Taxes Act shall be calculated at the rate of one per centum of the value of a dwelling other than a principal private residence, if such value exceeds two hundred and fifty thousand United States dollars:

Provided that the maximum liability for Wealth Tax on any one taxable dwelling shall be fifty thousand United States dollars per annum.

22P Levy on gross value of lithium, black granite, quarry stones and uncut and cut dimensional stone

The levy on gross value of lithium, black granite, quarry stones and uncut and cut dimensional stone chargeable in terms of section 36P of the

Taxes Act shall be one *per centum* of the gross value of the sale within Zimbabwe or on export of lithium, black granite, quarry stones and uncut and cut dimensional stone.”.

Amendments to Income Tax Act [Chapter 23:06]

7 New section 12B inserted in Cap. 23:06

With effect from the year of assessment beginning on the 1st January, 2024, Part III of the Income Tax Act [Chapter 23:06] is amended by the insertion after section 12A of the following section—

“12B Domestic Minimum Top-Up Tax

(1) In this section—

“corporate tax” means any tax, by whatever name called, that is levied on the income or capital of any entity;

“domestic minimum top-up tax” means the tax payable in terms of subsection (2) (c) or (d);

“foreign entity”, for the purposes of this section means a company, trust or other juristic person resident, incorporated or domiciled outside Zimbabwe, including—

- (a) any locally incorporated subsidiary company of a foreign entity;
- (b) any locally registered company of a foreign entity;
- (c) any locally resident agent, arm or branch of a foreign entity.

(2) The following applies for the purpose of arriving at the “effective” rate of corporate tax—

- (a) compare the actual corporate tax charged on the income of the entity (arrived at by calculating the corporate tax chargeable on its taxable income) and the amount of corporate tax that would have been charged on its income before deductions in terms of section 15;
- (b) whatever the proportion that the amount arrived at by the second calculation bears to the total amount of income of the entity before deductions in terms of section 15 is the effective rate.

(3) Where—

- (a) a foreign entity earns any of its income from any business, trade, investment or other activity carried on within Zimbabwe; and
- (b) the country in which the foreign entity is resident pays—
 - (i) no corporate tax; or
 - (ii) corporate tax at an effective rate of less than fifteen *per centum* of its income from any source within or outside the country of its residence;

then, despite any double taxation agreement subsisting between Zimbabwe and that country which has the effect of—

- (c) rendering the foreign entity concerned not liable to tax in Zimbabwe;

- (d) rendering the foreign entity concerned liable to tax in Zimbabwe at the rate of less than fifteen *per centum* of its taxable income earned in Zimbabwe;

then such foreign entity shall be liable, with effect from the 1st January, 2024, and any subsequent year of assessment, to pay—

- (e) in the case of a foreign entity mentioned in paragraph (c) domestic minimum top-up tax at the rate of fifteen *per centum* of its taxable income earned in Zimbabwe during the year of assessment; or
- (f) in the case of a foreign entity mentioned in paragraph (d)—
 - (i) domestic minimum top-up tax on its taxable income earned in Zimbabwe during the year of assessment, at the rate of fifteen *per centum* minus the percentage rate of corporate tax it pays in its country of residence; or
 - (ii) the amount of the tax chargeable under this Act by application of section 92 (“Reduction of tax payable as a result of double taxation agreements”);

whichever is the greater amount.

(4) Where the tax law of the country in which a foreign entity resides taxes the taxable income that it earns in Zimbabwe as if it were taxable income earned in that country, then such foreign entity shall be liable, with effect from the 1st January, 2024, and any subsequent year of assessment, to pay—

- (a) domestic minimum top-up tax on its taxable income earned in Zimbabwe during the year of assessment, at the rate of fifteen *per centum* minus the percentage rate of corporate tax it pays in its country of residence; or
- (b) the amount of the tax chargeable under this Act by application of section 93 (“Relief from double taxation in cases where no double taxation agreements have been made”);

whichever is the greater amount.

(5) The Minister may make regulations under section 90 prescribing anything which in his or her opinion is necessary or convenient to be prescribed by regulations for carrying out or giving effect to this section.”.

8 New section substituted for section 36G of Cap. 23:06

With effect from the year of assessment beginning on the 1st January, 2024, the Income Tax Act [Chapter 23:06] is amended by repeal of section 36G and the substitution of—

“36G Intermediated money transfer tax

- (1) In this section—

“Zimbabwe gold-backed digital token” or “ZIG” is a digital investment asset issued by the Reserve Bank of Zimbabwe in terms of section 7(d)(i) and 47(3) of the Reserve Bank of Zimbabwe Act [Chapter 22:15], one unit of which represents one milligram of gold of ninety-nine *per centum* purity.

- (2) There shall be charged, levied and collected throughout Zimbabwe for the benefit of the Consolidated Revenue Fund an

intermediated money transfer tax in accordance with the Thirtieth Schedule at the rate fixed from time to time in the charging Act.”.

(3) A different rate of intermediated money transfer tax may be fixed in the charging Act in respect of transfer of Zimbabwe gold-backed digital tokens.”.

9 New sections 36O and 36P inserted in Cap. 23:06

With effect from the year of assessment beginning on the 1st January, 2024, Part IV of the Income Tax Act [*Chapter 23:06*] is amended by the insertion after section 36M of the following section—

“36O Wealth tax

(1) In this section—

“dwelling” means a building, or any part of a building, which is used wholly or mainly for the purpose of residential accommodation;

“prescribed” means prescribed by regulations referred to in subsection (5);

“value”, in relation to a dwelling, means the value of the dwelling as assessed during the last general valuation made of properties under the terms of the law in force in the local authority concerned;

“principal private dwelling”, in relation to an individual, means—

- (a) a dwelling which is that individual’s sole or main residence in the year of assessment concerned; and
- (b) is on a piece of land registered as a separate entity in a Deeds Registry, which—
 - (i) is owned by the individual concerned; and
 - (ii) surrounds or is adjacent to the dwelling referred to in paragraph (a); and
 - (iii) is used by the individual concerned primarily for private or domestic purposes in association with the dwelling referred to in paragraph (a);

“taxable dwelling” means any dwelling the rateable value of which exceeds two hundred and fifty thousand United States dollars in the year of assessment concerned.

(2) There shall be charged, levied and collected throughout Zimbabwe for the benefit of the Consolidated Revenue Fund a Wealth Tax paid by the owner of any taxable dwelling, that is to say any dwelling that is not his or her principal private dwelling.

(3) Subject to the regulations referred to in subsection (5) the collection of the Wealth Tax shall, until such time as the Zimbabwe Revenue Authority is capable of collecting the tax itself, be delegated to the local authority in which a taxable dwelling is located or to such collection agent as the authority, with the approval of the Minister, may appoint by a notice in the *Gazette* either generally or for any particular local authority.

- (a) who is of or above the age of seventy years in the year of assessment concerned; and

(b) whose dwelling is his or her principal private dwelling.

(3) Each local authority in which a taxable dwelling is located shall be the collection agent on behalf of the Zimbabwe Revenue Authority for the Wealth Tax, and shall transmit (without deduction, except for such commission as shall be prescribed) every payment of Wealth Tax to the Zimbabwe Revenue Authority within the time and manner prescribed.

(4) Payment of Wealth Tax shall be made by the owner of any rateable dwelling at any time during the year of assessment at which he she pays any rates due upon him or her as the owner of rateable property within the local authority area, in proof of payment of which he or she shall be issued with a separate receipt.

(5) The Minister may make regulations under section 90 prescribing anything which in his or her opinion is necessary or convenient to be prescribed by regulations for carrying out or giving effect to this section.

36P Levy on gross value of lithium, black granite, quarry stones and uncut and cut dimensional stone

(1) There shall be charged, levied and collected throughout Zimbabwe for the benefit of the Consolidated Revenue Fund a levy on the gross value of the sale within Zimbabwe or on export of lithium, black granite, quarry stones and uncut and cut dimensional stone at the rate fixed from time to time in the Charging Act.

(2) The Minister may make regulations under section 90 prescribing anything which in his or her opinion is necessary or convenient to be prescribed by regulations for carrying out or giving effect to this section.

(3) In accordance with section 18 of the Public Finance Management Act [*Chapter 22:19*] the Minister shall constitute a fund to which levies in terms of subsection (1) shall be appropriated, for the purpose of disbursing it to any area where the lithium, black granite, quarry stones and uncut and cut dimensional stone was mined or uncut or cut dimensional stone in respect of which levy was paid was quarried.”.

10 Amendment of section 53 of Cap. 23:06

Section 53 (“Representative taxpayers”)(1) of the Income Tax Act [*Chapter 23:06*] is amended by the insertion of the following definitions—

“asset” includes digital asset;

“professional custodian” means a financial institution, designated business or professional service, or other person, that operates custodial services for its customers or clients or facilitates the deposit of its clients’ or customers’ cash or other assets in a safety deposit box;

“custodial services” means the safekeeping and management of customer currency and digital assets through the exercise of fiduciary and trust powers as a custodian, and includes fund administration and the execution of customer instructions;

“designated business or professional service” means a person specified in paragraph (a), (b), (c), (d), (e), (f), (g), (g1), or (h) (k) of the definition of “designated non-financial business or profession” in section 13 of the Money Laundering and Proceeds of Crime Act [*Chapter 9:24*] (No. 4 of 2013);

“digital asset” means any identifiable and discoverable asset that is created and stored digitally, and provides value to the owner by virtue of being tradeable as a commodity;

“financial institution” has the meaning given to it in paragraph 1(1) of the Thirtieth Schedule;

“receptacle” includes a virtual receptacle for digital assets by whatever name called”.

11 Amendment of section 58 of Cap. 23:06

Section 58 (“Power to appoint agent”)(2) of the Income Tax Act [*Chapter 23:06*] is amended by the repeal of the definition of “person” and the substitution of—

““person” includes—

- (a) a financial institution; and
- (b) a partnership; and
- (c) designated business or professional service; and
- (c) any officer in the Public Service;”.

12 New sections substituted for section 60 of Cap. 23:06

Section 60 of the Income Tax Act [*Chapter 23:06*] is repealed and substituted by the following sections—

“60 Power to require information

(1) For the purposes of sections 58 and 59, but subject to this section, the Commissioner may require any person (as defined in section 58) by means of a written disclosure notice served on him or her to give Commissioner without delay any information in respect of any moneys, funds or other assets which may be held by that person, or due by that person, to the person or persons mentioned in the disclosure notice.

(2) This section applies also to moneys, funds or other assets that a representative taxpayer holds on behalf of another person as a professional custodian, subject to the following provisions—

- (a) a disclosure notice compels the professional custodian only to disclose that the person or persons named in the disclosure notice has in his or her name a safety deposit box or other receptacle located on the premises of the professional custodian, without, however, compelling the professional custodian to open any safety deposit box or other receptacle wherein such person’s moneys, funds or other assets may be secured;
- (b) a professional custodian served with a disclosure notice cannot invoke any secrecy or confidentiality provision in any statute or any other law, or any secrecy or confidentiality provision contained in any contract for the provision of custodial services or for the safeguarding of property in a safety deposit box, as grounds for refusing to comply with its obligations under this section:

Provided that a professional custodian complying with its obligations under this paragraph shall be immunised against any civil or criminal action for the breach of any secrecy or confidentiality provision in any statute or any

other law, or for the breach of any secrecy or confidentiality provision contained in any contract for the provision of custodial services or for the safeguarding of property in a safety deposit box;

- (c) access to the contents of a safety deposit box or other receptacle mentioned in paragraph (a) may only be obtained by virtue of a warrant issued in terms of section 60A.

(3) On the basis of a disclosure made by a financial institution in terms of subsection (2), the Commissioner may request the Director of the Financial Intelligence Unit to issue a temporary freezing order in terms of section 41A of the Bank Use Promotion Act [*Chapter 24:24*] in relation to money, funds and other assets believed to have been deposited by the target of the temporary freezing order in a safety deposit box with a banking or other financial institution instead of in an account referred to in paragraph (a), (b) or (c) of the definition of “account” in section 2 of the Bank Use Promotion Act [*Chapter 24: 24*].

60A Special warrant for access to money, funds and other assets in possession of professional custodians

- (1) In this section—

“tax debtor” means a person—

- (a) in respect of whom or which any tax under this Act has been assessed to be payable; and
- (b) whose appeal or objection in relation to such assessment has not been timeously pursued, or if pursued has been withdrawn, abandoned or dismissed.

(2) If, on the basis of information obtained from a professional custodian under section 60 or by any other means, the Commissioner-General believes that any tax debtor possesses or has title to moneys, funds or assets held by professional custodian, the Commissioner-General, or an officer of the Authority authorised thereto by the Commissioner-General, may, at any time, on written application subscribed by the Commissioner-General to any judge, magistrate or justice of the peace (other than a police officer), obtain a special warrant compelling the tax debtor to afford access to the Commissioner-General or any officer of the Authority named in the warrant to such moneys, funds or assets and to take such moneys, funds or assets into the custody of the Authority.

- (3) An application for a special warrant must—

- (a) name the tax debtor who is the subject of the warrant, together with his or her address and contact details, and the assessed extent of his or her liability for tax; and
- (b) be supported by an affidavit sworn by or on behalf of the Commissioner-General affirming that, from information available to him or her, he or she has reasonable grounds of suspicion against that tax debtor for having committed any offence in terms of section 81, 82, 84, 85 or 86 of the Income Tax Act [*Chapter 23:06*].

(4) By virtue of a special warrant, an officer of the Authority may, at any time, do any or all of the following on any premises upon which the special warrant is executed—

- (a) require the tax debtor to open any safety deposit box or other receptacle (whether or not owned or on the premises of a professional custodian) in which cash, negotiable instruments, share certificates, title documents, precious metals or precious stone may be secured;
- (b) require the tax debtor to provide any electronic or other key needed to open any safety deposit box or other receptacle, or to decrypt into an intelligible form any encrypted information needed to gain access to any property of the tax debtor;
- (c) make such examination and inquiry as the officer considers appropriate into the affairs of any tax debtor;
- (d) require any person who is employed in or at the premises of the tax debtor to produce any book, account, notice, record, list or other document relating to the affairs of the tax debtor;
- (e) require from any person an explanation of any entry made in any book, account, notice, record, list or other document found upon any person or premises referred to in paragraph (d);
- (f) examine and make copies of any book, account, notice, record, list or other document relating to the affairs of a tax debtor;
- (g) take possession of any book, account, notice, record, list or other document relating to the affairs of the tax debtor, or of the contents of any safety deposit box or receptacle;

Provided that—

- (i) such book, account, notice, record, list or other document, or of the contents of any safety deposit box or receptacle, shall be retained only so long as may be necessary for the purpose of any examination, investigation, trial or inquiry arising out of any contravention of section 81, 82, 84, 85 or 86 of this Act, or section 10 or 11 of the Bank Use Promotion Act;
- (ii) the officer of the Authority taking any items into possession shall issue to the person or institution having custody of the same a full written receipt for such items setting forth an adequate description of the nature, quantity and, if ascertainable, value of the same, and specifying any identification numbers or marks with which any such items may be labelled.

(5) A tax debtor who fails to give the access or make any disclosure required by virtue of a special warrant shall be guilty of an offence and liable to a fine not exceeding level fourteen or to imprisonment for a period not exceeding five years or to both such fine and such imprisonment.

(6) An officer of the Authority executing a special warrant shall—

- (a) notify the officer commanding the police district in which the inspector intends to make the search, entry or seizure; and
- (b) be accompanied by a police officer assigned to him or her or by the police officer referred to in paragraph (a):

Provided that where an officer of the Authority has reason for believing that any delay involved in obtaining the accompaniment of a police officer would defeat the object of the search, entry or seizure, he or she may make such search, entry or seizure without such police officer.

(7) The Authority (in the person of an officer of the Authority designated by the Commissioner-General for the purpose, the Prosecutor-General (or a public prosecutor designated by the Prosecutor-General for the purpose) and the liable person or liable persons may, if any items are seized pursuant to subsection (6)(f) in contemplation of a prosecution for an offence against section 83(1)(b) of the Income Tax Act [*Chapter 23:06*], or section 10 or 11 of the Bank Use Promotion Act, may enter into a written agreement (called a “non-prosecution agreement”) whereunder the Prosecutor-General agrees not to institute criminal proceedings against any liable person on condition that the liable person (whether or not he or she admits guilt for any offence) agrees to the offsetting against the agreed cash value of items in question of the revenue owed by him or her in virtue of an imputed liability order, together with the an agreed amount in satisfaction or mitigation of the costs incurred by the Authority in recovering and securing the safe custody of the items in question.

(8) The non-prosecution agreement shall be in writing and signed by or the designated officer of the Authority, the Prosecutor-General (or a public prosecutor designated by the Prosecutor-General for the purpose), and the liable person or liable persons, and a copy authenticated by the Authority shall be served by the Authority on each of the other parties to the agreement.”.

13 Amendment of section 80 of Cap. 23:06

Section 80 (“Withholding of amounts payable under contracts with State or statutory corporations”)(1) of the of the Income Tax Act [*Chapter 23:06*] is amended in the definition of “payee” by repeal of paragraph (c) and the substitution of—

- “(c) any person making any delivery or deliveries of grain to the Grain Marketing Board established under the Grain Marketing Act [*Chapter 18:14*], or other commercial buyers, if such person is paid an amount for such delivery or an aggregate amount for such deliveries in the year of assessment not exceeding five thousand United States dollars or its equivalent in Zimbabwe dollars (and if he or she is paid more, this paragraph does not apply to so much of the amount or aggregate amounts as exceed five thousand United States dollars); or”.

14 Amendment of Third Schedule to Cap. 23:06

The Third Schedule (“Exemptions from Income Tax”) to the Income Tax Act [*Chapter 23:06*] is amended in paragraph 4—

- (a) by the insertion of the following paragraph before paragraph (a)—

- “(1a) salary and emoluments paid to a person who is entitled to an exemption in respect of such receipts or acc salary and emoluments in terms of any agreement entered into by the Government of Zimbabwe with any other government, which agreement has been adopted by the Government of Zimbabwe on the recommendation of the Public Agreements Advisory Committee in accordance with the International Treaties Act [Chapter 3:05] (No. 2 of 2020);”;
- (b) by the repeal of subparagraph (iv) of paragraph (a);
- (c) with effect from the 1st November, 2023, by the deletion in paragraph (o) of “five hundred thousand dollars” and the substitution of “seven million five hundred thousand dollars”;
- (b) with effect from the 1st November, 2023, in paragraph 4(o) by the deletion of “five hundred thousand dollars” and the substitution of “seven million five hundred thousand dollars”.

15 Amendment of Seventeenth Schedule to Cap. 23:06

With effect from the year of assessment beginning on the 1st January, 2024, the Seventeenth Schedule (“Non-Residents’ Tax on Fees”) to the Income Tax Act [Chapter 23:06] is amended in paragraph 1 (“Interpretation”)(1) in the definition of “fees” by the repeal of paragraph (f) and the substitution of—

- “(f) any project which is the subject of any agreement entered into by the Government of Zimbabwe with any other government or international organization, which agreement—
 - (i) has been adopted by the Government of Zimbabwe on the recommendation of the Public Agreements Advisory Committee in accordance with the International Treaties Act [Chapter 3:05] (No. 2 of 2020); and
 - (ii) entitles any person to exemption from tax in respect of such amount; or”.

16 Amendment of Nineteenth Schedule to Cap. 23:06

With effect from the year of assessment beginning on the 1st January, 2024, the Nineteenth Schedule (“Non-Residents’ Tax on Royalties”) to the Income Tax Act [Chapter 23:06] is amended in paragraph 1 (“Interpretation”)(1) in the definition of “royalties” by the repeal of paragraph (b) and the substitution of—

- “(b) any project which is the subject of any agreement entered into by the Government of Zimbabwe with any other government or international organization, which agreement—
 - (i) has been adopted by the Government of Zimbabwe on the recommendation of the Public Agreements Advisory Committee in accordance with the International Treaties Act [Chapter 3:05] (No. 2 of 2020); and
 - (ii) entitles any person to exemption from tax in respect of such amount; or”.

17 Amendment of Thirtieth Schedule to Cap. 23:06

The Thirtieth Schedule (“Intermediated Money Transfer Tax”) to the Income Tax Act [Chapter 23:06] is amended—

- (a) in paragraph 1 (“Interpretation”) (1)—
- (i) in the definition of “transaction on which tax is payable” by the repeal of paragraph (cc) and the substitution of the following subparagraphs—
- “(cc) the transfers of money to growers of wheat, maize and small grains for the purchase of wheat, maize and small grains by the Grain Marketing Board or persons who have been approved as commercial buyers by the Agricultural Marketing Authority and prescribed as such for the purpose of this exemption;
- (dd) the transfers to any person listed in Schedule 1 to the Global Compensation Deed who receives any amount paid by way of compensation for the expropriation of agricultural land.”;
- (ii) by the insertion of the following definitions—
- “chargeable foreign currency payment” does not include a payment outside Zimbabwe for the purchase of fuel and electricity;
- “outbound foreign payment” means a chargeable foreign currency payment using foreign currency obtained—
- (a) from the Dutch Auction Foreign Currency Market operated by the Reserve Bank on a weekly basis; or
- (b) from the interbank market operated by financial institutions;
- to another person outside Zimbabwe.”;
- (b) in paragraph 2 by the insertion of the following subparagraph after subparagraph (2)—
- “(2a) Whenever a financial institution mediates outbound foreign payments in accordance with these regulations at the rate of one per centum of the amount of the outbound foreign currency payment, the financial institution shall withhold and remit to the Commissioner an intermediated money transfer tax on each such transaction.”;
- (c) by the insertion of the following paragraph after paragraph 7—
- “Adaptation of this Schedule to intermediated transfers of ZIGs*
8. (1) The Minister may by regulations made under section 90 adapt the provisions of this Schedule to the intermediated transfer of Zimbabwe gold-backed digital tokens (ZIGs).
- (2) If any provision contained in regulations referred to in subsection (2) that amend this Schedule is not confirmed by a Bill which—
- (a) passes its second reading stage in Parliament on one of the twenty-eight days on which Parliament sits next after the coming into operation of the regulations; and
- (b) becomes law not later than six months after the date of such second reading;
- that provision shall become void as from the date specified in the regulations as that on which the provision is amended.”.

PART III

VALUE ADDED TAX

*Amendments to Chapter IV of Finance Act [Chapter 23:04]***18 Amendment of Part II of Schedule to Chapter IV of Cap. 23:04**

Part II (“Value Added Tax on Betting and Gaming”) of the Schedule to Chapter IV of the Finance Act [Chapter 23:04] is amended by the repeal of items 7, 8, 9 and 10 and the substitution of—

- | | |
|--|---|
| “7. Gaming revenue received by the holder of a casino licence in terms of the Lotteries and Gaming Act [Chapter 10:26], other than a temporary casino licence. | 7. Fifteen <i>per centum</i> of the gaming revenue received in each quarter during the currency of the licence. |
| 8. Banker’s revenue received by a banker in terms of the Lotteries and Gaming Act [Chapter 10:26], other than a banker referred to in item 10. | 8. Fifteen <i>per centum</i> of the banker’s revenue received. |
| 9. Gaming revenue received by the holder of a temporary casino licence in terms of the Lotteries and Gaming Act [Chapter 10:26]. | 9. Fifteen <i>per centum</i> of the gaming revenue received during the validity of the licence. |
| 10. Banker’s revenue received by a banker in terms of the Lotteries and Gaming Act [Chapter 10:26], under an agreement with the holder of a temporary casino licence in terms of that Act. | 10. Fifteen <i>per centum</i> of the banker’s revenue received in terms of the agreement with the holder of the temporary casino licence.”. |

*Amendments to Value Added Tax Act [Chapter 23:12]***19 Amendment of section 8 of Cap. 23:12**

The Value Added Tax Act [Chapter 23:12] is amended in section 8 (“Time of supply”) by the insertion of the following subsection after subsection (1)—

“(1a) For the purposes of this Act, a supply of imported services shall, except as is otherwise provided for in this Act, be deemed to take place—

- (a) at the time an invoice is issued by the supplier or the recipient in respect of that supply; or
- (b) at the time any payment of consideration is received by the supplier in respect of that supply; or
- (c) at the time the service is performed;

whichever time is earlier.”.

20 Amendment of section 23 of Cap. 23:12

With effect from the 1st January, 2024, the Value Added Tax Act [Chapter 23:12] is amended in section 23 (“Registration of persons making supplies in the course of trade”)(1) by the repeal of paragraph (a) and the substitution of—

- “(a) at the end of any month where the total value of taxable supplies made by that person in the period of twelve months ending at the end of that

month in the course of carrying on of business, has exceeded twenty-five thousand United States dollars (or its equivalent in Zimbabwe dollars at the auction rate of exchange that prevailed on the date of service of the order), or the prescribed amount;”.

21 New section 63A inserted in of Cap. 23:12

The Value Added Act [*Chapter 23:12*] is amended by the insertion of the following section after section 63—

“63A Offences and penalties in regard to fiscalisation

(1) Words or phrases defined in the Schedule bear the same meaning when used in this section.

(2) Any person—

- (a) registered or required to be registered as an operator under this Act who fails to issue a fiscal tax invoice or receipt to any buyer of its goods or services or (if such issuance is refused by the buyer for any reason), to retain a copy of the same for a period of at least twenty-four months from the date of the purchase, shall be guilty of an offence and liable on conviction to a fine not exceeding level 7 or to imprisonment for a period not exceeding six months or to both such fine and such imprisonment; or
- (b) registered or required to be registered as an operator under this Act who fails to produce to an officer of the Authority on demand a fiscal tax invoice or receipt in proof of the purchase of any its goods or services at any time within a period of twelve months from the date of the demand, shall be guilty of an offence and liable on conviction to a fine not exceeding level 7 or to imprisonment for a period not exceeding six months or to both such fine and such imprisonment;
- (c) who manufactures, sells or offers to sell, or distributes fiscal memory devices to any person, not being a supplier of such devices who is approved by the Authority in terms of regulations made in terms of section 78, shall be guilty of an offence and liable on conviction to a fine not exceeding level fourteen or to imprisonment for a period not exceeding five years or to both such fine and such imprisonment;
- (d) registered or required to be registered as an operator under this Act deliberately tampers with an electronic fiscal device with the result that it fails faithfully to record any transactions subject to tax under this Act, shall be guilty of an offence and liable on conviction to a fine not exceeding level fourteen or to imprisonment for a period not exceeding five years or to both such fine and such imprisonment.”.

22 New sections 81A and 81B and Schedule inserted in of Cap. 23:12

The Value Added Act [*Chapter 23:12*] is amended—

- (a) by the insertion of the following sections after section 81—

“81A Measures to protect value chain integrity and transparency,
and to counter unfair competition by informal traders

(1) In this section—

“compliant”, with reference to an informal trader,
means compliant in every respect with
regulations referred to in subsection (6);

“consumer facility” means the purchase of goods by
a person other than a registered operator from
a wholesaler under the conditions specified in
subsection (3);

“informal trader” means an individual who carries
on a trade for his or her own account but is
not a registered operator without limiting the
generality of the term, includes—

- (a) a hawker or street vendor; and
- (b) a person who sells articles at a
place commonly known as a “people’s
market” or a “flea market”; and
- (c) the operator of a tuck shop, that, one
who sells good on premises, including
residential premises, not licensable by
the local authority for the sale of goods
on a regular basis;
- (d) any intermediary for any informal trader
or informal traders generally who buys
goods from a manufacturer or wholesaler
and sells them to informal traders;

“manufacturer” means a person who assembles or
processes any commodity for distribution by
wholesalers;

“retail trade” means the sale of any commodity
in small quantities for consumption or use
by the purchaser, & the expressions “retail
transaction”, “retailer” & “retail dealer” shall
be construed accordingly;

“retailer” means any person engaged in the retail
trade;

“wholesaler” means any person engaged in the
wholesale trade, that is to say, the sale of any
commodities in large quantities or in bulk to a
purchaser who intends to make a profit on the
resale of the commodities or to consume them.

(2) Subject to this section, no person, other than a
wholesaler which is a registered operator, and who produces
to the manufacturer proof of registration as such together
with a current tax clearance certificate, may purchase goods
from a manufacturer.

(3) Subject to this section, no person, other than
a retailer who or which is a registered operator, and who
produces to the wholesaler proof of registration as such

together with a current tax clearance certificate, may purchase goods from a wholesaler.

(4) A person other than one referred to in subsection (3) may purchase goods from a wholesaler under the following conditions—

- (a) such person may purchase goods from the same wholesaler at intervals of not less than thirty days, up to a limit per purchase not exceeding one thousand United States dollars (or its equivalent in Zimbabwe dollars at the auction rate of exchange that prevailed on the date of the purchase);
- (b) such person must produce a receipt of goods purchased from the same wholesaler that is dated no earlier than thirty days from the date of the last purchase from the wholesaler;
- (c) if the purchase is the first purchase by such person from that wholesaler in any calendar year, or if the person concerned cannot produce a receipt in proof of a previous purchase from the same wholesaler, such person can only purchase goods not exceeding twenty United States dollars (or its equivalent in Zimbabwe dollars at the auction rate of exchange that prevailed on the date of the purchase); however the production of such receipt for the next purchase;
- (d) the wholesaler shall retain all copies of receipt produced in proof of previous purchases in terms of this subsection for a period of at least three years, or may scan and store such data in digital format in a manner approved by the Commissioner;
- (e) the Commissioner shall at any time have access on demand to any data gathered by a wholesaler in terms of paragraph (d) to determine whether any person availing himself or herself of the consumer facility is using goods purchased by virtue of it for the purposes of informal trade.

(5) A wholesaler who was not operating a consumer facility before the 1st January, 2024, shall not avail such a facility after that date without the leave of the Commissioner in writing.

(6) On such date as regulations made in terms of subsection (8) become operative, there shall be charged by every wholesaler and manufacturer for the benefit of the Consolidated Revenue Fund a surcharge of thirty per centum.

- (a) on the value goods purchased by every informal trader using a consumer facility; and
- (b) on the value goods purchased by individuals using a consumer facility, who are not informal traders or registered operators, but exceed the thresholds for the purchase of such goods specified in subsection (3)(a) and (c).

(7) The Commissioner shall build up and keep up to date a database of informal traders using a consumer facility at any time during the previous period of twelve months.

(8) The Minister may by regulations made under section 78 prescribe anything which it is necessary, desirable or expedient to prescribe for the purposes of this section.

(9) In particular, regulations—

(a) shall provide—

(i) that a compliant informal trader acting as an intermediary is liable for only half the surcharge, and the informal trader to whom he or she sells goods purchased by virtue of a consumer facility is liable for the other half, if the intermediary can produce a copy of a full receipt for such goods sold to the informal trader;

(ii) for a system of registration of compliant informal traders, including the assignment to them of trader identification numbers;

(a) shall provide that an informal trader acting as an intermediary is liable for only half the surcharge, and the informal trader to whom he or she sells goods purchased by virtue of a consumer facility is liable for the other half, if the intermediary can produce a copy of a full receipt for such goods sold to the informal trader;

(b) may provide a threshold for the value of goods sold by a compliant informal trader in any year using a consumer facility, below which such trader will not become liable for the surcharge.

81B Civil penalty orders

The provisions of the Schedule apply to any infringement of this Act in respect of which it is provided that a civil penalty is payable.”;

(b) by the insertion of the following schedule—

“SCHEDULE (Section 83A)

CIVIL PENALTY ORDERS

ARRANGEMENT OF PARAGRAPHS

Section

1. Interpretation in Schedule.
2. Power of Commissioner to issue civil penalty orders and categories thereof.
3. Variation of certain penalties and limitation of multiple of penalties.
4. Service and enforcement of civil penalties and destination of proceeds thereof.
5. Limitation on issuance and enforcement of civil penalty orders.
6. Additional due process requirements before service of certain civil penalty orders.
7. Judicial review of civil penalty orders.
8. Evidentiary provisions in connection with civil penalty orders.
9. Designated officers.

Interpretation in Schedule

1. In this Schedule, unless the context otherwise requires—

“approved”, in relation to a fiscal memory device, means such a device whose use is approved by the Authority, having been sold for registered operators to use by or on behalf of a supplier approved by the Authority;

“approved fiscal memory device” means an approved electronic device used to record sales of taxable supplies;

“citation clause”, in relation to a civil penalty order, is the part of the order in which the Reserve Bank names the defaulter and cites the provision of this Act in respect of which the default was made or is alleged, together with (if necessary) a brief statement of the facts constituting the default;

“designated officer” means an employee or the Reserve Bank or other person designated and authorised by the Governor of the Reserve Bank to undertake duties in connection with the implementation of this Schedule;

“fiscal tax invoice or receipt” means a tax invoice or receipt printed from an approved fiscal device used by a registered operator;

“fiscalised electronic register” means an electronic sales register having such features as may be prescribed;

“penalty clause”, in relation to a civil penalty order, is the part of the order that fixes the penalty to be paid by the defaulter, and “fixed penalty clause” and “cumulative penalty clause” shall be construed accordingly;

“remediation clause” in relation to a civil penalty order, is the part of the order that stipulates the remedial action to be taken by the defaulter;

“tax invoice” means a fiscal tax invoice provided by a registered operator, and printed by a fiscalised electronic register or fiscal memory device used by a registered operator for the purpose of section 20.

Power of Commissioner to issue civil penalty orders

2. (1) Where default is made in complying with any provision of this Act or of regulations or order made under this Act for which a civil penalty is specified to be leviable, the Commissioner may, in addition to, and without derogating from, any criminal or non-criminal penalty that may be imposed by this Act or any other law for the conduct constituting the default, serve upon the defaulter a civil penalty order specified in subparagraph (2), (4), (6) or (8) or any combination of such orders as the provision in question may allow.

(2) A natural or legal person registered or required to be registered as an operator under this Act shall be guilty of a civil default if he, she or it, being required to do so by this Act or any regulations made thereunder, fails to acquire and install an electronic fiscal device for the recording of all transactions subject to tax under this Act.

(3) In the event of default in complying with subparagraph (2), the civil penalty shall provide for—

- (a) the suspension of the operation of the civil penalty order for a period of 48 hours from the date of its service to enable the alleged defaulter to show cause to the designated officer why the order should not have been issued, that is to say, to show that the order was issued in error:

Provided that—

- (i) if no such cause is shown within that period the order shall be deemed to have been issued with effect from the beginning of such period
 - (ii) if within that period it is shown that the order was issued in error the designated officer shall withdraw the order and make the appropriate notation of withdrawal in the civil penalty register;
- (b) a fixed penalty of one thousand United States dollars (or its equivalent in Zimbabwe dollars at the auction rate of exchange that prevailed on the date of service of the order); and
- (c) the suspension of the penalty imposed under paragraph (b) conditionally upon the defaulter taking the appropriate remedial action, that is to say, installing the electronic fiscal device for the recording of all transactions subject to tax under this Act, no later than ninety-six hours after the civil penalty is served on the defaulter;
- (d) a cumulative penalty over a period not exceeding ninety days—
 - (i) of twenty-five United States dollars (or its equivalent in Zimbabwe dollars at the auction rate of exchange that prevailed on the date of service of the order) for each day (beginning on the day after the day in which the 96-hour period for complying with the civil penalty order expired) during which the defaulter fails to take the appropriate remedial action; and
 - (ii) if the fixed penalty referred to in paragraph (b) becomes payable because the defaulter fails timeously to take the appropriate remedial action, twenty-five United States dollars (or its equivalent in Zimbabwe dollars at the auction rate of exchange that prevailed on the date of service of the order) for each day (beginning on the day after the day in which the 96-hour period for complying with the civil penalty order expired) during which the defaulter fails to pay the fixed penalty or any outstanding amount thereof.

(4) A natural or legal person registered or required to be registered as an operator under this Act shall be guilty of a civil default if he, she or it, being required by the Commissioner to interface with Fiscalisation Data Management System, fails to do so within 96 hours from the service upon him, her or it of a civil penalty order to do so.

(5) In the event of default in complying with subparagraph (4), the civil penalty order shall provide for—

- (a) the suspension of the operation of the civil penalty order for a period of 48 hours from the date of its service to enable the alleged defaulter to show cause to the designated officer why the order should not have been issued, that is to say, to show that the order was issued in error:

Provided that—

- (i) if no such cause is shown within that period the order shall be deemed to have been issued with effect from the beginning of such period;
 - (ii) if within that period it is shown that the order was issued in error the designated officer shall withdraw the order and make the appropriate notation of withdrawal in the civil penalty register;
- (b) a cumulative penalty over a period not exceeding ninety days —
 - (i) of twenty-five United States dollars (or its equivalent in Zimbabwe dollars at the auction rate of exchange that prevailed on the date of service of the order) for each day (beginning on the day after the day in which the 96-hour period for complying with the civil penalty order expired) during which the defaulter fails to take the appropriate remedial action; and
 - (ii) if the fixed penalty referred to in subparagraph (i) becomes payable because the defaulter fails timeously to take the appropriate remedial action, twenty-five United States dollars (or its equivalent in Zimbabwe dollars at the auction rate of exchange that prevailed on the date of service of the order) for each day during which the defaulter fails to pay the first-mentioned cumulative penalty or any outstanding amount thereof (the maximum period of ninety days for the payment of the first-and second-mentioned cumulative penalties shall run concurrently).

(6) A natural or legal person registered or required to be registered as an operator under this Act shall be guilty of a civil default if he, she or it, deliberately tampers with an electronic fiscal device with the result that it fails faithfully to record any transactions subject to tax under this Act (for which purpose an allegation to that effect must be supported by an affidavit sworn by or on behalf of a supplier of a electronic fiscal device that the device in question was deliberately tampered with for that purpose, and such affidavit must be attached to the civil penalty order served upon the defaulter).

(7) In the event of default in complying with subparagraph (6), the civil penalty order shall provide for—

- (a) the suspension of the operation of the civil penalty order for a period of 48 hours from the date of its service to enable the alleged defaulter to show cause to the designated officer why the order should not have been issued, that is to say, to show that the order was issued in error:

Provided that if—

- (i) no such cause is shown within that period the order shall be deemed to have been issued with effect from the beginning of such period;
- (ii) within that period it is shown that the order was issued in error the designated officer shall withdraw the order and make the appropriate notation of withdrawal in the civil penalty register;
- (iii) the designated officer is satisfied that the electronic fiscal device was not or cannot be shown to have been deliberately falsified, the designated officer may instead issue a civil penalty order in terms of subsection (8), which shall have effect from the date of its service;

and

- (b) a fixed penalty of one thousand United States dollars (or its equivalent in Zimbabwe dollars at the auction rate of exchange that prevailed on the date of service of the order); and
- (c) the rectification or replacement of the falsified electronic fiscal device and the installing of the rectified or replaced electronic fiscal device no later than ninety-six hours after the civil penalty is served on the defaulter; and
- (d) a cumulative penalty over a period not exceeding ninety days —
 - (i) of fifty United States dollars (or its equivalent in Zimbabwe dollars at the auction rate of exchange that prevailed on the date of service of the order) for each day (beginning on the day after the day in which the 96-hour period for complying with the civil penalty order expired) during which the defaulter fails to take the appropriate remedial action; and
 - (ii) for as long as the fixed penalty or any part of it referred to in paragraph (b) remains unpaid, of fifty United States dollars (or its equivalent in Zimbabwe dollars at the auction rate of exchange that prevailed on the date of service of the order) for each day (beginning on the day after the day of the service of the civil penalty order) during which

the defaulter fails to pay the fixed penalty or any outstanding amount thereof;

(8) A natural or legal person registered or required to be registered as an operator under this Act shall be guilty of a civil default if (in the absence of evidence of tampering as described in subparagraph (6)) he, she or it, fails to rectify or replace a faulty electronic fiscal device (that is to say, one that does not faithfully to record any transactions subject to tax under this Act) within 96 hours from the service upon him, her or it of a civil penalty order to do so.

(9) In the event of default in complying with subparagraph (8), the civil penalty order shall provide for—

- (a) the suspension of the operation of the civil penalty order for a period of 48 hours from the date of its service to enable the alleged defaulter to show cause to the designated officer why the order should not have been issued, that is to say, to show that the order was issued in error:

Provided that—

- (i) if no such cause is shown within that period the order shall be deemed to have been issued with effect from the beginning of such period;
 - (ii) if within that period it is shown that the order was issued in error the designated officer shall withdraw the order and make the appropriate notation of withdrawal in the civil penalty register;
- (b) a cumulative penalty over a period not exceeding ninety days —
 - (i) of twenty-five United States dollars (or its equivalent in Zimbabwe dollars at the auction rate of exchange that prevailed on the date of service of the order) for each day (beginning on the day after the day in which the 96-hour period for complying with the civil penalty order expired) during which the defaulter fails to take the appropriate remedial action; and
 - (ii) if the fixed penalty referred to in subparagraph (i) becomes payable because the defaulter fails timeously to take the appropriate remedial action, twenty-five United States dollars (or its equivalent in Zimbabwe dollars at the auction rate of exchange that prevailed on the date of service of the order) for each day during which the defaulter fails to pay the first-mentioned cumulative penalty or any outstanding amount thereof (the maximum period of ninety days for the payment of the first- and second-mentioned cumulative penalties shall run concurrently).

(4) A natural or legal person registered or required to be registered as an operator under this Act shall be guilty of a civil default if he, she or it, being required by the Commissioner to interface with

Fiscalisation Data Management System, fails to do so within 96 hours from the service upon him, her or it of a civil penalty order to do so.

(5) In the event of default in complying with subparagraph (4), the civil penalty order shall provide for—

- (a) the suspension of the operation of the civil penalty order for a period of 48 hours from the date of its service to enable the alleged defaulter to show cause to the designated officer why the order should not have been issued, that is to say, to show that the order was issued in error:

Provided that—

- (i) if no such cause is shown within that period the order shall be deemed to have been issued with effect from the beginning of such period;
 - (ii) if within that period it is shown that the order was issued in error the designated officer shall withdraw the order and make the appropriate notation of withdrawal in the civil penalty register;
- (b) a cumulative penalty over a period not exceeding ninety days —
 - (i) of twenty-five United States dollars (or its equivalent in Zimbabwe dollars at the auction rate of exchange that prevailed on the date of service of the order) for each day (beginning on the day after the day in which the 96-hour period for complying with the civil penalty order expired) during which the defaulter fails to take the appropriate remedial action; and
 - (ii) if the fixed penalty referred to in subparagraph (i) becomes payable because the defaulter fails timeously to take the appropriate remedial action, twenty-five United States dollars (or its equivalent in Zimbabwe dollars at the auction rate of exchange that prevailed on the date of service of the order) for each day during which the defaulter fails to pay the first-mentioned cumulative penalty or any outstanding amount thereof (the maximum period of ninety days for the payment of the first- and second-mentioned cumulative penalties shall run concurrently).

Variation of certain penalties and limitation of multiple penalties

3. A single civil penalty order may be served in respect of two or more defaults committed by the defaulter within a single period not exceeding six months, but if the aggregate of such defaults results in the defaulter becoming liable (either immediately or within seven days from the service of the civil penalty order) to a penalty or combined penalties in excess of the equivalent of fifty thousand United States dollars, the Commissioner may select one or any combination of those defaults which will not result in the defaulter becoming so liable, while

reserving the right to serve a second or further additional civil penalty orders in respect of the defaults not so selected if the defaulter does not comply with the first civil penalty order.

Service and enforcement of civil penalties and destination of proceeds thereof

4. (1) References to the Commissioner serving upon a defaulter any civil penalty order in terms of this Act (or serving upon an alleged defaulter a show cause notice referred to in paragraph 6 (“Additional due process requirements before service of certain civil penalty orders”), are to be interpreted as requiring the Commissioner to deliver such order (or such notice) in writing to the defaulter (or alleged defaulter) concerned in any of the following ways—

- (a) by registered post addressed to the defaulter’s (or alleged defaulter’s) principal office in Zimbabwe or other place of business of the defaulter (or alleged defaulter); or
- (b) by hand delivery to the director, manager, secretary or accounting officer of the defaulter (or alleged defaulter) in person (through a designated officer, or a police officer), or to a responsible individual at the place of business of the defaulter; or
- (c) by delivery through a commercial courier service to the defaulter’s (or alleged defaulter’s) principal office in Zimbabwe or other place of business of the defaulter (or alleged defaulter); or
- (d) by electronic mail or telefacsimile at the electronic mail or telefacsimile address furnished by the defaulter (or alleged defaulter) to the Commissioner:

Provided that in this case a copy of the order or notice shall also be sent to the electronic mail or telefacsimile address of the defaulter’s (or alleged defaulter’s) legal practitioner in Zimbabwe.

(2) The Commissioner shall not extend the period specified in a civil penalty order for compliance therewith except upon good cause shown to him or her by the defaulter, and any extension of time so granted shall be noted by the Commissioner in the civil penalty enforcement register referred to in paragraph 8 (“Evidentiary provisions in connection with civil penalty orders”).

(3) If in this Act both the defaulting company and every officer of the company who is in default are said to be liable to a civil penalty order, the Commissioner may—

- (a) in the same civil penalty order, name the defaulting company and every officer concerned as being so liable separately, or issue separate civil penalty orders in respect of the defaulting company and each of the officers concerned;
- (b) may choose to serve the order only upon the defaulting company if, in his or her opinion (which opinion the Commissioner shall note in the civil penalty enforcement register referred to in paragraph 8, there may be a substantial dispute of fact about the identity of the particular officer or officers who may be in default:

Provided that nothing in this section affects the default liability of officers of the company mentioned in subparagraph (8).

(4) The Commissioner may, in the citation clause of a single civil penalty order, cite two or more defaults relating to different provisions of this Act if the defaults in question—

- (a) occurred concurrently or within a period not exceeding six months from the first default or defaults to the last default or defaults; or
- (b) arose in connection with the same set of facts.

(5) Where in this Act the same acts or omissions are liable to both criminal and civil penalty proceedings, the Commissioner may serve a civil penalty order at any time before the commencement of the criminal proceedings in relation to that default, that is to say at any time before—

- (a) summons is issued to the accused person for the prosecution of the offence; or
- (b) a statement of the charge is lodged with the clerk of the magistrates court before which the accused is to be tried, where the offence is to be tried summarily; or
- (c) an indictment has been served upon the accused person, where the person is to be tried before the High Court;

as the case may be, but may not serve any civil penalty order after the commencement of the criminal proceedings until after those proceedings are concluded (the criminal proceedings are deemed for this purpose to be concluded even if they are appealed or taken on review). (For the avoidance of doubt it is declared that the acquittal of an alleged defaulter in criminal proceedings does not excuse the defaulter from liability for civil penalty proceedings).

(6) Upon the expiry of the ninety day period within which any civil penalty order of any category must be paid, the defaulter shall be guilty of an offence and liable to a fine not exceeding level 6 or to imprisonment for a period not exceeding one year or to both.

(7) The amount of any civil penalty shall—

- (a) be payable to the Authority and shall form part of the funds of the Authority; and
- (b) be a debt due to the Authority and shall be sued for in any proceedings in the name of the Authority in any court of competent civil jurisdiction:

Provided that for this purpose, the court of the provincial magistrate for the mining province concerned shall be deemed to have jurisdiction to hear the suit even if the monetary amount sought would otherwise exceed its prescribed jurisdiction.

(8) Proceedings in a court for the recovery of a civil penalty shall be deemed to be proceedings for the recovery of a debt as if the defaulter had acknowledged the debt in writing.

(9) If the defaulter is a company, private business corporation or other body corporate, every officer of the company, corporation

or body corporate, mentioned in the civil penalty order by name or by office, is deemed to be in default and any one of them can, on the basis of joint and several liability, be made by the Commissioner to pay the civil penalty in the event that the company, corporation or body corporate does not pay.

(10) If the Authority in terms of subsection (7)(b) desires to institute proceedings to recover the amounts of two or more civil penalties in any court of competent civil jurisdiction, it may, after notice to all interested parties, bring a single action in relation to the recovery of those penalties if the orders relating to those penalties—

- (a) were all served within the period of twelve months preceding the institution of the proceedings; and
- (b) were served—
 - (i) on the same company or private business corporation; or
 - (ii) in relation to the same default or set of defaults, whether committed by the same company or private business corporation or different companies or private business corporations; or
 - (iii) on two or more companies or private business corporations whose registered offices are in the same area of jurisdiction of the court before which the proceedings are instituted.

(11) Unless the Authority has earlier recovered in civil court the amount outstanding under a civil penalty order, a court convicting a person of an offence against subparagraph (6), may on its own motion or on the application of the prosecutor and in addition to any penalty which it may impose give summary judgement in favour of the Authority for the amount of any outstanding civil penalty due from the convicted defaulter.

Limitation on issuance and enforcement of civil penalty orders

5. (1) No civil penalty order may be issued more than twelve months from the date when the infringement or alleged infringement occurred or ceased to occur.

(2) Any amount owing under a civil penalty order is a debt owed to the State for the purposes of section 15(b) of the Prescription Act [Chapter 8:11].

Additional due process requirements before service of certain civil penalty orders

6. (1) Except in relation to any civil penalty order which the Authority is satisfied that it does not involve any substantive dispute of fact, the Authority must notify the alleged defaulter in writing of the Authority's intention to serve the civil penalty order (which notice shall hereafter be called a "show cause notice") and the Authority's reasons for doing so and shall call upon the alleged defaulter to show cause within the period specified in the notice (which period shall not be less than 48 hours or more than seven days from the date of service of the notice) why the civil penalty order should not be served upon him or her, and, if the alleged defaulter—

- (a) makes no representations thereto within the notice period, the Authority shall proceed to serve the civil penalty order, or
- (b) makes representations showing that the alleged default in question was not wilful or was due to circumstances beyond the alleged defaulter's control or for any other reason specified in the civil penalty provision in question, the Authority shall not proceed to serve the civil penalty order; or
- (c) makes no representations of the kind referred to in paragraph (b) the Authority shall proceed to serve the civil penalty order.

(2) In addition, where it appears to the Authority from written representations received under subparagraph (1) that there may be a material dispute of fact concerning the existence or any salient aspect of the alleged default, the Authority must afford the alleged defaulter an opportunity to be heard by making oral representations before the Authority, for which purpose the Authority shall have the same powers, rights and privileges as are conferred upon a commissioner by the Commissions of Inquiry Act [*Chapter 10:07*], other than the power to order a person to be detained in custody, and sections 9 to 13 and 15 to 19 of that Act shall apply with necessary changes in relation to the hearing and determination before the Authority of the alleged default in question, and to any person summoned to give evidence or giving evidence before the Commissioner or a designated officer.

(3) Any person who is aggrieved by a civil penalty order made after the making of representations in terms of this section may appeal against the order to a judge of the High Court, and the judge may make such order as he or she thinks fit:

Provided that the lodging of the appeal shall not of itself suspend the obligation of the defaulter to comply with the civil penalty order.

Judicial review of civil penalty orders

7. If the Authority does not issue a show cause order under paragraph 6 before issuing and serving a civil penalty order under paragraph 5, the defaulter or alleged defaulter may seek review of the Authority's action by the High Court, but the lodging of the application for review shall not of itself suspend the obligation of the defaulter to comply with the civil penalty order.

Evidentiary provisions in connection with civil penalty orders

8. (1) For the purposes of this Schedule the Authority shall keep a civil penalty enforcement register wherein shall be recorded—

- (a) the date of service of every show cause notice, the name and the physical or registered office address of the person upon whom it was served, the civil penalty provision in relation to which the alleged defaulter was alleged to be in default, and whether or not the show cause notice was followed by the service of a civil penalty order:

Provided that a record or an adequate summary of any representations made in response to a show cause notice shall be made by way of an entry or cross-reference

in, or annexure to, the register, and if recorded by way of annexure or cross-reference, the representations must be preserved for a period of at least three years from the date when they were made to the Authority;

- (b) the date of service of every civil penalty order, the name and the physical or registered office address of the person upon whom it was served, the civil penalty provision in relation to which the defaulter was in default, and the date on which the civil penalty order was complied with or the penalty thereunder was recovered as the case may be.

(2) A copy of—

- (a) any entry in the civil penalty enforcement register, and of any annexure thereto or record cross-referenced therein, authenticated by the Authority as a true copy of the original, shall on its mere production in any civil or criminal proceedings by any person, be *prima facie* proof of the contents therein; or
- (b) any civil penalty order that has been served in terms of this Act, authenticated by the Authority as a true copy of the original, shall on its mere production in any civil or criminal proceedings by any person, be *prima facie* proof of the service of the order on the date stated therein upon the defaulter named therein, and of the contents of the order.

Designated officers

9. (1) Any reference to the Authority in this Schedule shall be construed as a reference to a designated officer.

(2) The Commissioner shall furnish each designated officer with a certificate signed by or on behalf of the Commissioner stating that he or she has been appointed as an designated officer for the purpose of this Schedule.

(3) A designated officer shall, on demand by any person affected by the exercise of the powers conferred upon the Commissioner under this Schedule, exhibit the certificate issued to him or her in terms of subsection (2).”

PART IV

CUSTOMS AND EXCISE

23 New section inserted after section 98K of Cap. 23:02

The Customs and Excise Act [*Chapter 23:02*] is amended in Part XA by the insertion of the following section after section 98K—

“98L Interface of financial institutions’ automated payment systems with the Customs and Excise computer system

With effect from the date of operation of regulations made under section 235 bearing on the interface of financial institutions’ automated payment systems with the customs and excise computer system established in terms of this Part, every such system of a financial institution will be required to interface with the customs and excise computer system.”

24 Confirmation of tariffs imposed, amended or replaced by Minister under section 225 of Cap. 23:02

Pursuant to section 225 of the Customs and Excise Act [*Chapter 23:02*], the replacements and amendments to the Customs and Excise (Tariff) Notice and Customs and Excise (Surcharge) Notice that were published in the following statutory instruments are hereby confirmed—

- (a) Statutory Instrument 203 of 2022; and
- (b) Statutory Instrument 221 of 2022; and
- (c) Statutory Instrument 7 of 2023; and
- (d) Statutory Instrument 87 of 2023; and
- (e) Statutory Instrument 90 of 2023; and
- (f) Statutory Instrument 239A of 2023.

PART IV**CAPITAL GAINS TAX****25 Amendment of section 8 of Cap. 23:01**

With effect from the year of assessment beginning on the 1st January, 2024, section 8 (“Interpretation of terms relating to capital gains tax”)(2) of the Capital Gains Tax Act [*Chapter 23:01*] is amended by the repeal of paragraph (c) and the substitution of—

- “(c) where a specified asset is expropriated such specified asset shall be deemed to have been sold for an amount equal to the amount paid by way of compensation for the expropriation of such specified asset:

Provided that this paragraph does not apply to any person listed in Schedule 1 to the Global Compensation Deed who receives the amount paid by way of compensation for the expropriation of a specified asset;”.

26 New section 30B inserted in Cap. 23:01

With effect from the year of assessment beginning on the 1st January, 2024, the Capital Gains Tax Act [*Chapter 23:01*] is amended by the insertion of the following section after section 30A—

“30B Special capital gains tax on entities acquiring mining title or any interest therein

(1) In this section—

““beneficial owner” means—

- (a) an individual who or entity which enjoys the benefits of ownership though the property’s title is in another name (“the nominee”); or
- (b) an individual or entity who through the ownership of any share or stake in an entity or of all or any of the assets of the entity is able to exert a significant or preponderant voice in the affairs of the organisation, including an individual or entity who exerts such control through a nominee who holds such stake, share or assets on behalf of such person;

“controller”, in relation to a corporate entity, means a person other than a beneficial owner who, notwithstanding the formal arrangements for the exercise of control over the entity as specified in its constitutive document, exerts a significant or preponderant voice in the affairs of the entity;

“entity”, for the purposes of this section means any of the following holding or capable of holding any mining title —

- (a) an individual or partnership domiciled outside Zimbabwe; or
- (b) a company incorporated or domiciled outside Zimbabwe; or
- (c) a locally incorporated subsidiary company of a holding company incorporated or domiciled outside Zimbabwe; or
- (d) any other entity whatsoever domiciled outside Zimbabwe that is capable, by the law of the country of its domicile, to hold a mining title or other real right, including a trust, syndicate or joint venture; or
- (e) an individual, whether or not he or she is a citizen or permanent resident of Zimbabwe ordinarily resident in Zimbabwe; or
- (f) a company or other business entity unless it is incorporated under the Companies and Other Business Entities Act [Chapter 24:31], whether or not the majority of its members are citizens or permanent residents of Zimbabwe ordinarily resident in Zimbabwe; or
- (g) a partnership, syndicate or joint venture —
 - (i) made up of individuals, whether or not any of them are citizens of Zimbabwe ordinarily resident in Zimbabwe; or
 - (ii) made up of two or more companies referred to in paragraph (b); or
 - (iii) made up of any combination of individuals and companies whether or not its members or partners are citizens of Zimbabwe ordinarily resident in Zimbabwe;
- (h) the nominee (being any entity as described in paragraphs (a) to (g)) of a beneficial owner of a mining title (being any entity as described in paragraphs (a) to (g)), including an entity that, being the owner of the mining title or interest therein immediately before the mining title was transferred, agrees to be the nominee for the beneficial owner acquiring the mining title or interests therein;

“mining law” means the Mines and Minerals Act [Chapter], or any other law that may be substituted for the same;

“mining right” means a right evidenced by a mining title to prospect or explore for, obtain, extract or produce any mineral, or do

any other thing that the mining title gives the holder thereof the right to do;

“mining title”—

- (a) means a claim, block of claims, mining lease or special grant and (depending on the context) includes any document evidencing a mining right that is precedent to obtaining any of the foregoing titles, such as an exclusive prospecting licence or exclusive exploration licence;
- (b) includes a share, stake, right or interest in any mining title referred to in paragraph (a);
- (c) does not include the hypothecation of a mining title referred to in paragraph (a), or its subjection to an option agreement, except on the date when the hypothecated title is seized for failure to make repayments pursuant to the hypothecation (in which event the title is deemed to be transferred to the entity discharging the hypothecation), or the date when option is exercised.

(2) For the purposes of the definitions of “beneficial owner” and “controller”—

- (a) a person exerts a significant or preponderant voice in the affairs of an entity if (singly or in combination)—
 - (i) that person’s decision on any matter or policy concerning the governance of the entity or the exercise of any of its functions is binding on the organisation or the governing body of the entity; or
 - (ii) that person is able to overrule or veto any decisions of the governing body of the entity; or
 - (iii) that person directly or indirectly controls twenty-five *per centum* or more of the votes in the governing body;
- (b) reference to a “person” exerting a significant or preponderant voice in the affairs of an entity includes a State, or an arm, organ, agency or representative of a State.

(3) There is hereby chargeable a special capital gains tax on the transfer of a mining title, being a tax on the value of any transaction concluded within or outside Zimbabwe whereby any mining title—

- (a) has, within the period of ten years before the 1st January, 2024, been transferred to an entity which still held it on the 1st January, 2024;
- (b) is, at any time on or after the 1st January, 2024, transferred to an entity:

(4) In amplification of subsection (3)—

- (a) the liability to pay the special capital gains tax on the transfer of a mining title of any entity referred to in subsection (3) (a)—
 - (i) is not affected by the fact that since the 1st January, 2024, the mining title that was the subject of the transfer has ceased to subsist due to its cancellation, forfeiture, surrender or extinction for any other reason;

- (ii) is payable on the latest transaction by which the mining title was transferred to last entity holding it before the 1st January, 2024, and if such entity transfers it again at any time after that date, it shall become liable to the special capital gains tax on the transfer of a mining title under subsection (3)(b);
- (b) referred to in subsection (3)(b) is not affected by the fact that at any time between the transfer of the mining title that was the subject of the transfer, and the date when payment of the tax became due, the mining title concerned has ceased to subsist due to its cancellation, forfeiture, surrender or extinction for any other reason.

(5) The special capital gains tax on the transfer of a mining title shall be payable—

- (a) in United States dollars (or the equivalent in any other foreign currency at the international cross rate of exchange prevailing on the time of the transfer) at the rate of twenty *per centum* of the value of the transaction concerned by the transferee entity (or, in default of the transferee entity, by the owner of the mining title immediately before the mining title was transferred):

Provided that if there is express provision in the mining law for the approval by the Minister responsible for administering the mining law (or by any other person or authority specified in that law) of the transfer of the mining title in question, whether by means of the transfer of the certificate, permit, licence, mining lease, mining grant or other document evidencing title to the transferee, or by means of the transfer of the majority of the shares or the controlling stake in the entity holding such title, then, upon production of proof satisfactory to the Commissioner-General of such approval having been obtained for the transfer in question—

- (i) the special capital gains tax on the transfer of a mining title shall be payable at the rate of five *per centum* of the value of the transaction concerned; or
- (ii) if the mining title that was the subject of the transfer has ceased to subsist due to its cancellation, forfeiture, surrender or extinction for any other reason, and there is produced to the Commissioner-General by or on behalf of the entity an affidavit to the effect that such extinction was not procured for the purpose of avoiding liability for the special capital gains tax on the transfer of a mining title, no special capital gains tax on the transfer of a mining title shall be payable, despite subsection (4)(a) (i) or (4)(b);
- (b) no later than the 1st April, 2024 (in the case of a transaction referred to in subsection (3) (a)), or no later than thirty days after the conclusion of the transaction (in the case of a transaction referred to in subsection (3) (b)):

Provided that the Commissioner-General may, for good cause shown, extend the period for payment of the special capital gains tax on the transfer of a mining title for a period not exceeding six months, or may agree to the payment being staggered at specified intervals over such period;

- (c) the payment of special capital gains tax on the transfer of a mining title shall be made to the Authority or deposited with the registrar or other registering official by whatever name called responsible for registering rights, titles and transfers or amendments thereof in terms of any of the Mines and Minerals Act [*Chapter 21:05*] and shall be accompanied by an affidavit sworn by the payer (or by the corporate secretary or similar office-bearer of a corporate entity) setting forth—
 - (i) the consideration paid or payable for such transfer of the mining title;
 - (ii) full particulars of the mining title that was transferred;
 - (iii) full particulars of the names and addresses of the transferee and transferor entities, and, in the case of a body corporate particulars of the date of incorporation and registration and the names of the directors of the body corporate;
 - (iv) if any person as a beneficial owner or controller exerts a significant or preponderant voice in the affairs of the transferee entity, the name and address or domicile of the beneficial owner or controller, and the nature and extent of such beneficial ownership or control.

(6) No registration of the acquisition of a mining title in respect of which special capital gains tax on the transfer of a mining title is not paid in terms of this section shall be executed, attested or registered by registrar or other registering official by whatever name called responsible for registering rights, titles and transfers or amendments thereof in terms of any of the Mines and Minerals Act [*Chapter 21:05*] unless there is submitted to the official concerned by either of the parties or their agents concerned in the transaction a certificate issued by the Zimbabwe Revenue Authority stating that the special capital gains tax on the transfer of the mining title in question has been paid (or, if such mining title has been registered without such certificate having been submitted, whether or not the transaction is one referred to in subsection (3)(a) or (b), the transfer such mining title or share, stake, right or interest in any mining title is deemed to be void, and shall be cancelled upon the request in writing of the Commissioner-General to that effect).”.

PART VI

MINES AND MINERALS

Amendment to Chapter VII of Finance Act [Chapter 23:04]

27 Amendment of section 37A of Cap. 23:04

With effect from the 1st January, 2024, section 37A (“Collection of mining royalties”) of the Finance Act [*Chapter 23:04*] is amended by the repeal of subsection (3) and the substitution of—

“(3) If royalties are not remitted timeously in terms of subsection (2) or (2a), interest, calculated at a rate to be fixed by the Minister by statutory instrument (for which purpose the Minister may fix an amount of interest owing on royalties payable in kind so that such interest is also payable in kind in that mineral), shall be payable on so much of the royalties as remain unpaid during the period beginning on the day next following the last day provided for its remittance and ending on the date the royalties are remitted in full:

Provided that in special circumstances the Commissioner-General of the Zimbabwe Revenue Authority may extend the time for the remittance of royalties without charging interest.”.

28 New section inserted in Chapter VII of Cap. 23:04

The Finance Act [*Chapter 23:04*] is amended in Chapter VII (“Mining Royalties, Duty and Fees”) by the insertion of the following section after section 37B—

“37C Agents for collection of royalties in kind

(1) The Minister, after consulting the Authority, may designate any of the following as an agent (hereinafter called a “appointed collection agent”) for the collection on behalf of the Authority of any royalties payable in kind under section 37A—

- (a) the Minerals Marketing Corporation of Zimbabwe, established by the Minerals Marketing Corporation of Zimbabwe Act [*Chapter 21:04*]; and
- (b) the Reserve Bank of Zimbabwe established by the Reserve Bank of Zimbabwe Act [*Chapter 22:10*]; and
- (c) Fidelity Printers and Refiners (Private) Limited; and
- (e) such other person as the Minister may in writing designate for the purposes of this Part.

(2) The Authority, on behalf of the Minister, may conclude a memorandum of agreement with any appointed collection agent providing, but not limited to, the following matters—

- (a) the keeping and maintenance by the agent of such records as the Authority may require, to which the Commissioner shall have access from time to time as required;
- (b) the periodic valuation and revaluation of any royalty payments in minerals of which the agent is the custodian, and the method of valuation to be adopted;
- (c) particulars of the safekeeping of royalty payments in minerals of which the agent is the custodian, and of their security and insurance against loss, theft and damage;
- (d) the fee or commission (if any) payable to the agent for its services;
- (e) any other matter which it is necessary, desirable or expedient to provide in the memorandum of agreement.

(3) Upon designation of an appointed collection agent, persons liable for payment of royalties in kind under section 37A shall pay them to that agent.

(4) The Minister may regulations made under section 3 prescribe anything which it is necessary, desirable or expedient to prescribe for the purposes of this section.”.

*Amendment of Mines and Minerals Act [Chapter 21:05]***29 New section inserted in Cap. 21:05**

The Mines and Minerals Act [Chapter 21:05] (“the principal Act”) is amended by the insertion after section 3 (“Acquisition of minerals”) of the following section—

“3A Strategic minerals

(1) In this section—

“strategic mineral” means any mineral deemed strategic by virtue of its importance to the economic, social, industrial or security interests of Zimbabwe.

(2) If the President, after consultation with the Minister, deems that any mineral is a strategic mineral, he or she shall by order published in the *Gazette*, designate such mineral to be a strategic mineral and may, in like manner, revoke such declaration.

(3) An order made under subsection (2) may apply to the whole of Zimbabwe or to any specified part thereof, and may be made for a definite or indefinite period of time.

(4) The effect of designating a mineral to be a strategic mineral is that—

(a) any person wishing to mine such mineral—

(i) may only obtain in relation to it a special mining lease or special grant; and

(ii) must demonstrate to the satisfaction of the Minister the capacity and the intention to invest, during the subsistence of the special mining lease or special grant or such shorter or other period as may be specified in the agreement referred to in paragraph (b), a sum equivalent to at least one hundred million United States dollars (or such lesser or greater sum as the Minister may prescribe generally or in relation to a specific declaration of a strategic mineral);

and

(b) before obtaining such special mining lease or special grant, the person concerned must enter into an agreement with the Minister concerning any or all of the following matters—

(i) the formation of a company or other special investment vehicle in the name of which the special mining lease or special grant shall be held, and in which the State has a defined interest or stake; and

(ii) special conditions as may be agreed with respect to the exploration, exploitation, marketing or beneficiation of the strategic mineral and safeguards for the sake of environmental protection, and the stakeholdership, if any, to be given to the community of the area in which the strategic mineral is to be mined.

(5) The designation of a mineral as a strategic mineral shall not affect the holding or exercise of rights derived from any mining right or title in relation to that mineral before it was designated as strategic, but the President may, in such designation, make the renewal of any

mining right or title to that mineral conditional on the person seeking such renewal complying with subsection (4) to the full extent or to such extent as specified in the designation.

(6) Where the President makes an order under subsection (2) specifying that the designation of a mineral as a strategic mineral applies only to a defined area of Zimbabwe, the President may—

- (a) at the same time or at any time after the designation of the strategic mineral, cause the defined area to which the order relates to be reserved against prospecting and pegging in terms of section 35 (“Reservations against prospecting and pegging”); and
- (b) invite bids (in accordance with the provisions of the Zimbabwe Investment and Development Agency Act, 2019 (No. 10 of 2019) relating to public private partnerships) from potential investors interested in mining the strategic mineral.

(7) The designation of a mineral as a strategic mineral does not operate so as to prohibit the exploration for that mineral if such exploration is done independently of its exploitation, or is not done as a preliminary step to its exploitation.

(8) The Second Schedule lists, in Part I, minerals that are deemed to have been designated strategic minerals under this section, and in Part II sets forth special conditions for the exploitation of any of the listed minerals (in addition to any other conditions that may be prescribed under this section or in terms of any agreement between the Minister and the miner of those minerals).

(9) Subject to subsection (10), the President may, after consultation with the Minister, by notice in a statutory instrument substitute or amend the Second Schedule as and when he or she deems it necessary or desirable in the national interest.

(10) When the President (after consultation with the Minister) wishes to amend or substitute the Second Schedule, the Minister shall lay the draft statutory instrument amending or substituting the Second Schedule before the National Assembly, and if the National Assembly makes no resolution against the publication of the statutory instrument within the next seven sitting days after it is so laid before the House, the Minister shall cause it to be published in the *Gazette*.

(11) Notwithstanding the minimum investment figure for exploiting a strategic mineral specified under subsection (4)(a)(ii), if in any area or part of any area designated by a notice under subsection (2) for the exploitation of a strategic mineral, the Minister is satisfied—

- (a) upon a report by the Director - Geological Survey that there are in that area deposits of a strategic mineral small enough to be exploited by any small-scale miner; and
- (b) the exploitation of any such deposit by any small-scale miner will not impinge upon the exploitation of the strategic mineral concerned by any investor referred to in subsection (4)(a)(ii);

then the Minister shall permit any such small-scale miner or group of such miners (on the basis of a claim or block of claims) to exploit those deposits, subject to the miner or miners in question entering into an individual or collective agreement with the State referred to in subsection 4(b), as a

condition for the grant or continuance of any claim or block of claims in respect of that strategic mineral.”.

30 Amendment of section 282 of Cap. 21:05

Section 282 of the principal Act is repealed and substituted by—

“282 No tribute of precious stones or strategic minerals location without approval of Minister

(1) Notwithstanding anything contained in this Act or any other enactment, no holder of a mining location registered for precious stones or any strategic mineral or a mining lease on which the principal mineral being mined or to be mined is precious stones or any strategic mineral shall tribute, that mining location or mining lease or any interest therein without the permission of the Minister.

(2) The Minister may require the holder and such other person to furnish to him or her such information as the Minister may require for the purpose of deciding whether he or she should or should not grant his permission under this section.”.

31 Insertion of Second Schedule to Cap. 21:05

The principal Act is amended by the insertion of the following Schedule, the existing Schedule becoming the “First Schedule”—

“SECOND SCHEDULE (Section 3A (8))

DEEMED STRATEGIC MINERALS

PART I

DEEMED DECLARATION OF STRATEGIC MINERALS

1. Diamonds.
2. Rare Earth Minerals.
3. Lithium.
4. Copper.
5. Nuclear energy source materials.
6. Mineral oils.
7. Gaseous hydrocarbons.
8. Iron ore.
9. Coal.
10. Nickel.

PART II

SPECIAL CONDITIONS FOR EXPLOITATION OF ANY OF THE LISTED MINERALS

1. With respect to diamonds the cleaning of such diamonds as are extracted in Zimbabwe shall be done in Zimbabwe (Provided that the Minister may, by general notice published in the Gazette, temporarily exempt any named miner from this condition for periods of not more than 6 months at a time but in any event for not longer than 18 months).

2. With respect to diamonds not more than four named miners whose names shall be published by general notice in the Gazette shall at any time be given title,

one of which shall be the Zimbabwe Consolidated Diamond Company, or its successor in title, which is hereby empowered to enter into one or more joint ventures with any other miner wishing to extract diamonds.

3. With respect to any of the listed strategic minerals, the miners thereof shall comply with such conditions as may be prescribed in this Schedule or by general notice in the *Gazette* concerning the nature of the benefits entitled to be received by any community immediately impacted by the mining of such minerals.”.

PART VII

REVENUE AUTHORITY

32 Amendment of section 5 of Cap 23:11

With effect from the 30th March, 2022, Section 5 (“Board of Authority”) (2) of the Revenue Authority Act [*Chapter 23:11*] is amended by the repeal of paragraph (c) and the substitution of—

- “(c) not more than eleven other members appointed, subject to subsection (3), by the Minister after consultation with the President and in accordance with such directions as the President may give him or her.”.

33 New section inserted in Cap 23:11

The Revenue Authority Act [*Chapter 23:11*] is amended by the insertion of the following section after section 24E—

“24F Abuse of corporate vehicles to avoid liability for tax

(1) In this section—

“beneficial owner” means—

- (a) an individual who or entity which enjoys the benefits of ownership though the property’s title is in another name (“the nominee”); or
- (b) an individual or entity who through the ownership of any share or stake in an entity or of all or any of the assets of the entity is able to exert a significant or preponderant voice in the affairs of the organisation, including an individual or entity who exerts such control through a nominee who holds such stake, share or assets on behalf of such person;

“control”, in relation to an individual controlling an entity, means to exert a preponderant voice in the affairs of the entity by virtue of any one or more of the following—

- (a) directly or indirectly holding all or a majority of shares or a controlling stake in the entity; or
- (b) having the power (notwithstanding the formal arrangements for the exercise of control over the entity as specified in its constitutive document), to make any decision on any matter or policy concerning the governance of the entity or the exercise of any of its functions, which decision is binding on the governing body of the entity; or
- (c) having the ability (notwithstanding the formal arrangements for the exercise of control over the entity as specified in its constitutive document) to overrule

or veto any decisions of the governing body of the entity;

“custodial services” means the safekeeping and management of customer currency and digital assets through the exercise of fiduciary and trust powers as a custodian, and includes fund administration and the execution of customer instructions;

“entity”, for the purposes of this section means any of the following—

- (a) a partnership domiciled in or outside Zimbabwe; or
- (b) a company incorporated or domiciled in or outside Zimbabwe; or
- (c) a locally incorporated subsidiary company of a holding company incorporated or domiciled outside Zimbabwe; or
- (d) a company or other business entity unless it is incorporated under the Companies and Other Business Entities Act [*Chapter 24:31*], whether or not the majority of its members are citizens or permanent residents of Zimbabwe ordinarily resident in Zimbabwe; or
- (e) a partnership, syndicate or joint venture—
 - (i) made up of individuals, whether or not any of them are citizens of Zimbabwe ordinarily resident in Zimbabwe; or
 - (ii) made up of two or more companies referred to in paragraph (b); or
 - (iii) made up of any combination of individuals and companies whether or not its members or partners are citizens of Zimbabwe ordinarily resident in Zimbabwe;
- or
- (f) any other entity whatsoever domiciled inside or outside Zimbabwe that is capable to incur tax liabilities in its own right, including a trust, syndicate or joint venture;

“liable individual” means any individual identified in an imputed liability order as being subject to the order;

“imputed liability order” means an order issued in terms of this section.

(2) The Authority may, by application instituted in the High Court, seek an imputed liability order in terms of subsection (3) in relation to any entity, the individual or individuals in control of that entity, or both.

(3) If it appears to the court in relation to an entity that is the subject of the application that—

- (a) any revenue under any of the specified Acts has been assessed to be payable by any entity under any of the specified Acts, and
- (b) any appeal or objection in relation to such assessment has not been timeously pursued by the entity, or if pursued has been withdrawn, abandoned or dismissed; and

- (c) the revenue cannot be recovered from that entity because of any action taken by any one or more liable individuals in control of that entity, including but not limited to—
 - (i) not appointing a public officer for the entity in terms of section 61; or
 - (ii) making any account kept in the name of the entity at any banking or other financial institution unavailable to be garnished by virtue of section 58 of the Income Tax Act (or any other Scheduled Act) by—
 - A. not opening or keeping such account in contravention of section 10 of the Bank Use Promotion Act [*Chapter 24: 24*];
 - B. not depositing cash in such account in contravention of section 11 of the Bank Use Promotion Act [*Chapter 24: 24*];
 - C. depositing cash in a safety deposit box with a banking or other financial institution instead of in an account referred to in paragraph (a), (b) or (c) of the definition of “account” in section 2 of the Bank Use Promotion Act [*Chapter 24: 24*], or making use of any custodial service of a banking or other financial institution that does not deem any cash or cash equivalent deposited or entrusted to it by virtue of such service to form part of the banking or other financial institution’s ordinary deposits;
 - D. transferring an account from the name of the entity to the name of another person or entity, or to an account in the name of any individual subjected to the application, or to another account in the name of another person or entity;
 - E. denuding the account of funds;
- or
- (iii) the falsification or destruction of the material or electronic records of that entity; or
- (iv) changing the beneficial ownership of the entity of the majority of its shares or of the interest or stake in its with result that some other person is in control of the entity; or
- (v) the redomiciliation in another country of an entity registered, incorporated or domiciled in Zimbabwe; or
- (vi) the stripping off, secreting away or encumbering (by way of pledge, hypothecation or other charge in favour of one or more third parties) of the assets of that entity; or
- (vii) the selling or cession (otherwise than in the ordinary course of business), or donation or trusting, of any of the assets of the entity to or in favour of any third party, whether or not for valuable consideration;

- (viii) the dissolution or winding up of that entity or its merger into or amalgamation by another entity; or
- (ix) the incorporation of one or more other entities engaged in the same or similar activities as the first-mentioned entity, but which do not succeed to the liabilities of the first-mentioned entity; or
- (x) the incorporation of one or more other entities to which the assets of the first-mentioned entity have been transferred, whether the second-mentioned entity or entities is engaged in the same or similar activities; or
- (xi) in the case of a company or other business entity registrable under the Companies and Other Business Entities Act [*Chapter*] neglecting to do anything under that Act to avoid the company or business entity being struck off;

the court may order that the individual or individuals in control of the entity who were knowingly parties to any action referred to in subsection (2)(c) shall be personally responsible, to the extent of the revenue debt for which the entity has been assessed, for the payment of the revenue due together with any penalties for delayed payment from the date when the revenue became due.

(3) The individual or individuals in control of a entity who are the subject of an application under this section bear the burden of satisfying the court, on a balance of probabilities, that any action on their part that made it impossible to recover any revenue assessed to be due from the entity, was not motivated by an intent to avoid payment of that revenue.

(4) The effect of a imputed liability order is that the liable individual named in it may be sued by action instituted by or on behalf of the Commissioner-General in any court of competent jurisdiction for the recovery of the amount of the revenue imputed by the order to be payable by the liable person in his or her personal capacity (and if two or more liable individuals are named in the order each is jointly and severally liable for the amount of the revenue imputed by the order to be payable by them).

(5) Additionally, having obtained an imputed liability order, an officer of the Authority may, at any time, on written application subscribed by the Commissioner-General to any judge, magistrate or justice of the peace (other than a police officer), obtain a search warrant permitting the entry upon and search of any premises —

- (a) wherein or whereon a liable individual conducts his or her business, whether in his or her own name or through any entity, or wherein or whereon it is reasonably suspected the liable individual keeps any money or property that may properly be attached in satisfaction of an imputed liability order; or
- (b) of a financial institution or any person specified in paragraph (a), (b), (c), (d), (e), (f), (g), (g1), or (h) (k) of the definition of “designated non-financial business or profession” in section 13 of the Money Laundering and Proceeds of Crime Act [*Chapter 9:24*] (No. 4 of 2013), where the liable

individual keeps or is suspected of keeping any money or property that may properly be attached in satisfaction of an imputed liability order.

(6) An application for a warrant in terms of subsection (5) must—

- (a) have attached to it an authenticated copy of an imputed liability order; and
- (b) be supported by an affidavit sworn by or on behalf of the Commissioner-General affirming that, from information available to him or her, he or she has reasonable grounds of suspicion against that individual for having committed any offence in terms of section 83(1)(b) of the Income Tax Act [*Chapter 23:06*], or section 10 or 11 of the Bank Use Promotion Act.

(7) By virtue of a warrant obtained under subsection (5), an officer of the Authority may, at any time, do any or all of the following on any premises upon which the warrant is executed—

- (a) make such examination and inquiry as he or she considers appropriate into the affairs of any liable individual;
- (b) require any person who is employed in or at the premises to produce any book, account, notice, record, list or other document relating to the affairs of an identified individual;
- (c) require any person who is employed in or at the premises to open any safety deposit box or other receptacle in which cash, negotiable instruments, share certificates, title documents, precious metals or precious stone may be sequestered;
- (d) require from any person an explanation of any entry made in any book, account, notice, record, list or other document found upon any person or premises referred to in paragraph (b);
- (e) examine and make copies of any book, account, notice, record, list or other document relating to the affairs of an identified individual;
- (f) take possession of any book, account, notice, record, list or other document relating to the affairs of an identified individual, or of the contents of any safety deposit box or receptacle:

Provided that—

- (i) such book, account, notice, record, list or other document, or of the contents of any safety deposit box or receptacle, shall be retained only so long as may be necessary for the purpose of any examination, investigation, trial or inquiry arising out of any contravention of section 83(1)(b) of the Income Tax Act [*Chapter 23:06*], or section 10 or 11 of the Bank Use Promotion Act;
- (ii) the officer of the Authority taking any items into possession shall issue to the person or institution having custody of the same a full written receipt for such items setting forth an

adequate description of the nature, quantity and, if ascertainable, value of the same, and specifying any identification numbers or marks with which any such items may be labelled.

(8) An officer of the Authority executing a warrant obtained under subsection (5) shall—

- (a) notify the officer commanding the police district in which the inspector intends to make the search, entry or seizure; and
- (b) be accompanied by a police officer assigned to him or her or by the police officer referred to in paragraph (a):

Provided that where an officer of the Authority has reason for believing that any delay involved in obtaining the accompaniment of a police officer would defeat the object of the search, entry or seizure, he or she may make such search, entry or seizure without such police officer.

(9) The Authority (in the person of an officer of the Authority designated by the Commissioner-General for the purpose, the Prosecutor-General (or a public prosecutor designated by the Prosecutor-General for the purpose) and the liable person or liable persons may, if any items are seized pursuant to subsection (6)(f) in contemplation of a prosecution for an offence against section 83(1)(b) of the Income Tax Act [*Chapter 23:06*], or section 10 or 11 of the Bank Use Promotion Act, may enter into a written agreement (called a “non-prosecution agreement”) whereunder the Prosecutor-General agrees not to institute criminal proceedings against any liable person on condition that the liable person (whether or not he or she admits guilt for any offence) agrees to the offsetting against the agreed cash value of items in question of the revenue owed by him or her in virtue of an imputed liability order, together with the an agreed amount in satisfaction or mitigation of the costs incurred by the Authority in recovering and securing the safe custody of the items in question.

(10) The non-prosecution agreement shall be in writing and signed by or the designated officer of the Authority, the Prosecutor-General (or a public prosecutor designated by the Prosecutor-General for the purpose), and the liable person or liable persons, and a copy authenticated by the Authority shall be served by the Authority on each of the other parties to the agreement.

(11) A financial institution or designated non-financial business or profession cannot invoke any secrecy or confidentiality provision in any statute or any other law, or any secrecy or confidentiality provision contained in any contract for the provision of custodial services or for the safeguarding of property in a safety deposit box, as grounds for refusing to comply with its obligations under this section.

(12) A financial institution or designated non-financial business or profession that complies with its obligations under this section shall be immunised against any civil or criminal action for the breach of any secrecy or confidentiality provision in any statute or any other law, or for the breach of any secrecy or confidentiality provision contained in any contract for the provision of custodial services or for the safeguarding of property in a safety deposit box.”.

PART VIII

EXCHANGE CONTROL ACT [CHAPTER 22:05]

34 Amendment of section 11 of Cap. 22:05

The Exchange Control Act [Chapter 22:05] (“the principal Act”) is amended in section 11 (“Civil penalty orders”) by the repeal of subsection (2a) and the substitution of—

“(2a) The provisions of the Schedule, in so far as they expressly or implicitly permit the settlement of any transactions or the payment for goods and services in foreign currency, shall, notwithstanding sections 22 and 23 of the Finance (No. 2) Act, 2019 (No. 7 of 2019), be valid until the 31st December, 2030.”.

PART IX

RESERVE BANK OF ZIMBABWE ACT [CHAPTER 22:15]

35 Amendment of section 7 of Cap. 22:15

The Reserve Bank of Zimbabwe Act [Chapter 22:15] (No. 5 of 1999) is amended in section 7 (“Powers of the Bank”)(1) by the insertion of the following proviso to paragraph (n)—

“Provided that—

- (a) the Bank shall only borrow foreign currency on behalf of the State at the instance of the Minister, and not on its own behalf;
- (b) if such borrowing affects the reserve requirements of section 49(2)(a), section 49(3)(a) shall apply to the suspension of the reserve requirements.”.

PART X

PUBLIC ENTITIES CORPORATE GOVERNANCE ACT [CHAPTER 10:31]

36 New section substituted for section 3 of Cap. 10:31

Section 3 of the principal Act is repealed and substituted by—

“3 Application of Act

(1) Subject to subsection (2) and (3), this Act shall apply to public entities notwithstanding anything to the contrary in their enabling instruments.

(2) This Act shall not apply to Ministries and departments of the Government.

(3) This Act shall not apply—

- (a) to any public entity that is defined as a financial institution (other than the Small and Medium Enterprises Development Corporation established by the Small and Medium Enterprises Act [Chapter 24:12] and the National Social Security Authority established by the National Social Security Authority Act [Chapter 17:04]) under the Banking Act [Chapter 24:20];
- (b) to a public entity which is managed under a management contract by a third party which is not a public entity;
- (c) to a public entity prescribed by the Minister by notice in the *Gazette*:

Provided that all of the foregoing entities mentioned or prescribed under paragraphs (a), (b) and (c) shall still be obliged to comply with the National Code of Corporate Governance of Zimbabwe set forth in the First Schedule.”.

PART XI

SOVEREIGN WEALTH FUND OF ZIMBABWE ACT [CHAPTER 22:20]

37 Amendment of section 2 of Cap. 22:20

Section 2 (“Interpretation”) of the Sovereign Wealth Fund of Zimbabwe Act [Chapter 22:20] (No. 7 of 2014) (hereafter in this Part called the principal Act) is amended—

- (a) by the repeal of the definitions of “Board” and “Fund” and the substitution of—
 - ““Board” means the Mutapa Investment Fund Board constituted in terms of section 5;
 - “Fund”—
 - (a) means the Mutapa Investment Fund established in terms of section 3; and
 - (b) in relation to anything said to be done by the Fund, means the Fund or an agent or employee of the Fund acting on the authority of the Board; and
 - (c) includes any Sub-Fund referred to in section 15;”;
- (b) by the insertion of the following definition—
 - ““President” means the President of the Republic of Zimbabwe;”;

38 Amendment of section 3 of Cap. 22:20

Section 3 (“Establishment, vesting and trusteeship of sovereign wealth fund of Zimbabwe”) of the principal Act is amended—

- (a) by the repeal of subsection (1) and the substitution of—
 - “(1) There is hereby established a sovereign wealth fund, to be known as the “Mutapa Investment Fund.”;
- (b) by the insertion of the following subsection after subsection (2)—
 - “(3) The Fund is a body corporate capable of suing and being sued in its own name and, subject to this Act, doing everything that bodies corporate can do by law.”.

39 New sections substituted for sections 5 and 6 of Cap. 22:20

Sections 5 and 6 of the principal Act are repealed and the following are substituted—

“5 Establishment of Mutapa Investment Fund Board

There is hereby established the Board of the Mutapa Investment Fund which shall, subject to this Act, administer the Fund.

6 Composition of Board

- (1) The Board shall consist of—
 - (a) the Chief Executive Officer; and
 - (b) the Chief Investment Officer; and

- (c) eleven members, including the Chairperson, appointed by the President after consulting the Minister, being persons whom the President and the Minister are satisfied—
 - (i) are persons of recognised integrity; and
 - (ii) have proven competence in finance, investment, economics, business management or law; and
 - (iii) represent the diversity of the peoples and communities of Zimbabwe, in addition to being gender balanced as required by subsection (2); and
 - (iv) are not members of Parliament; and
 - (v) have not been convicted of any crime involving dishonesty or moral turpitude, even if pardoned.

(2) In appointing the members of the Board, the President shall endeavour to secure that at least half of the membership of the Board is made up of women.

(3) The President shall appoint a female member of the Board (if the Chairperson is a man) or a male member of the Board (if the Chairperson is a woman) as the Vice-Chairperson of the Board, who shall exercise the functions of the Chairperson during any period that the Chairperson is unable to exercise his or her functions.

(4) The Minister shall as soon as is practicable after the Board is constituted publish the names of persons appointed to the Board by notice in the Gazette, but the validity of the appointment of the appointed members does not depend on such publication.

(5) The provisions relating to the terms and conditions of office, vacation of office, filling of vacancies, meetings and procedures of the Board and other related matters are set out in the First Schedule.”.

40 Amendment of section 8 of Cap. 22:20

Section 8 (“Chief Executive Officer and staff of Board”) of the principal Act is amended—

- (a) by the deletion of the heading and the substitution of “Chief Executive Officer, Chief Investment Officer and staff of the Fund”;
- (b) by the repeal of subsection (1) and the substitution of the following subsections (the existing subsections (3) and (4) being renumbered as subsections (6) and (7) respectively)—

“(1) The President in consultation with the Minister shall appoint a Chief Executive Officer for a term not exceeding five years (who is eligible for reappointment for another term subject to the efficient performance of his or her duties).

(2) The Chief Executive Officer, in consultation with the Board, shall appoint a Chief Investment Officer for a term not exceeding five years, which term shall be renewable if an objective evaluation of his or her performance in office judges it to have been good.

(3) The Chief Investment Officer shall be responsible for the development of the investment strategy and policies, supervising risk management across the Fund’s portfolios, ensuring that sound investment policies are followed and managing and developing financial analysts and investment professionals.

(4) The offices of the Chief Executive Officer, Chief Investment Officer and other members of staff shall be public offices but not form part of the Public Service.

(5) The Chief Executive Officer shall (subject to any direction that the Board may give) appoint such other staff as may be necessary for the proper exercise of the Fund's functions.”.

41 Amendment of section 10 of Cap. 22:20

Section 10 (“Execution of contracts and instruments by Board and seal of Board”) of the principal Act is amended by the deletion of “Board” wherever it occurs and the substitution of “Fund”.

42 Repeal of section 11 of Cap. 22:20

Section 11 of the principal Act is repealed.

43 Amendment of section 12 of Cap. 22:20

Section 12 (“Reports of Board”)(3) of the principal Act is repealed and substituted by—

“(3) The Fund shall no later than sixty days after the end of each financial year submit to the President and the Minister an annual report on its operations and activities during the preceding financial year.”.

44 Amendment of section 14 of Cap. 22:20

Section 14 (“Deposits into and accruals to Fund”) of the principal Act is amended—

- (a) by the deletion of the heading and its substitution by “Income and assets of Fund”;
- (b) in subsection (1) by the insertion of the following paragraph after paragraph (e)—

“(e1) the proceeds of the realisation of any of the Fund's assets; and”;
- (c) by the repeal of subsections (2) and (3) and the substitution of—

“(2) The Board shall apply the monies of the Fund to the fulfilment of the Fund's objects.

(3) Moneys of the Fund not immediately required to fulfil the Fund's objects may be invested in such a manner as the Board considers appropriate.

(4) The shares held directly or indirectly by the Government of Zimbabwe (whether in the name of the Government or on its behalf by any named Minister or Ministry or other person) in the companies listed in the Fourth Schedule shall on the date of commencement of the Finance Act, 2023, vest in and form part of the initial capital of the Fund without any transfer, conveyance or other instrument:

(5) No later than twenty-one days after the commencement of the Finance Act, 2023, the directors, corporate secretaries or transfer secretaries, as the case may be, of the companies listed in the Fourth Schedule, shall—

- (a) effect the necessary changes to the appropriate share registers to reflect that the Fund is the holder of the shares in question; and
- (b) deliver to the Chief Executive Officer the appropriate share certificates issued in the name of the Fund:

Provided that the failure to comply with this subsection shall not be a ground for impeaching the title of the Fund to the shares in question.

(6) The President may, for the sake of public information, and after consulting the Board, by notice in a statutory instrument amend the Fourth Schedule by adding, deleting or substituting any assets therein, or may replace the Schedule entirely.”.

45 New section inserted in Cap 22:20

The principal Act is amended by the insertion of the following section after section 20—

“20A Transfer of funds

(1) With respect to investments made under this Act, the Fund may, in accordance with applicable exchange control laws, transfer the following funds into and out of Zimbabwe, in a freely convertible currency—

- (a) contributions to capital, such as principal and additional funds to maintain, develop or increase its investment; and
- (b) proceeds, profits from the assets, dividends, royalties, patent fees, licence fees, technical assistance and management fees, shares and other current income resulting from any investment of the Fund under this Act; and
- (c) proceeds from the sale or liquidation of the whole or part of an investment or property owned by the Fund; and
- (d) payments made under a contract entered into by the Fund, including payments made pursuant to a loan agreement; and
- (e) earnings and other remuneration of foreign personnel legally employed in Zimbabwe by the Fund or in connection with an investment of the Fund.

(2) Any transfer of funds shall be allowed only after paying all tax obligations imposed on the amount to be transferred in accordance with the stipulated tax laws.

(3) Notwithstanding subsections (1) and (2), in the event of serious balance of payments or external financial difficulties, the Reserve Bank of Zimbabwe may temporarily restrict payments or transfers related to the Fund, provided that such restrictions are imposed on a non-discriminatory and good faith basis.”.

46 Amendment of section 26 of Cap. 22:20

Section 26 (“Exemption from liability of Board and its members, employees and agents”) of the principal Act is amended by the deletion in the heading and paragraphs (a) and (c) of “Board” and the substitution of “Fund”.

47 Amendment of section 27 of Cap. 22:20

Section 27 (“Compliance with host country laws and Money Laundering and Proceeds of Crime Act [Chapter 9:24] (No. 4 of 2013)”) of the principal Act is amended by the deletion in subsections (1) and (2) of “Board” and the substitution of “Fund”.

48 Amendment of section 28 of Cap 22:20

Section 28 (“Preservation of secrecy”) of the principal Act is amended by the repeal of subsection (1) and the substitution of—

“(1) Except for the performance of his or her duties or the exercise of his or her functions or when lawfully required to do so by any court under the provisions of any law, no member of the Fund or employee or agent of the Fund shall disclose to any person any information relating to the affairs of the Board or Fund or any person which he or she has acquired in the performance of his or her duties or the exercise of his or her functions.”.

49 Amendment of section 29 of Cap. 22:20

Section 29 (“Use of confidential information for personal gain”)(1) of the principal Act is amended by the deletion in paragraph (a) of “Board” and the substitution of “Fund”.

50 New section inserted in Cap 22:20

The principal Act is amended by the insertion of the following section after section 30—

“30A Savings

To avoid doubt, notwithstanding the amendment of this Act by the Finance Act, 2023, any contract or act executed by the Sovereign Wealth Fund of Zimbabwe Board prior to the date of commencement of the Finance Act, 2023, shall continue to be binding as if entered into by the Fund and as if it had been executed, made, done or commenced, as the case may be, in terms of this Act.”.

51 Amendment of First Schedule to Cap. 22:20

The First Schedule (“Provision Relating to Members of Board, and to Procedure and Staff of Board”) is amended—

- (a) by the deletion and substitution in the Heading of “Staff of Board” with “Staff of Fund”;
- (b) in paragraph 2 (“Disqualifications for appointment as member”)(1) by the repeal of subparagraph (a);
- (c) in Part III—
 - (i) by the deletion of “Board” and substitution with “Fund” wherever it appears;
 - (ii) in paragraph 15 by the deletion of “professional nature for the Board” and substitution with “professional nature for the Fund”.

52 Insertion of Fourth Schedule to Cap. 22:20

The principal Act is amended by the insertion of the following Schedule—

“FOURTH SCHEDULE (Section 14 (4))

VESTING OF SHARES OF CERTAIN COMPANIES IN MUTAPA INVESTMENT FUND

Defold Mine (Private) Limited Registration Number 6030/2015

Kuvimba Mining House (Private) Limited Registration Number 13291/2020

National Oil Infrastructure Company of Zimbabwe Private Limited Registration Number 12605/2002

Petrotrade (Private) Limited Registration Number 5608/2010

Netone Cellular (Private) Limited Registration Number 2225/2000

Tel-One Private Limited Registration Number 4658/2000

Zimbabwe Power Company (Private) Limited Registration Number 6951/1996

Allied Timbers Zimbabwe (Private) Limited Registration Number 3964/2000

Air Zimbabwe Private Limited Registration Number 10852/1997

Cottco Holdings Limited Registration Number 20924/2008
 Hwange Colliery Company Limited Registration Number 381/1954
 Zimbabwe United Passenger Company Limited Registration Number 504/1980
 SILO Food Industries Limited Registration Number 9440/2018
 Cold Storage Company Limited Registration Number 39/1995
 POSB - People's Own Savings Bank
 National Railways Holding Zimbabwe Private Limited Registration Number 10057/1998
 Arda Seeds (Private) Limited Registration Number 21896/2007
 Powertel Communications (Private) Limited Registration Number 5818/1999
 Telecel Zimbabwe (Private) Limited Registration Number 360/1995
 Industrial Development Corporation of Zimbabwe
 AFC Holdings Limited Registration Number 3339/2021
 National Railways of Zimbabwe
 Zimbabwe Electricity Transmission and Distribution Company”.

PART XII

PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS ACT [CHAPTER 22:23]

53 Amendment of section 3 of Cap. 22:23

Section 3 (“Application of Act”) of the Public Procurement and Disposal of Public Assets Act [Chapter 22:23] is amended —

- (a) by the insertion of the following proviso to subsection (6)—

“Provided that a declaration under this subsection may be published as soon as possible after the event which gave rise to it, if the event happened in the context of a natural or other disaster or other emergency.”;

- (b) by the insertion of the following subsection after subsection (8)—

“(9) The President of the Republic of Zimbabwe, in consultation with the Authority, and by notice in the *Gazette*, may exempt from the application of this Act a prescribed public entity operating in competitive markets or which is managed under a management contract by a third party which is not a public entity.”.

PART XIII

INFRASTRUCTURE DEVELOPMENT BANK OF ZIMBABWE ACT [CHAPTER 22:14]

54 Amendment of Cap. 24:14

The Infrastructure Development Bank of Zimbabwe Act [Chapter 24:14] is amended—

- (a) by the repeal of section 1 and the substitution of—

“1 Short title

This Act may be cited as the Infrastructure and Development Bank of Zimbabwe Act [Chapter 24:14].”;

- (b) in section 2 (“Interpretation”) by the repeal of the definition of “Bank” and the substitution of—

““Bank” means the Infrastructure and Development Bank of Zimbabwe referred to in section 3;”.

PART XIV

BANKING ACT [CHAPTER 24:20]

55 Amendment of Schedule to Cap. 24:20

The Schedule (“International Financial Services Centre”) to the Banking Act [Chapter 24:20] is amended—

- (a) in paragraph 3 (“International Financial Services Council”)(2)—
 - (i) by the deletion of “nine (9) members” and the substitution of “thirteen (13) members”;
 - (ii) by the repeal of subparagraph (g) and the substitution of—
 - “(g) four (4) members who, in the opinion of the Minister, have proven competence in finance, investment, accounting, economics, business management, law or financial services.”;
- (b) in paragraph 6 (“Disqualification for appointment as member”) by the repeal of subparagraph (a).

PART XV

MISCELLANEOUS

56 Confirmation of statutory instruments made in terms of section 3 of Cap. 23:04

Pursuant to section 3 of the Finance Act [Chapter 23:04], the following statutory instruments are hereby confirmed—

- (a) Statutory Instrument 88 of 2023; and
- (b) Statutory Instrument 149 of 2023.

57 Revision of amounts in revenue Acts

The provisions of the Acts specified in the first column of the Schedule are amended to the extent specified thereto in the second column of the Schedule.

SCHEDULE (Section 57)

AMENDMENTS OF SPECIFIED AMOUNTS IN VARIOUS FINANCIAL LAWS

The provision of the Acts specified in the first column of the Schedule are amended to the extent specified thereto in the second column. Unless specifically stated otherwise, the equivalent amounts in Zimbabwe dollars shall be applied at the prevailing exchange rate on the day of payment.

Income Tax Act [Chapter 23:06]	
Provision	Monetary Amount (USD)
Section 8(1)(f)(xi)(a)	625
Section 8(1)(f)(xi)(b)	830
Section 8(1)(f)(xi)(c)	1,250
Section 8(1)(f)(xi)(d)	1,660
Section 15 (2)(i)(ii)	1800
Section 15(2)(q), in proviso (i)(a) thereto	500
Section 15(2)(q), in proviso (i)(b) thereto	200
Section 15(2)(q), in proviso (i)(c) thereto	200

Income Tax Act [Chapter 23:06]	
Provision	Monetary Amount (USD)
Section 15(2)(r2)	100,000
Section 15(2)(r3)	100,000
Section 15(2)(r4)	50,000
Section 15(2)(r5)	50,000
Section 15(2) w	50,000
Section 15(2) w - Proviso (ii)	3,600
Section 15(2)(y)(ii)	500
Section 15 (2)(kk), in the proviso thereto	50,000
Section 16(1)(k) (vi)	50,000
Section 76(1) and (2)	0.50
Section 80 (1)	1,000
Section 80FF (3)(a)	1,000
First Schedule paragraph 1(1)(a) (in the definition of “annuity on retirement”)	1,800
First Schedule paragraph 1(1)(b) (in the definition of “annuity on retirement”)	1,800
First Schedule paragraph 3(a)(i)	1,800
First Schedule paragraph 4(a)	1,800
First Schedule paragraph 7(a) and (b)	1,800
First Schedule paragraph 8(a) and (b)	1,800
Second Schedule paragraph 8 (in paragraph (b)(i), (ii) and (b)(ii) B of the definition of “fixed standard value”)	150
Second Schedule paragraph 8 (in paragraph (a), (b) and (b)(ii) in the definition of “purchase price value”)	150
Second Schedule, paragraph 10(2)(b)(i) A and B	150
Third Schedule Paragraph 4(o) bonus	400
Third Schedule, paragraph 4(p)	3,200
Third Schedule, paragraph 4(p) proviso	15,100
Third Schedule, paragraph 4(v)	3,000
Third Schedule, paragraph 6(hl)	1,500
	10,000
Third Schedule, paragraph 10(n)	3,000
Third Schedule, paragraph 10(o)	3,000
Fourth Schedule, paragraph 1(1)(p)	25,000
Fourth Schedule, paragraph 13	15,000
Fourth Schedule, paragraph 14 (1)(m)	10,000
Fourth Schedule, paragraph 15(1)(a)(x)	10,000
Fourth Schedule, paragraph 15(1)(b)(ix)	10,000
Fifth Schedule, paragraph 1(1) (in paragraph (a)(i) A of the definition of “capital expenditure”)(ix)	10,000
Fifth Schedule, paragraph 1(1) (in paragraph (a)(i) B of the definition of “capital expenditure”)(x)	10,000
Fifth Schedule, paragraph 1(1) (in paragraph (b)(ii) A of the definition of “capital expenditure”)(ix)	50,000
Fifth Schedule, paragraph 1(1) (in paragraph (b)(ii) B of the definition of “capital expenditure”)(viii)	50,000
Fifth Schedule, paragraph 6	10,000
Fifth Schedule, paragraph 6 (proviso)	1,500
Sixth Schedule, paragraph 4 (b)	1,500

Income Tax Act [Chapter 23:06]	
Provision	Monetary Amount (USD)
Sixth Schedule, paragraph 10 (b)	5,400
Sixth Schedule, paragraph 14 (a)	5,400
Sixth Schedule, paragraph 14 (b)	5,400
Sixth Schedule, paragraph 15 (b)	5,400
Sixth Schedule, paragraph 16 (b)	5,400
Sixth Schedule, paragraph 17(2) (a)	5,400
Sixth Schedule, paragraph 17(2) (b)	5,400
Sixth Schedule, paragraph 17(2)(b)(ii) A	2,700
Sixth Schedule, paragraph 17(2)(b)(ii) B	3,600
Sixth Schedule, paragraph 17(2) proviso	5,400
Sixth Schedule, paragraph 18(2)	5,400
Sixth Schedule, paragraph 18(2) proviso (b)	2,700
Thirteenth Schedule, paragraph 18(1)(a)(ii)	0.05
Thirteenth Schedule, paragraph 18(1)(b)	0.05
Fifteenth Schedule, paragraph 7(2)(a) and (b)	600
Fifteenth Schedule, paragraph 7(2)(b) and (c)	720
Fifteenth Schedule, paragraph 7(2)(c) and (d)	840
Fifteenth Schedule, paragraph 7(2)(d)	960
Fifteenth Schedule, paragraph 7(3)(a) and (b)	480
Fifteenth Schedule, paragraph 7(3)(b) and (c)	600
Fifteenth Schedule, paragraph 7(3)(c) and (d)	720
Fifteenth Schedule, paragraph 7(3)(d)	840
Twentieth Schedule, paragraph 5(1)(e)(vi)	10,000
Twentieth Schedule, paragraph 5(1)(f)(vi)	10,000
Twentieth Schedule, paragraph 5(g)(ii)(A)(V)	100,000
Twentieth Schedule, paragraph 5(g)(B)(IV)	25,000
Twenty-Second Schedule, paragraph 6(2)(f)(v)	25,000
Twenty-Second Schedule, paragraph 6(2)(g)(iv)	10,000
Twenty-Second Schedule, paragraph 6(2)(h)(ii)A IV	10,000
Twenty-Second Schedule, paragraph 6(2)(h)(ii)B IV	150,000
Twenty-Sixth Schedule, paragraph 1 (in paragraph (a) of the definition of "informal trader")	6,000
Thirtieth Schedule - Interpretation (1) in the definition of transaction on which the tax is payable	5
Finance Act [Chapter 23:04]	
Provision	Monetary Amount (USD)
Section 10-Credit for taxpayers over 55 years of age	900
Section 11 Blind person's credit	900
Section 13 Mentally or physically disabled person credit	900
Section 13A (3) Youth Employment Tax Credit (per month for each additional employee)	50
Section 13A (3) Youth Employment Tax Credit (maximum aggregate amount) month for each additional employee)	2,250
Section 22C(1)(a) informal traders (other than those referred to in paragraph (j), (m) and (l))	by the insertion of 10% of rentals
Section 22C(1)(c) operators of taxicabs for the carriage of passengers for hire or reward having seating accommodation for not more than seven passengers,	100
Section 22C(1)(d) operators of omnibuses for the carriage of passengers for hire or reward having seating accommodation for not less than eight or more than fourteen passengers	150
Section 22C(1)(e) operators of omnibuses for the carriage of passengers for hire or reward having seating accommodation for not less than fifteen or more than twenty-four passengers	175

Income Tax Act [Chapter 23:06]	
Provision	Monetary Amount (USD)
Section 22C(1)(f) operators of omnibuses for the carriage of passengers for hire or reward having seating accommodation for not less than twenty-five or more than thirty-six passengers	300
Section 22C(1)(g) operators of omnibuses for the carriage of passengers for hire or reward having seating accommodation for not less than thirty-seven passengers	450
Section 22C(1)(h)(i) operators of goods vehicles having a carrying capacity (i) of more than ten tonnes but less than twenty tonnes,	1,000
Section 22C(1)(h)(ii) operators of goods vehicles having a carrying capacity of ten tonnes or less but which is driving one or more trailers resulting in a combined carrying capacity of more than fifteen tonnes but less than twenty tonnes,	2,500
Section 22C(1)(h)(iii) operators of goods vehicles having a carrying capacity of twenty tonnes or more,	3,000
Section 22C(1)(i) (i) operators of driving schools providing driving tuition for class 4 vehicles only	300
Section 22C(1)(i) (ii) operators of driving schools providing driving tuition for class 1 and 2 vehicles (whether or not in addition to providing driving tuition for other classes of vehicles),	600
Section 22C(1) (j) operators of hairdressing salons,	300
Section 22C(1)(l) operators of restaurants or bottle-stores,	300
Section 22C(1)(m) cottage industry operators,	300
Section 22C(1)(n) operators of commercial waterborne vessels having a carrying capacity (inclusive of cabin crew):	
(i) of not more than five passengers,	80
(ii) of six passengers but less than sixteen passengers	100
(iii) of sixteen passengers but less than twenty-six passengers	150
(iv) of twenty-six passengers but less than fifty passengers	200
(v) of fifty or more passengers,	300
Section 22C(1)(o) operators of commercial waterborne vessels (operators of fishing rigs),	250
Section 22C(1)(p) self-employed persons	
(i) architects registered or required to be registered under the Architects Act [Chapter 27:01]	1,500
(ii) engineers or technicians registered or required to be registered under the Engineering Council [Chapter 27:22]	2,000
(iii) legal practitioners registered or required to be registered under the Legal Practitioners Act [Chapter 27:01]	1,500
(iv) health practitioners registered or required to be registered under the Health Professions Act	1,500
(v) real estate agents registered or required to be registered under the Estate Agents Act [Chapter 27:17]	1,500
Section 22 G IMTT -“Provided that if a single transaction on which the tax is payable is equivalent to or exceeds	500,000 and 20,000
Capital Gains Act [Chapter 23:01]	
Provision	Monetary Amount (USD)
Section 2(1) (in the proviso to the definition of “assessed capital loss”)	100
Section 10(m)	1,800
Section 11(2)(h)	50
Value Added Tax Act [Chapter 23:12]	
Provision	Monetary Amount (USD)
Section 7(4)(a)	25
Section 9(23)(a)	25
Section 17(1) Proviso (a)	50,000
Section 17(1) Proviso (b)	50,000

Income Tax Act [Chapter 23:06]	
Provision	Monetary Amount (USD)
Section 17(2) Proviso (a) and (b)	60
Section 17(5) proviso	50,000
Section 20(5)	10
Section 20(7)(a) proviso (A) and (B)	10
Section 20(7) proviso	10
Section 23(1)(a)	25,000
Section 27(2)(b)	25,000
Section 27(5)(a)(i)	240,000
Section 27(6)(c)(1)	120,000
Section 44(1)(b)	60
Section 44(3)(b)	60
Toll Road Act [Chapter 13:13]	
The Road Tolls (Regional Trunk Road Network) Regulations, 2009 Third Schedule (Tolls at Port of Entry)	
Motor Vehicle	USD
Motor cycle	1
Light Motor Vehicle	10
Mini Buses	10
Buses	20
Heavy Vehicles	20
Haulage Trucks	20
Customs and Excise [Chapter 23:02]	
Provision	Monetary Amount (USD)
Customs and Excise (Inward Processing) (Rebate) Regulations, 1997 [SI 59 of 1997] Section 4 (7) and (8) [Registration Fees]	20
Customs and Excise (Motor Vehicle Assembly) (Rebate) Regulations, 1999 [SI 13 of 1999] Section 5 ("Registration of Assemblers") (6) and (7) [Registration Fees]	20
Customs and Excise (Pharmaceutical Manufacturers) (Rebate) Regulations, 2005 [SI 174 of 2005] Third Schedule [Registration Fees]	20
Customs and Excise (Toothpaste Manufacturers) (Rebate) Regulations, 2020 (SI 250 of 2020) Section 5 Second Schedule [Registration Fees]	20
Customs and Excise (Spirit Rebate) Regulations, 1982 [SI 721 of 1982] Section 14 (1)(a) and (b) [Registration Fees]	20
Customs and Excise (Spirit Rebate) Regulations, 1982 [SI 721 of 1982] Second Schedule items 1(a), (b), (c), (e) and (f), 6 (a) and (b), 7 (a), (b), (c) and (d) and 8 [Effective rates]	1.50
Customs and Excise (Spirit Rebate) Regulations, 1982 [SI 721 of 1982] Second Schedule item 4 (h) and (m) [Effective rates]	1.50
Customs and Excise (Spirit Rebate) Regulations, 1982 [SI 721 of 1982] Third Schedule item 1 (p) and (w) [Effective rates]	1.50
Customs and Excise (Tyre Manufacturers) (Rebate) Regulations, 2001 (SI 265 of 2001) Section 5 (6) and (7) [Registration Fees]	20

Customs and Excise General Regulations SI 154 of 2001 Section 172(1)(a) State warehouse Rent for goods having a gross weight of not more than five hundred kilograms per day	2
Customs and Excise General Regulations SI 154 of 2001 Section 172(1)(b) State warehouse Rent for goods having a gross weight of more than five hundred kilograms, but not more than one tonne per day	4
Customs and Excise General Regulations SI 154 of 2001 Section 172(1)(c) State warehouse Rent for goods having gross weight of more than one tonne or part thereof per day	6
Customs and Excise General Regulations SI 154 of 2001 Section 172(1)(d) State warehouse Rent for motor vehicles	10
Customs and Excise General Regulations SI 154 of 2001 Section 173 [All Licencing Fees]	500
Customs and Excise General Regulations SI 154 of 2001 Section 174 [Fees for amending a Bill of entry]	10
Customs and Excise General Regulations SI 154 of 2001 Section 175 Bill of entry Registration Fees	10
Customs and Excise General Regulations SI 154 of 2001 Section 175B Bill of entry cancellation fees	50
Customs and Excise (Ports of Entry and Routes Order) SI 14 of 2002 Section 19 Payment for special services of officers	80
Customs and Excise (Wine Rebate) Regulations, 1981 SI 869 of 1981 Section 5 [Registration fees]	20

*** The Special Excise for the motor vehicles of an age specified in the first column of the Schedule below with the engine capacity stated in the second column shall be amended to the extent specified thereto in the third column. The special excise shall be payable in United States dollars unless if the transaction is concluded in Zimbabwe dollars, wherein, the equivalent amounts in Zimbabwe dollars shall be applied at the prevailing exchange rate on the day of payment.

SPECIAL EXCISE ON CHANGE OF OWNERSHIP FOR MOTOR VEHICLES

Number of years from date of manufacture	Engine Capacity	Excise Duty Rate (USD)
0 - 4	Up to 1000 cc	300
	1001–1500 cc	400
	1501 – 2000 cc	500
	2001 – 2500 cc	600
	2501 – 3000 cc	600
	3001 – 3500 cc	600
	Above 3501 cc	600
5 - 10	Up to 1000 cc	150
	1001–1500 cc	200
	1501 – 2000 cc	250
	2001 – 2500 cc	300
	2501 – 3000 cc	400
	3001 – 3500 cc	400
	Above 3501 cc	400

11 - 15	Up to 1000 cc	75
	1001–1500 cc	100
	1501 – 2000 cc	150
	2001 – 2500 cc	200
	2501 – 3000 cc	200
	3001 – 3500 cc	200
	Above 3501 cc	200
16 - 20	Up to 1000 cc	50
	1001–1500 cc	75
	1501 – 2000 cc	100
	2001 – 2500 cc	150
	2501 – 3000 cc	150
	3001 – 3500 cc	150
	Above 3501 cc	150
Over 20 years	All engine capacity	50

Customs and Excise (Suspension) (Amendment)
Regulations, 2023 (No. 270)

IT is hereby notified that the Minister of Finance, Economic Development and Investment Promotion, in terms of section 235 as read with section 120 of the Customs and Excise Act [*Chapter 23:02*], has made the following regulations:—

1. These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2023 (No. 270).

2. The Customs and Excise (Suspension) Regulations, 2003, published in Statutory Instrument 257 of 2003, are amended by the repeal of section 9K and the substitution with the following—

*“Suspension of duty on specified motor vehicles imported
by safari operators”*

9K With effect from the 1st January, 2024 and for a period of two years up to 31st December, 2025, duty is suspended on specified motor vehicles imported by safari operators under the tariff codes as shown in the Second Schedule.

Interpretation

1. In this section—

“exclusive use in the safari operator business” means the specified motor vehicles shall be used entirely for the purposes of the safari operator business, other than as a benefit to the employees, owner, directors or beneficial owners;

“safari operator” means a person or organisation—

- (a) registered with the Zimbabwe Tourism Authority and the Safari Association of Zimbabwe for a period of not less than two years; or
- (b) approved by the Minister responsible for finance.

“specified new motor vehicle” means a new motor vehicle imported or a new motor vehicle taken out of bond which is listed in the Second Schedule below.

Customs and Excise (Suspension) (Amendment)
Regulations, 2023 (No. 270)

Approval of safari operators

2. (1) The Minister responsible for Finance, in consultation with the Minister responsible for Tourism shall approve a suspension of duty in respect of specified new motor vehicles imported for exclusive use in the safari operators business.

(2) The beneficiaries shall be limited to import a maximum of five motor vehicles *per annum*.

(3) The Commissioner may not grant suspension of duty to an approved safari operator on the basis of non-compliance with section 34C of the Revenue Authority Act [Chapter 23:11].

Clearance of specified new motor vehicles

3. (1) Any specified new motor vehicle to be entered under a suspension of duty provided for in this section shall be entered for consumption at the port of entry nearest to the premises of the safari operator.

(2) A safari operator shall, when effecting entry on importation, or on removal from bond of a specified new motor vehicle under a suspension of duty, submit with the relevant bill of entry, a declaration signed by him or her, to the effect that the specified new motor vehicle is to be used solely in the safari operator's business.

Transfer of imported goods to another place of business

4. The Commissioner may authorise the transfer of the specified new motor vehicles whose duty had been suspended, to another place of business of the same safari operator.

Disposal of goods where duty has been suspended

5. (1) Subject to subsections (2) and (3) a safari operator shall not dispose, within five years of their importation, of any specified new motor vehicle cleared under suspension unless—

- (a) written authority of the Commissioner is obtained; or
- (b) payment of the duty suspended in accordance with this section has been made.

(2) The Commissioner may authorise the disposal of a specified new motor vehicle on payment of such duty, not exceeding the amount of duty suspended, as he or she deems fit, if, in his or her opinion, the specified new motor vehicle cannot be economically used for the purpose for which it was entered under suspension.

(3) Duty suspended on a specified new motor vehicle, which would have been accidentally destroyed before being used in the safari operator's business may be remitted if the Commissioner is satisfied that every reasonable effort was made and precaution taken to prevent its destruction.

*Requirements to be submitted to the Commissioner for
eligibility to suspension of duty*

6. (1) Specified new motor vehicles shall be admitted under suspension of duty only if the safari operator has furnished to the satisfaction of the Commissioner—

- (a) a complete specification of each model of specified new motor vehicle; and
- (b) a complete suspension of duty form specified in the First Schedule; and
- (c) a valid tax clearance certificate and proof of registration with the Zimbabwe Revenue Authority.

(2) Specified new motor vehicles listed in the Second Schedule below shall be eligible for suspension if imported or taken out of bond under the tariff heading indicated opposite thereto.

Customs and Excise (Suspension) (Amendment)
Regulations, 2023 (No. 270)

FIRST SCHEDULE

SUSPENSION OF DUTY FORM

Form SR 2



**MINISTRY OF FINANCE, ECONOMIC DEVELOPMENT AND
INVESTMENT PROMOTION**

Mgandane Dhlodhlo Complex
Cnr Samora Machel Avenue/ Simon V. Muzenda Street
Harare
Telephone: 796624/794571/2/3/5/6/7
Fax: 263-04-796563
Private Bag 7705, Causeway, Harare
Zimbabwe

**APPLICATION FORM FOR SUSPENSION OF DUTY ON MOTOR
VEHICLES IMPORTED BY A safari operator**

This form must be completed in block capitals using blue or black ink.

Please complete all questions as indicated.

Please ensure you submit certified copies of Tax Clearance Certificates, Certificate of Incorporation and proof of registration with Zimbabwe Safari Operator Authority (ZTA) and Zimbabwe Council of Safari Operator

SAFARI OPERATOR DETAILS

1. Name of Company & Physical Address

2. Business Telephone Number

3. Mobile Telephone Number

4. e-Mail Address

5. How long has the operator been in tourism business?

6. Provide details of the Safari Operator's activities

7. Have you benefited from the suspended duty on motor vehicle before? Tick the relevant

NO

☐

YES

☐

8. If 'yes' please provide details of how the suspended duty was utilized.

**Customs and Excise (Suspension) (Amendment)
Regulations, 2023 (No. 270)**

9. Have your application for suspension of duty been denied in the past?

NO

☐

YES

☐

10. If “Yes” please provide details

11. Is the operator involved in any other business activities? Put a tick in the relevant box.

NO

☐

YES

☐

12. If answer to the above question is yes, please provide details

13. Please provide brief details of the motor vehicle being applied for suspension of duty

14. Estimated cost of motor vehicle to be imported under suspension of duty

US\$

15. Please indicate the estimated amount of duty to be suspended.

US\$

16. Average monthly after tax income from Safari Operator

US\$

17. Any other source of income business

NO

YES

18. If 'yes' please provide full details

19. Average monthly expenses

US\$

20. Has the Safari Operator been convicted of economic crimes

NO

YES

21. If 'yes' please provide details

Declaration

I hereby apply for suspension of duty on new motor vehicle imported or taken out of bond (please delete the inapplicable) for the exclusive use in my tourism business. The information I have given is complete and true to the best of my knowledge.

I am also aware that my application will be automatically disqualified and may be banned from making future applications if I use a false document, lie or withhold relevant information. I declare that the documents that I have supplied with this application are genuine and the statements that I have made with this application are truthful. I understand that the relevant authorities may make reasonable checks to confirm the accuracy and authenticity of evidence I have provided and documents I have submitted with this application.

I declare that the information given on this form is correct to the best of my knowledge and belief. I also consent to the processing of information provided by me by the relevant authority.

Customs and Excise (Suspension) (Amendment)
Regulations, 2023 (No. 270)

22. Applicant's Name (in full)	23. Designation	
24. Applicant's Signature	25. Date	26. Stamp

SAFARI OPERATORS ASSOCIATION OF ZIMBABWE (SOAZ)

27. Name of Applicant with SOAZ <div style="border: 1px solid black; height: 60px; margin-top: 5px;"></div>	28. The applicant is registered <div style="display: flex; justify-content: space-around; align-items: center; margin-top: 5px;"><div>NO <input style="width: 50px; height: 30px;" type="text"/></div><div>YES <input style="width: 50px; height: 30px;" type="text"/></div></div>
29. If 'yes' please indicate the number of years the Applicant has been registered with SOAZ <div style="border: 1px solid black; height: 60px; margin-top: 5px;"></div>	30. The applicant has provided a valid Tax Clearance Certificate <div style="display: flex; justify-content: space-around; align-items: center; margin-top: 5px;"><div>NO <input style="width: 50px; height: 30px;" type="text"/></div><div>YES <input style="width: 50px; height: 30px;" type="text"/></div></div>
31. The company's business qualify under safari activities <div style="display: flex; justify-content: space-around; align-items: center; margin-top: 5px;"><div>NO <input style="width: 50px; height: 30px;" type="text"/></div><div>YES <input style="width: 50px; height: 30px;" type="text"/></div></div>	
32. Application for suspension of duty is <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 5px;"><div>Recommended <input style="width: 100px; height: 20px;" type="text"/></div><div>Not Recommended <input style="width: 100px; height: 20px;" type="text"/></div></div>	
33. Remarks for recommendation/not recommending. <div style="border: 1px solid black; height: 50px; margin-top: 5px;"></div>	

34. Name (in full)

35. Designation

36. Signature

37. Date

38. Stamp

ZIMBABWE SAFARI OPERATOR AUTHORITY

39. Name of Applicant with ZTA

40. The applicant is registered

NO

YES

41. If 'yes' please indicate the number of years the Applicant has been registered with ZTA

42. The applicant has provided a valid Tax Clearance Certificate

NO

YES

43. The company's business qualify under tourism activities

NO

YES

44. Application for suspension of duty is

Recommended

Not Recommended

45. Remarks for recommendation/not recommending.

46. Name (in full)

47. Designation

Customs and Excise (Suspension) (Amendment)
Regulations, 2023 (No. 270)

48. Signature

49. Date

50. Stamp

MINISTRY OF TOURISM & HOSPITALITY INDUSTRY

51. Name of Applicant

52. The applicant has provided all the requisite Documents

NO

YES

53. All the equipment to be imported qualify for exclusive use in hotel modernisation, refurbishment and expansion

NO

YES

54. If 'no', indicate/specify the equipment that do not qualify

55. Application for suspension of duty is

Recommended

Not Recommended

56. Remarks for recommendation/not recommending.

57. Name (in full)

58. Designation

59. Signature

60. Date

61. Stamp

**MINISTRY OF FINANCE, ECONOMIC DEVELOPMENT AND
INVESTMENT PROMOTION**

62. Application for suspension of duty is

Recommended

Not Recommended

63. Remarks for recommendation/not recommending.

64. Name (in full)

65. Designation

66. Signature

67. Date

68. Stamp

Customs and Excise (Suspension) (Amendment)
Regulations, 2023 (No. 270)

SECOND SCHEDULE

SPECIFIED NEW MOTOR VEHICLES ELIGIBLE FOR SUSPENSION
OF DUTY ON IMPORTATION BY SAFARI OPERATORS

Tariff Heading	Description of Goods
8704.21.40	Of a payload exceeding 800kg but not exceeding 1400kg but does not include models that are assembled by the local industry.
8704.21.90	Other (exceeding 1400kg but not exceeding 5000kg) but does not include models that are assembled by the local industry.
8704.31.40	Of a payload exceeding 800kg but not exceeding 1400kg but does not include models that are assembled by the local industry.
8704.31.90	Other (exceeding 1400kg but not exceeding 5000kg) but does not include models that are assembled by the local industry.

Customs and Excise (Suspension) (Amendment) Regulations, 2023
(No. 271)

IT is hereby notified that the Minister of Finance, Economic Development and Investment Promotion, in terms of section 235 as read with section 120 of the Customs and Excise Act [Chapter 23:02], has made the following regulations—

1. These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2023 (No. 271).

2. The Customs and Excise (Suspension) Regulations, 2003, published in Statutory Instrument 257 of 2003, are amended by the repeal of section 9JJ and the substitution of the following—

“Suspension of duty on specified buses imported by tour operators

9JJ With effect from 1st January, 2024 and for a period of two years up to 31st December, 2025, duty is suspended on specified buses of the tariff codes shown in the Second Schedule below imported by tour operators—

Interpretation

1. In this section—

“exclusive use in the tourism business” means being used entirely for the purposes of the business in respect of their specified use, other than as a benefit to the employees or to the owner;

“tour operator” means a person or organisation—

- (a) registered with the Zimbabwe Tourism Authority and the Tourism Business Council of Zimbabwe for a period of not less than two years; or
- (b) approved by the Minister responsible for Finance, Economic Development and Investment Promotion;

“specified bus” means a new bus imported or taken out of bond, by the tour operator with carrying capacity of 8 to 55 passengers including the driver.

Approval of tour operators

2. (1) The Minister of Finance, Economic Development and Investment Promotion, in consultation with the Minister of Tourism and Hospitality Industry and in consultation with the Tourism Business Council of Zimbabwe shall approve a suspension of duty of specified buses for exclusive use in the tourism business by tour operators.

(2) The beneficiaries shall be limited to import a maximum of five buses *per annum*.

(3) The Commissioner may not grant a rebate of duty to an approved tour operator on the basis of non-compliance with section 34C of the Revenue Authority Act [Chapter 23:11].

Clearance of imported goods

3. (1) An approved tour operator shall be allowed to import new buses of a sitting capacity of at least eight to fifty-five passengers including the driver, under the suspension of duty as provided for in this section.

(2) Any specified bus imported under a suspension of duty provided for in this section shall be entered for consumption at the port nearest to the premises of the tour operator or at such other port as the Commissioner may approve.

(3) A tour operator shall, when effecting entry on importation, or on removal from bond of the specified bus under a suspension, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the specified bus is to be used solely in the tour operator's business.

Transfer of the imported specified buses to another place of business

4. The Commissioner may authorise the transfer of the specified buses whose duty had been suspended, to another place of business of the same tour operator.

Disposal of the specified buses cleared under suspension of duty

5. (1) Subject to subsections (2) and (3) a tour operator shall not dispose of any specified bus cleared under suspension within five years of its importation unless—

- (a) Written authority of the Commissioner is obtained;
- (b) payment of the duty suspended in accordance with these regulations has been made.

(2) The Commissioner may authorise the disposal of specified buses on payment of such duty, not exceeding the amount of duty suspended, as he or she thinks fit, if, in his or her opinion, the specified bus cannot be economically used for the purpose for which it was entered under suspension.

(3) Duty suspended on a specified bus, which would have been accidentally damaged before being used in the tour operator's business may be remitted if the Commissioner is satisfied that every reasonable effort was made and precaution taken to prevent its destruction.

Requirements to be submitted to the Commissioner for eligibility to suspension of duty

6. (1) Specified buses shall be admitted under a suspension only if the tour operator has furnished to the satisfaction of the Commissioner—

- (a) a complete specification of each model of specified buses; and
- (b) a complete suspension of duty form specified in the First Schedule; and
- (c) a valid tax clearance certificate and proof of registration with the Zimbabwe Revenue Authority.

7. Specified buses listed in the Second Schedule below shall be eligible for suspension if imported or taken out of bond by the tour operator.

FIRST SCHEDULE

SUSPENSION OF DUTY FORM

SECOND SCHEDULE

SPECIFIED BUSES

Tariff Heading	Description of Goods.
87.02	Motor vehicles for the transport of ten or more persons including the driver.

Customs and Excise (General) (Amendment) Regulations, 2023 (No. 116)

IT is hereby notified that the Minister of Finance, Economic Development and Investment Promotion 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 (General) (Amendment) Regulations, 2023 (No. 116).

2. These regulations shall apply with effect from 1st January, 2024.

3. The Customs and Excise (General) Regulations, 2001, published in Statutory Instrument 154 of 2001 (hereinafter referred to as the “principal regulations”), are amended as follows—

- (a) by the repeal of section 144U (*Rebate of Duty on Motor Vehicles Imported by Specified Serving Public Servants*) and the substitution of the following—

“Rebate of Duty on Motor Vehicles Imported by Specified Serving Public Servants

144 (U). (1) In this section—

“motor vehicle” means a vehicle aged less than ten years from date of manufacture at the time of importation, admissible under the following Commodity Codes:

8703.21.90 8703.22.90 8703.23.19 8703.23.99 8703.24.90
8703.31.90 8703.32.19 8703.32.99 8703.33.90 8703.40.00
8703.50.00 8703.60.00 8703.70.00 8703.80.00 8703.90.90
8704.21.20 8704.21.30 8704.21.40 8704.21.50 8704.31.20
8704.31.30 8704.31.40 8704.31.50

Provided that—

- (a) Commodity code heading 87.02 shall not apply to motor vehicles designed for transport of fifteen or more people, including the driver; and

- (b) Commodity code heading 87.04 shall not apply to motor vehicles whose gross vehicle weight exceed five tonnes.
- (c) Commodity codes 8704.21.30, 8704.21.40, 8704.31.30 and 8704.31.40 shall apply only to single cabs.

(2) Subject to this section, a rebate of duty shall be granted in respect of one motor vehicle imported or taken out of bond by a serving public servant of Zimbabwe who is employed in the Civil Service and Service Commissions and who is not a senior civil servant issued with a condition of service motor vehicle and is not under any disciplinary proceedings, if such motor vehicle is—

- (a) procured using a loan availed under the Transport Purchase Fund managed through CMED (Private) Limited or the serving public servant's own resources; and
- (b) intended solely for the private and business use of the serving public servant and not for commercial or trade purposes.

(3) The Secretary responsible for Finance may, according to his or her discretion and further to the conditions stated herein, approve the importation of a motor vehicle under rebate of duty imported by any serving public servant as follows—

- (a) the maximum duty-free import value of any motor vehicle shall not exceed the value(s) stated in subsection (6);
- (b) the serving public servant must have been in the Civil Service or Service Commissions for a period of not less than ten years, and

- (c) the serving public servant must submit the documents stated in paragraphs (a) to (e) of subsection (7).

(4) In exercising the discretion specified in sub-section (3), the Secretary responsible for Finance may indefinitely disqualify any serving public servant who deliberately submits for approval, an invoice which does not reflect the correct market value of similar vehicles manufactured during the same period.

(5) Only one motor vehicle may be imported by a serving public servant under rebate of duty in terms of this section in any period of five years.

(6) The maximum duty-free import value in respect of which a rebate may be granted to the serving public servants in terms of subsection (3) shall be as follows—

Schedule: Maximum Allowable Thresholds

“Grade of Serving Public Servant (or Equivalent in other Commissions)	Maximum Amount (US\$)
B and C	2 500
D and E	4 000
Deputy Director	10 000”

(7) No rebate shall be granted in terms of this section unless the serving public servant furnishes with the following documents—

- (a) an application letter to be considered as a beneficiary in terms of this section;

- (b) recommendation letter from the responsible Permanent Secretary confirming employment as stated in subsections (2) and (3);
- (c) a copy of the intended beneficiary serving public servant's driver's licence;
- (d) a purchase invoice for the motor vehicle being imported;
- (e) approval letter from CMED (Private) Limited for the loan made in terms of subsection (2)(a), in the case of funding from the CMED Transport Purchase Fund.

(8) In consideration of an application for a rebate under this section, the Secretary responsible for Finance may—

- (a) only grant a rebate for motor vehicles purchased from traceable and registered car dealers;
- (b) request for proof of source of funds where in exercising his or her discretion in terms of subsection (3) (a), direct that the applicant furnish such proof to him or her.

(9) In consideration of an application for a rebate under this section, the Commissioner may—

- (a) revalue the motor vehicle in line with the existing customs valuation regulations in cases where he or she suspects undervaluation of the motor vehicle;
- (b) disqualify any serving public servant that wilfully undervalues a motor vehicle imported in terms of this section.

(10) No serving public servant to whom a rebate of duty has been granted in terms of this section shall, before expiry of five (5) years from the date of importation of a motor vehicle, sell, offer or display for sale, lease or hire the motor vehicle to any other person in respect of which a rebate of duty on such motor vehicle was granted, without the prior written permission of the Commissioner.

(11) If any serving public servant deals with or disposes of the motor vehicle contrary to subsection (10), they shall be liable to pay to the Commissioner, assessed residual duty including interest on the assessed duty thereof.

(12) The Commissioner may remit the duty on any motor vehicle imported under rebate in terms of this section which is proved to her or his satisfaction to have, as a result of an accident, been damaged beyond economic repair.

(13) Notwithstanding the specified maximum duty-free thresholds specified in this section, the Commissioner shall clear any motor vehicle on which approval would have been granted by the Secretary responsible for Finance before 31st December, 2023, using the duty-free thresholds specified in Statutory Instrument 124 of 2022;

- (b) Section 144V (*Rebate of Duty on Motor Vehicles Imported under the Health Service Motor Vehicle Scheme*) of the principal regulations is amended by the repeal thereof and substitution with the following—

“144V (*Rebate of Duty on Motor Vehicles Imported under the Health Service Motor Vehicle Scheme*)

144 (V). (1) In this section—

“motor vehicle” means a vehicle aged less than ten years from date of manufacture at the time of importation, admissible under the following Commodity Codes:

8703.21.90 8703.22.90 8703.23.19 8703.23.99 8703.24.90
8703.31.90 8703.32.19 8703.32.99 8703.33.90 8703.40.00
8703.50.00 8703.60.00 8703.70.00 8703.80.00 8703.90.90
8704.21.20 8704.21.30 8704.21.40 8704.21.50 8704.31.20
8704.31.30 8704.31.40 8704.31.50

Provided that—

- (a) Commodity code heading 87.02 shall not apply to motor vehicles designed for transport of fifteen or more people, including the driver; and
- (b) Commodity code heading 87.04 shall not apply to motor vehicles whose gross vehicle weight exceed five tonnes;
- (c) Commodity codes 8704.21.30, 8704.21.40, 8704.31.30 and 8704.31.40 shall apply only to single cabs.

(2) Subject to this section, a rebate of duty shall be granted in respect of one motor vehicle imported or taken out of bond by a serving public health worker of Zimbabwe who is employed by the Health Service Board and Grant Aided Health Facilities who has served for a period of not less than two (2) years, who is not issued with a condition of service motor vehicle and is not under any disciplinary proceedings, if such motor vehicle is:

- (a) procured using a loan availed under the Transport Purchase Fund managed through CMED (Private) Limited or the serving public servant's own resources; and

- (b) intended solely for the private and business use of the serving public servant and not for commercial or trade purposes.

(3) Notwithstanding the provisions of subsection (2) the Secretary responsible for Finance, in consultation with the Secretary responsible for Health, may approve the granting of a rebate of duty to Junior Doctors who have been in service for a period of less than two years, subject to submission of documents stated in paragraphs (a) to (e) of subsection (7).

(4) In exercising the discretion specified in sub-section (3), the Secretary responsible for Finance may indefinitely disqualify any serving public health worker who deliberately submits for approval, an invoice which does not reflect the correct market value of similar vehicles manufactured during the same period.

(5) Only one motor vehicle may be imported by a serving public health worker under rebate of duty in terms of this section in any period of five years.

(6) The maximum import value in respect of which a rebate may be granted to the serving public health worker in terms of subsection (3) shall be as follows—

Table 1: Schedule: Maximum Allowable Thresholds

Grade of Serving Public Health Worker	Maximum Amount (US\$)
B and C	2 500
D and E	4 000
Deputy Director	10 000
F-Specialist Doctors	15 000

(7) No rebate shall be granted in terms of this section unless the serving public health worker furnishes with the following documents—

- (a) an application letter to be considered as a beneficiary in terms of this section;
- (b) recommendation letter from the responsible Permanent Secretary confirming employment as stated in subsections (2) and (3);
- (c) a copy of the intended beneficiary serving public servant's driver's licence;
- (d) a purchase invoice for the motor vehicle being imported;
- (e) approval letter from CMED (Private) Limited for the loan made in terms of subsection (2)(a), in the case of funding from the CMED Transport Purchase Fund.

(8) In consideration of an application for a rebate under this section, the Secretary responsible for Finance may—

- (a) only grant a rebate for motor vehicles purchased from traceable and registered car dealers;
- (b) request for proof of source of funds where in exercising his or her discretion in terms of subsection (3)(a), it is directed that the applicant furnish such proof to him or her;

(9) In consideration of an application for a rebate under this section, the Commissioner may—

- (a) revalue the motor vehicle in line with the existing customs valuation

regulations in cases where he or she suspects undervaluation of the motor vehicle;

- (b) disqualify any serving public health worker that wilfully undervalues a motor vehicle imported in terms of this section.

(10) No serving public servant to whom a rebate of duty has been granted in terms of this section shall, before expiry of five (5) years from the date of importation of a motor vehicle, sell, offer or display for sale, lease or hire the motor vehicle to any other person in respect of which a rebate of duty on such motor vehicle was granted, without the prior written permission of the Commissioner.

(11) If any serving public health worker deals with or disposes of the motor vehicle contrary to subsection (10), they shall be liable to pay to the Commissioner, assessed residual duty including interest on the assessed duty thereof.

(12) The Commissioner may remit the duty on any motor-vehicle imported under rebate in terms of this section which is proved to her or his satisfaction to have, as a result of an accident, been damaged beyond economic repair.

(13) Notwithstanding the specified maximum duty-free thresholds specified in this section, the Commissioner shall clear any motor vehicle on which approval would have been granted by the Secretary responsible for Finance before 31st December, 2023, using the duty-free thresholds specified in Statutory Instrument 124 of 2022.

(14) Statutory Instrument 124 of 2022 and Statutory Instrument 206 of 2022, shall cease to apply after 31st December 2023.”.

Value Added Tax (General) (Amendment) Regulations, 2023
(No.64)

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

1. (1) These regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2023 (No. 64).

(2) These regulations shall come into effect from 1st January, 2024.

2. The Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003 (hereinafter referred to as the principal regulations), are amended in Part II by the repeal of sections 12, 13, 14 and 15.

3. The principal regulations are amended by the deletion of the First Schedule and insertion of the following Schedule—

“FIRST SCHEDULE (*Sections 9 and 10*)

EXEMPTION OF CERTAIN GOODS OR SERVICES AND IMPORTS
FROM PAYMENT OF VALUE-ADDED TAX

PART I

EXEMPTION: THE SUPPLY OF CERTAIN GOODS OR SERVICES

The goods or services in respect of which the exemption under paragraph (j) of section 11 of the Act shall apply, shall be as follows—

- (1) Water supplied through a pipe for domestic use.
- (2) Items of agricultural equipment or machinery referred to in paragraph 4 of Part II of this Schedule.
- (3) Fuel and fuel products referred to in paragraph 5 of Part II of this Schedule.
- (4) Tobacco supplied on the auction floors in terms of the Tobacco Industry and Marketing Act [*Chapter 18:20*];
- (5) Commission charges on tobacco sales at auction floors.
- (6) Ethanol fuel under tariff code 2207.10.10.

Value Added Tax (General) (Amendment) Regulations, 2023
(No.64)

(7) Other tobacco not sold on the auction floor referred to in paragraph 3 of Part II of this Schedule.

(8) Other goods and agricultural produce (excluding live animals, groundnuts, cotton seed, soya beans and products thereof, except where specifically provided in these regulations) with the Commodity Codes listed in paragraph (7) seven of Part II of this Schedule.

(9) Ancillary services supplied by National Pharmaceutical Company (Nat Pharm) including storage, handling and distribution.

(10) Goods and services provided by the Medical Statutory Bodies.

(11) Sanitary wear and sanitary products of the following Commodity Codes:—

Heading No.	Commodity Code	Description of goods
39.26	3926.90.70	Menstrual cups
40.14	4014.90.20	Menstrual cups
96.19	9619.00.10	Tampons
	9619.00.40	Sanitary towels (pads)
	9619.00.20	Disposable napkins
	9619.00.90	Other

(12) Animal feed:

(a) goods consisting of—

- (i) any substance obtained by a process of crushing, gristing or grinding or by addition to any substance which possesses or is alleged to possess nutritive properties; or
- (ii) any condimental food, vitamin or mineral substance or other substance which possesses or is alleged to possess nutritive properties; or
- (iii) any bone product, intended or sold for the feeding of livestock, poultry, fish or wild animals (including wild birds);

(b) stock lick or substance which is of a kind which can be and is in fact used as a stock lick, whether or not such stock lick or substance possesses medicinal properties;

(13) Animal remedy: i.e. goods consisting of a substance intended or offered for use in respect of livestock, poultry, fish or wild animals, including wild birds, for the diagnosis, prevention, treatment or cure of any disease,

infection or other unhealthy condition, or for the maintenance or improvement of health, growth, production or working capacity.

(14) Fertiliser: i.e. goods consisting of a substance in its final form which is intended or offered for use in order to improve or maintain the growth of plants or the productivity of the soil.

(15) Pesticide: i.e. goods consisting of any chemical substance or biological remedy, or any mixture or combination of any such substance or remedy, intended or offered for use—

- (a) in the destruction, control, repelling, attraction, disturbance or prevention of any undesired microbe, alga, bacterium, nematode, fungus, insect, plant, vertebrate or invertebrate; or
- (b) as a plant growth regulator, defoliant, desiccant, adjuvant or legume inoculant;
and any other chemical substance or biological remedy, or any mixture or combination of any such substance or remedy which the Minister responsible for agriculture may by notice in the *Gazette* declare to be a pesticide.

(16) Plants: i.e. goods consisting of living trees and other plants, bulbs, roots, cuttings and similar plant products in a form used for cultivation.

(17) Rates charged by local authority.

(18) Supply of domestic electricity.

PART II

EXEMPTION: CERTAIN GOODS IMPORTED INTO ZIMBABWE

The goods in respect of which the exemption under subsection (3) of section 12 of the Act shall apply, shall be as follows—

Imported goods which are entered or are required to be entered under the Customs Act.

(1) Goods imported into Zimbabwe which fall under any item or heading, as contemplated in the Customs Act, mentioned below, to the extent indicated, and regardless of whether or not customs duty is payable or a rebate of customs duty is granted in terms of the Customs Act:

Description—

- (a) goods imported by international relief organisations for free distribution among persons in need;
- (b) goods for the exclusive use of—

Value Added Tax (General) (Amendment) Regulations, 2023
(No.64)

- (i) governments other than the Government of Zimbabwe;
 - (ii) foreign diplomatic missions and other international representatives designated by the Minister responsible for foreign affairs;
 - (iii) the Head of State of Zimbabwe;
 - (iv) the former Heads of State of Zimbabwe;
 - (v) the Government of Zimbabwe, covered by a Government Duty Free Certificate issued by the Secretary of the Ministry concerned;
- (c) personal effects and sporting and recreational equipment, new or used—
 - (i) imported either as accompanied or unaccompanied passengers' baggage by non-residents of Zimbabwe for their own use during their stay in Zimbabwe;
 - (ii) exported by residents of Zimbabwe for their own use while abroad and subsequently re-imported either as accompanied or unaccompanied passengers' baggage by such residents;
- (d) goods imported as accompanied passengers' baggage either by non-residents or residents of Zimbabwe and cleared at the place where such persons disembark or enter Zimbabwe to the value equivalent to two hundred United States dollars, once in a calendar month, including—
 - (i) an open packet of cigarettes;
 - (ii) an open packet of pipe tobacco;
- (e) personal and household effects, but excluding industrial, commercial or agricultural plant, alcoholic beverages and tobacco goods, the *bona fide* property of an immigrant, including a returning resident of Zimbabwe after an absence of two years or more, and members of his family, imported for his or her own use on change of his residence to Zimbabwe:

Provided that—

- (i) the said goods are not disposed of within a period of two years as from the date of entry;
- (ii) no exemption shall be granted in terms of this Part in respect of any motor-vehicle imported by an immigrant, including a returning resident, who is, at the time of his arrival, is under the age of sixteen years;

For the purposes of paragraph (e) an "immigrant" means any person who enters Zimbabwe—

- (a) to take up employment or permanent residence; or
- (b) as a visitor but remains to take up employment or permanent residence; or
- (c) as a diplomat but remains to take up employment or permanent residence or to attend any educational institution; or
- (d) for the purpose of attending any educational institution; and includes the spouses of such person, but excludes any person who has previously resided or been employed in Zimbabwe, unless such a person is returning to Zimbabwe after having resided outside Zimbabwe for a period of not less than two years;

(f) goods imported—

- (i) under any technical assistance agreement; or
- (ii) in terms of an obligation under any multilateral international agreement to which Zimbabwe is a party;

Provided that goods imported under this item shall not be sold or disposed of to any party who is not entitled to any privileges under this item;

(g) travellers' cheques and bills of exchange, denominated in foreign currency.

(2) Any of the following items imported into Zimbabwe—

- (a) human remains;
- (b) goods imported under an international carnet.

(3) Goods which are conveyed to Zimbabwe for conveyance to any export country.

(4) Items of agricultural equipment or machinery of the following Commodity Codes—

Heading No.	Commodity Code	Description of goods
84.24	8424.82.00	Agricultural or horticultural spray guns and similar appliances.
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.

Value Added Tax (General) (Amendment) Regulations, 2023
(No.64)

Heading No.	Commodity Code	Description of goods
84.33		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.
87.01		Tractors (other than tractors of heading 87.09).

(5) Fuel and fuel products of the following Commodity Codes —

Heading No.	Commodity Code	Description of goods
27.10	2710.12.11	Aviation spirit
	2710.12.12	Unleaded petrol
	2710.12.19	Other
	2710.12.20	Spirit type (gasoline type); jet fuel
2710.19.11	Kerosene type jet fuel having a density at 20°C (expressed in kilograms per litre of less than 0.8962 and a flash point (closed test at sea level) of less than 66°C	
	2710.19.12	Other kerosene type jet fuel
	2710.19.13	Power kerosene, having a density at 200C (expressed in kilograms per litre) of no lower than 0.796 and a flash point (closed test at sea level) of not lower than 21°C and not higher than 44°C
	2710.19.14	Other power kerosene
2710.19.16	Illuminating or heating kerosene, having a density at 20°C (expressed in kilograms per litre of not less than 0.8962 and a flash point (closed test at sea level) of less than 66°C	
	2710.19.19	Other kerosene
	2710.19.29	Diesel
	2710.19.30	Other fuel oils

(6) Items of other tobacco of the following Commodity Codes: —

Heading No.	Commodity Code	Description of goods
24.01		Unmanufactured Tobacco; Tobacco Refuse.

(7) Other goods with the following Commodity Codes—

Heading, No	Commodity Code	Description of goods
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter (excluding cream)
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter (excluding cream)
07.02		Tomatoes, fresh or chilled
07.03	0703.10.00	Onions and shallots
	0703.20.00	Garlic
07.04		Cabbages, cauliflowers, kohlrabi kale and similar edible brassicas, fresh or chilled
07.05		Lettuce (<i>lactuca sativa</i>) and chicory (<i>cichorium</i> spp.), Fresh or chilled.
07.06	0706.10.00	Carrots and turnips
07.07		Cucumbers and gherkins, fresh or chilled
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled
07.09	0709.20.00	Asparagus
	0709.40.00	Celery other than celeriac
	0709.51.00	Mushrooms of the genus <i>agaricus</i>
	0709.59.00	Other
	0709.60.10	Chillies
	0709.60.90	Other
	0709.70.00	Spinach, new zealand spinach and orache (garden spinach)
	0709.91.00	Globe artichokes
	0709.92.00	Olives
	0709.93.00	Pumpkins, squash and gourds
	0709.99.00	Other
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen
07.11	0711.40.00	Cucumbers and gherkins
	0711.51.00	Mushrooms of the genus <i>agaricus</i>
	0711.59.00	Other
	0711.90.00	Other vegetables; mixtures of vegetables
07.12		Dried vegetables whole, cut, sliced, broken, or in powder, but not further prepared
07.13		Dried leguminous vegetables shelled, whether or not skinned or split
07.14	0714.20.00	Sweet potatoes
08.03		Bananas, including plantains, fresh or dried

Value Added Tax (General) (Amendment) Regulations, 2023
(No.64)

08.04	0804.40.00	Avocados
	0804.50.00	Guavas, mangoes and mangosteens
08.05	0805.10.00	Oranges
	0805.40.00	Grapefruit and pomelons
	0805.50.00	Lemons (citrus limon, citrus limonium) and limes (citrus aurantifolia, citrus latifolia),
	0805.90.00	Other
08.06	0806.10.00	Fresh grapes
08.07		Melons (including water melon and pawpaws (papayas), fresh
	0807.11.00	Watermelons
	0807.19.00	Other
	0807.20.00	Pawpaws (papayas)
08.08		Apples, pears and quinces, fresh
08.09		Apricots, cherries, peaches (including nectarines) plums and sloes, fresh
08.10		Other fruit, fresh
10.01		Wheat and meslin
10.05		Maize (corn)
10.06		Rice
11.01		Wheat or meslin flour
11.02	1102.20.10	Maize (corn) flour in bulk, in packings of 50kg or more
	1102.20.21	Maize (corn) flour in immediate packings of a content less than 5kg
	1102.20.29	Other maize (corn) flour
12.12	12.12.93.00	Sugar cane
15.07		Soya bean oil and its fractions, whether or not refined, but not chemically modified
15.08	1508.90.10	Cooking oil (ground nut)
15.12	1512.19.10	Cooking oil (sunflower seed, safflower seed)
	1512.29.10	Cooking oil (cotton seed)
15.15	15.15.29.10	Cooking oil (maize (corn) seed)
15.17	1517.10.00	Margarine excluding liquid margarine
17.01	1701.13.00	Cane sugar specified in subheading note 2 to this Chapter
	1701.14.00	Other cane sugar
19.05	1905.10.00	Crispbread
	1905.20.00	Gingerbread and the like
	1905.90.10	Plain bread
	1905.90.20	Plain buns and rolls

25.01		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.
30.01		Glands and other organs for organotherapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organotherapeutic uses; heparine and its salts; other human or animal substance prepared for therapeutic or prophylactic uses, not elsewhere specified or included
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, and other blood fractions and immunological products, whether or not modified or obtained by means of bio- technological processes; vaccines; toxins; cultures of micro-organisms (excluding yeasts) and similar products
30.03		Medicaments (excluding goods of heading no. 30.02, 30.05, or 30.06) Consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packaging for retail sale.
30.04		Medicaments (excluding goods of heading no. 30.02, 30.05, or 30.06) Consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems or in forms or packings for retail sale.
30.05		Wadding, gauze, bandages and similar articles (for example dressings, adhesive plasters poultices), impregnated or coated with pharmaceutical substances or put in forms or packaging for retail sale for medical, surgical, dental or veterinary purposes.
30.06		Pharmaceutical goods specified in note 4 to this Chapter
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled
87.14		Parts and accessories of vehicles of headings 87.13

(8) Goods and services imported by the Medical Statutory Bodies.

(9) Sanitary wear and sanitary products of the following Commodity Codes—

Value Added Tax (General) (Amendment) Regulations, 2023
(No.64)

Heading No.	Commodity Code	Description of goods
39.26	3926.90.70	Menstrual cups
40.14	4014.90.20	Menstrual cups
96.19	9619.00.10	Tampons
	9619.00.40	Sanitary towels (pads)
	9619.00.20	Disposable napkins
	9619.00.90	Other

(10) Agricultural inputs listed in Part I in paragraphs 12, 13, 14, 15 and 16”.

4. The principal regulations are amended by the repeal of the Second Schedule.

Customs and Excise (Tariff) (Amendment) Notice, 2023 (No. 4)

IT is hereby notified that the Minister of Finance, Economic Development and Investment Promotion 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, 2023 (No. 4).

(2) This notice shall come into effect on 1st January, 2024.

2. The First Schedule of the Customs and Excise (Tariff) Notice, 2022, published in Statutory Instrument 203 of 2022, is amended by the deletion of the following—

Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
	2009.11.00	Frozen	Kg	40%	40%
	2009.12.00	Not Frozen of a Brix value not exceeding 20	Kg	40%	40%
	2009.19.00	Other	Kg	40%	40%
	2009.21.00	Of a Brix value not exceeding 20	Kg	40%	40%
	2009.29.00	Other	Kg	40%	40%
	2009.31.00	Of a Brix value not exceeding 20	Kg	40%	40%
	2009.39.00	Other	Kg	40%	40%
	2009.41.00	Of a Brix value not exceeding 20	Kg	40%	40%
	2009.49.00	Other	Kg	40%	40%
	2009.50.00	Tomato Juice	Kg	40%	40%
	2009.61.00	Of a Brix value not exceeding 30	Kg	40%	40%
	2009.69.00	Other	Kg	40%	40%
	2009.71.00	Of a Brix value not exceeding 20	Kg	40%	40%
	2009.79.00	Other	Kg	40%	40%
	2009.81.00	Cranberry (<i>vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium Vitis-idaea</i>) juice	Kg	40%	40%
	2009.89.00	Other	Kg	40%	40%
	2009.90.00	Mixtures of juices	Kg	40%	40%

Customs and Excise (Tariff) (Amendment) Notice, 2023 (No. 4)

Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
21.06	2106.90.10	--- Opaque beer powder	Kg	5% + Excise	5% + Excise
22.02	2106.90.90	--- Other	Kg	10%	10%
	2202.10.11	---- Flavoured aerated waters	1. Kg 2. L	US\$0.50/L	US\$0.50/L
	2202.10.19	---- Energy drinks	1. Kg 2. L	US\$0.50/L + Excise	US\$0.50/L + Excise
	2202.10.90	--- Other	1. Kg 2. L	US\$0.50/L	US\$0.50/L
	2202.91.00	-- Non-alcoholic beer	1. Kg 2. L	85%	85%
	2202.99.10	--- Maheu	1. Kg 2. L	85%	85%
	2202.99.90	--- Other	1. Kg 2. L	85%	85%
22.03	2203.00.11	---- Containing not less than 2g (dry weight) of the water-insoluble mash or water-insoluble residue of the mash from which it is derived per 100ml	1. Kg 2. L	25% + Excise	25% + Excise
	2203.00.19	---- Other	1. Kg 2. L	25% + Excise	25% + Excise
	2203.00.91	---- Clear beer made from sorghum, wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2203.00.99	---- Other	1. Kg 2. L	100% + Excise	100% + Excise
22.04	2204.10.11	---- Wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.10.19	---- Other	1. Kg 2. L	95% + Excise	95% + Excise
	2204.10.91	---- Wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.10.99	---- Other	1. Kg 2. L	75% + Excise	75% + Excise
	2204.21.11	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.21.12	---- Other wine	1. Kg 2. L	75% + Excise	75% + Excise
	2204.21.13	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.21.19	---- Other	1. Kg 2. L	95% + Excise	95% + Excise

S.I. 249 of 2023

Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2204.21.91	- - - - Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.21.92	- - - - Other wine	1. Kg 2. L	95% + Excise	95% + Excise
	2204.21.93	- - - - Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.21.99	- - - - Other	1. Kg 2. L	95% + Excise	95% + Excise
	2204.22.11	- - - - Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.22.12	- - - - Other wine	1. Kg 2. L	75% + Excise	75% + Excise
	2204.22.13	- - - - Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.22.19	- - - - Other	1. Kg 2. L	95% + Excise	95% + Excise
	2204.22.91	- - - - Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.22.92	- - - - Other wine	1. Kg 2. L	95% + Excise	95% + Excise
	2204.22.93	- - - - Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.22.99	- - - - Other	1. Kg 2. L	95% + Excise	95% + Excise
	2204.29.11	- - - - Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.29.12	- - - - Other wine	1. Kg 2. L	75% + Excise	75% + Excise
	2204.29.13	- - - - Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.29.19	- - - - Other	1. Kg 2. L	95% + Excise	95% + Excise
	2204.29.91	- - - - Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.29.92	- - - - Other wine	1. Kg 2. L	95% + Excise	95% + Excise
	2204.29.93	- - - - Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.29.99	- - - - Other	1. Kg 2. L	95% + Excise	95% + Excise
	2204.30.00	- Other grape must	1. Kg 2. L	95% + Excise	95% + Excise
22.05	2205.10.11	- - - - Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise

Customs and Excise (Tariff) (Amendment) Notice, 2023 (No. 4)

Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2205.10.19	---- Other	1. Kg 2. L	75% + Excise	75% + Excise
	2205.10.91	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2205.10.99	---- Other	1. Kg 2. L	95% + Excise	95% + Excise
	2205.90.11	---- Wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2205.90.19	---- Other	1. Kg 2. L	75% + Excise	75% + Excise
	2205.90.91	---- Wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2205.90.99	---- Other	1. Kg 2. L	95% + Excise	95% + Excise
22.06	2206.00.10	--- Cider	1. Kg 2. L	80% + Excise	80% + Excise
	2206.00.20	--- Perry	1. Kg 2. L	80% + Excise	80% + Excise
	2206.00.30	--- Mead	1. Kg 2. L	80% + Excise	80% + Excise
	2206.00.41	---- Containing not less than 2g (dry weight) of the water-insoluble mash or water-insoluble residue of the mash from which it is derived per 100ml	1. Kg 2. L	Excise	Excise
	2206.00.49	---- Other	1. Kg 2. L	25% + Excise	25% + Excise
	2206.00.51	---- Of an alcoholic strength by volume exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2206.00.52	---- Of an alcoholic strength by volume exceeding 14% vol	1. Kg 2. L	80% + Excise	80% + Excise
	2206.00.53	---- Of an alcoholic strength by volume not exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2206.00.59	---- Other	1. Kg 2. L	80% + Excise	80% + Excise
	2206.00.61	---- Of an alcoholic strength by volume exceeding 14% vol	1. Kg 2. L	95%	95%
	2206.00.69	---- Other	1. Kg 2. L	95%	95%
	2206.00.71	---- Of an alcoholic strength by volume exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise

S.I. 249 of 2023

Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2206.00.72	---- Of an alcoholic strength by volume exceeding 14% vol	1. Kg 2. L	60% + Excise	60% + Excise
	2206.00.73	---- Of an alcoholic strength by volume not exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2206.00.79	---- Other	1. Kg 2. L	80% + Excise	80% + Excise
	2206.00.90	--- Other	1. Kg 2. L	80% + Excise	80% + Excise
22.08	2208.20.11	---- Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	Excise	Excise
	2208.20.19	---- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise	US\$5.00/L or US\$10.00/ LAA + Excise
	2208.20.90	--- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise	US\$5.00/L or US\$10.00/ LAA + Excise
	2208.30.10	--- Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	Excise	Excise
	2208.30.90	--- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise	US\$5.00/L or US\$10.00/ LAA + Excise
	2208.40.11	---- Containing not more than 40% of imported spirit	1. Kg 2. L 3. LAA	Excise	Excise
	2208.40.19	---- Other	1. Kg 2. L 3. LAA	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise
	2208.40.90	--- Tafia	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise	US\$5.00/L or US\$10.00/ LAA + Excise
	2208.50.11	---- Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	Excise	Excise

Customs and Excise (Tariff) (Amendment) Notice, 2023 (No. 4)

Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2208.50.19	---- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise	US\$5.00/L or US\$10.00/ LAA + Excise
	2208.50.90	--- Geneva	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise	US\$5.00/L or US\$10.00/ LAA + Excise
	2208.60.10	--- Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	Excise	Excise
	2208.60.90	--- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise	US\$5.00/L or US\$10.00/ LAA + Excise
	2208.70.10	--- Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	Excise	Excise
	2208.70.90	--- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise	US\$5.00/L or US\$10.00/ LAA + Excise
	2208.90.21	---- Wholly produced in Zimbabwe	1. Kg 2. L 3. LAA	Excise	Excise
	2208.90.29	---- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise	US\$5.00/L or US\$10.00/ LAA + Excise
	2208.90.91	---- Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	Excise	Excise
	2208.90.99	---- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise	US\$5.00/L or US\$10.00/ LAA + Excise

and substitution with the following—

S.I. 249 of 2023

Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
	2009.11.00	Frozen	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.12.00	Not Frozen of a Brix value not exceeding 20	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.19.00	Other	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.21.00	Of a Brix value not exceeding 20	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.29.00	Other	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.31.00	Of a Brix value not exceeding 20	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.39.00	Other	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.41.00	Of a Brix value not exceeding 20	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.49.00	Other	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax

Customs and Excise (Tariff) (Amendment) Notice, 2023 (No. 4)

Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2009.50.00	Tomato Juice	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.61.00	Of a Brix value not exceeding 30	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.69.00	Other	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.71.00	Of a Brix value not exceeding 20	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.79.00	Other	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.81.00	Cranberry (<i>vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.89.00	Other	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.90.00	Mixtures of juices	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
21.06	2106.90.10	- - - Opaque beer powder	Kg	5% + Excise + Beverages Sugar Content Special Surtax	5% + Excise + Beverages Sugar Content Special Surtax
	2106.90.90	- - - Other	Kg	10% + Beverages Sugar Content Special Surtax	10% + Beverages Sugar Content Special Surtax
22.02	2202.10.11	- - - - Flavoured aerated waters	1. Kg 2. L	US\$0.50/L + Beverages Sugar Content Special Surtax	US\$0.50/L + Beverages Sugar Content Special Surtax

S.I. 249 of 2023

Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2202.10.19	--- Energy drinks	1. Kg 2. L	US\$0.50/L + Excise + Beverages Sugar Content Special Surtax	US\$0.50/L + Excise + Beverages Sugar Content Special Surtax
	2202.10.90	--- Other	1. Kg 2. L	US\$0.50/L + Beverages Sugar Content Special Surtax	US\$0.50/L + Beverages Sugar Content Special Surtax
	2202.91.00	-- Non-alcoholic beer	1. Kg 2. L	85% + Beverages Sugar Content Special Surtax	85% + Beverages Sugar Content Special Surtax
	2202.99.10	--- Maheu	1. Kg 2. L	85% + Beverages Sugar Content Special Surtax	85% + Beverages Sugar Content Special Surtax
	2202.99.90	--- Other	1. Kg 2. L	85% + Beverages Sugar Content Special Surtax	85% + Beverages Sugar Content Special Surtax
22.03	2203.00.11	---- Containing not less than 2g (dry weight) of the water-insoluble mash or water-insoluble residue of the mash from which it is derived per 100ml	1. Kg 2. L	25% + Excise + Beverages Sugar Content Special Surtax	25% + Excise + Beverages Sugar Content Special Surtax
	2203.00.19	---- Other	1. Kg 2. L	25% + Excise + Beverages Sugar Content Special Surtax	25% + Excise + Beverages Sugar Content Special Surtax
	2203.00.91	---- Clear beer made from sorghum, wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2203.00.99	---- Other	1. Kg 2. L	100% + Excise + Beverages Sugar Content Special Surtax	100% + Excise + Beverages Sugar Content Special Surtax
22.04	2204.10.11	---- Wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.10.19	---- Other	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax

Customs and Excise (Tariff) (Amendment) Notice, 2023 (No. 4)

Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2204.10.91	- - - - Wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.10.99	- - - - Other	1. Kg 2. L	75% + Excise + Beverages Sugar Content Special Surtax	75% + Excise + Beverages Sugar Content Special Surtax
	2204.21.11	- - - - Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.21.12	- - - - Other wine	1. Kg 2. L	75% + Excise + Beverages Sugar Content Special Surtax	75% + Excise + Beverages Sugar Content Special Surtax
	2204.21.13	- - - - Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise Beverages Sugar Content Special Surtax	Excise Beverages Sugar Content Special Surtax
	2204.21.19	- - - - Other	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax
	2204.21.91	- - - - Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.21.92	- - - - Other wine	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax
	2204.21.93	- - - - Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.21.99	- - - - Other	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax
	2204.22.11	- - - - Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.22.12	- - - - Other wine	1. Kg 2. L	75% + Excise + Beverages Sugar Content Special Surtax	75% + Excise + Beverages Sugar Content Special Surtax

S.I. 249 of 2023

Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2204.22.13	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.22.19	---- Other	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax
	2204.22.91	----- Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.22.92	----- Other wine	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax
	2204.22.93	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.22.99	---- Other	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax
	2204.29.11	----- Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.29.12	----- Other wine	1. Kg 2. L	75% + Excise + Beverages Sugar Content Special Surtax	75% + Excise + Beverages Sugar Content Special Surtax
	2204.29.13	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.29.19	---- Other	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax
	2204.29.91	----- Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.29.92	----- Other wine	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax

Customs and Excise (Tariff) (Amendment) Notice, 2023 (No. 4)

Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2204.29.93	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.29.99	---- Other	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax
	2204.30.00	- Other grape must	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax
22.05	2205.10.11	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2205.10.19	---- Other	1. Kg 2. L	75% + Excise + Beverages Sugar Content Special Surtax	75% + Excise + Beverages Sugar Content Special Surtax
	2205.10.91	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2205.10.99	---- Other	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax
	2205.90.11	---- Wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2205.90.19	---- Other	1. Kg 2. L	75% + Excise + Beverages Sugar Content Special Surtax	75% + Excise + Beverages Sugar Content Special Surtax
	2205.90.91	---- Wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2205.90.99	---- Other	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax
22.06	2206.00.10	--- Cider	1. Kg 2. L	80% + Excise + Beverages Sugar Content Special Surtax	80% + Excise + Beverages Sugar Content Special Surtax

S.I. 249 of 2023

Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2206.00.20	- - - Perry	1. Kg 2. L	80% + Excise + Beverages Sugar Content Special Surtax	80% + Excise + Beverages Sugar Content Special Surtax
	2206.00.30	- - - Mead	1. Kg 2. L	80% + Excise + Beverages Sugar Content Special Surtax	80% + Excise + Beverages Sugar Content Special Surtax
	2206.00.41	- - - - Containing not less than 2g (dry weight) of the water-insoluble mash or water-insoluble residue of the mash from which it is derived per 100ml	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2206.00.49	- - - - Other	1. Kg 2. L	25% + Excise + Beverages Sugar Content Special Surtax	25% + Excise + Beverages Sugar Content Special Surtax
	2206.00.51	- - - - Of an alcoholic strength by volume exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2206.00.52	- - - - Of an alcoholic strength by volume exceeding 14% vol	1. Kg 2. L	80% + Excise + Beverages Sugar Content Special Surtax	80% + Excise + Beverages Sugar Content Special Surtax
	2206.00.53	- - - - Of an alcoholic strength by volume not exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2206.00.59	- - - - Other	1. Kg 2. L	80% + Excise+ Beverages Sugar Content Special Surtax	80% + Excise+ Beverages Sugar Content Special Surtax
	2206.00.61	- - - - Of an alcoholic strength by volume exceeding 14% vol	1. Kg 2. L	95% + Beverages Sugar Content Special Surtax	95% + Beverages Sugar Content Special Surtax

Customs and Excise (Tariff) (Amendment) Notice, 2023 (No. 4)

Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2206.00.69	---- Other	1. Kg 2. L	95% + Beverages Sugar Content Special Surtax	95% + Beverages Sugar Content Special Surtax
	2206.00.71	---- Of an alcoholic strength by volume exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2206.00.72	---- Of an alcoholic strength by volume exceeding 14% vol	1. Kg 2. L	60% + Excise + Beverages Sugar Content Special Surtax	60% + Excise + Beverages Sugar Content Special Surtax
	2206.00.73	---- Of an alcoholic strength by volume not exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2206.00.79	---- Other	1. Kg 2. L	80% + Excise + Beverages Sugar Content Special Surtax	80% + Excise + Beverages Sugar Content Special Surtax
	2206.00.90	--- Other	1. Kg 2. L	80% + Excise + Beverages Sugar Content Special Surtax	80% + Excise + Beverages Sugar Content Special Surtax
22.08	2208.20.11	---- Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2208.20.19	---- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/LAA + Excise + Beverages Sugar Content Special Surtax	US\$5.00/L or US\$10.00/LAA + Excise + Beverages Sugar Content Special Surtax
	2208.20.90	--- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/LAA + Excise + Beverages Sugar Content Special Surtax	US\$5.00/L or US\$10.00/LAA + Excise + Beverages Sugar Content Special Surtax
	2208.30.10	--- Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax

S.I. 249 of 2023

Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2208.30.90	- - - Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax
	2208.40.11	- - - - Containing not more than 40% of imported spirit	1. Kg 2. L 3. LAA	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2208.40.19	- - - - Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax
	2208.40.90	- - - Tafia	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax
	2208.50.11	- - - - Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2208.50.19	- - - - Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax
	2208.50.90	- - - Geneva	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax
	2208.60.10	- - - Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2208.60.90	- - - Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax

Customs and Excise (Tariff) (Amendment) Notice, 2023 (No. 4)

Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2208.70.10	--- Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2208.70.90	--- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/LAA + Excise + Beverages Sugar Content Special Surtax	US\$5.00/L or US\$10.00/LAA + Excise + Beverages Sugar Content Special Surtax
	2208.90.21	- - - - Wholly produced in Zimbabwe	1. Kg 2. L 3. LAA	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2208.90.29	---- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/LAA + Excise + Beverages Sugar Content Special Surtax	US\$5.00/L or US\$10.00/LAA + Excise + Beverages Sugar Content Special Surtax
	2208.90.91	---- Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2208.90.99	---- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/LAA + Excise + Beverages Sugar Content Special Surtax	US\$5.00/L or US\$10.00/LAA + Excise + Beverages Sugar Content Special Surtax

3. The Customs and Excise (Tariff) Notice, 2022, published in Statutory Instrument 203 of 2022, is amended by the insertion of the Third Schedule after the Second Schedule as follows—

“THIRD SCHEDULE

SPECIAL SURTAX ON BEVERAGES SUGAR CONTENT TARIFF

PART I

LEVY OF SPECIAL SURTAX ON BEVERAGES SUGAR CONTENT

Abbreviations, symbols and interpretations

1. (a) In the Schedule the abbreviations and symbols listed in the first column hereunder shall have the meanings assigned thereto in the second column hereunder:

Abbreviation or symbol	Meaning
AA	absolute alcohol
ASTM	American Society for Testing Materials
C	cent(s)
Cigs	cigarettes
°C	degree(s) Celsius
g	gram(s)
kg	kilogram(s)
L	litre(s)
m ³	cubic metre(s)
Unit	statistical unit to be
Vol	volume
%	percent
/	per

- (b) Notwithstanding the titles to the columns appearing in Part II:
- tariff headings appear in block capitals; and
 - column (2) includes tariff headings as well as tariff subheadings.

Special Surtax Payable

- The special surtax on the sugar content in beverages shall be in accordance with rates set out in Part II.
 - Where beverages specified in Part II do not contain labels or where such labels do not specify the quantum of sugar content, such beverages shall be deemed to contain 100 grams of sugar per litre thereof.
 - The Commissioner or the proper officer shall, where deemed necessary and for purposes of applying the special beverages sugar content special surtax specified in Part II, select a sample from any locally produced or imported beverage for purposes of verifying the sugar content in such beverage.

PART II

Heading No.	Commodity Code	Description of goods	Quantity Data	Beverages Sugar Content Special Surtax
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.		US\$0.002/g

Customs and Excise (Tariff) (Amendment) Notice, 2023 (No. 4)

Heading No.	Commodity Code	Description of goods	Quantity Data	Beverages Sugar Content Special Surtax
	2009.11.00	Frozen	Kg	US\$0.002/g
	2009.12.00	Not Frozen of a Brix value not exceeding 20	Kg	US\$0.002/g
	2009.19.00	Other	Kg	US\$0.002/g
	2009.21.00	Of a Brix value not exceeding 20	Kg	US\$0.002/g
	2009.29.00	Other	Kg	US\$0.002/g
	2009.31.00	Of a Brix value not exceeding 20	Kg	US\$0.002/g
	2009.39.00	Other	Kg	US\$0.002/g
	2009.41.00	Of a Brix value not exceeding 20	Kg	US\$0.002/g
	2009.49.00	Other	Kg	US\$0.002/g
	2009.50.00	Tomato Juice	Kg	US\$0.002/g
	2009.61.00	Of a Brix value not exceeding 30	Kg	US\$0.002/g
	2009.69.00	Other	Kg	US\$0.002/g
	2009.71.00	Of a Brix value not exceeding 20	Kg	US\$0.002/g
	2009.79.00	Other	Kg	US\$0.002/g
	2009.81.00	Cranberry (<i>vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium Vitis-idaea</i>) juice	Kg	US\$0.002/g
	2009.89.00	Other	Kg	US\$0.002/g
	2009.90.00	Mixtures of juices	Kg	US\$0.002/g
21.06	2106.90.10	--- Opaque beer powder	Kg	US\$0.002/g
	2106.90.90	--- Other	Kg	US\$0.002/g
22.02	2202.10.11	---- Flavoured aerated waters	1. Kg 2. L	US\$0.002/g
	2202.10.19	---- Energy drinks	1. Kg 2. L	US\$0.002/g
	2202.10.90	--- Other	1. Kg 2. L	US\$0.002/g
	2202.91.00	-- Non-alcoholic beer	1. Kg 2. L	US\$0.002/g
	2202.99.10	--- Maheu	1. Kg 2. L	US\$0.002/g
	2202.99.90	--- Other	1. Kg 2. L	US\$0.002/g
22.03	2203.00.11	---- Containing not less than 2g (dry weight) of the water-insoluble mash or water-insoluble residue of the mash from which it is derived per 100ml	1. Kg 2. L	US\$0.002/g

S.I. 249 of 2023

Heading No.	Commodity Code	Description of goods	Quantity Data	Beverages Sugar Content Special Surtax
	2203.00.19	---- Other	1. Kg 2. L	US\$0.002/g
	2203.00.91	---- Clear beer made from sorghum, wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2203.00.99	---- Other	1. Kg 2. L	US\$0.002/g
22.04	2204.10.11	---- Wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.10.19	---- Other	1. Kg 2. L	US\$0.002/g
	2204.10.91	---- Wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.10.99	---- Other	1. Kg 2. L	US\$0.002/g
	2204.21.11	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.21.12	---- Other wine	1. Kg 2. L	US\$0.002/g
	2204.21.13	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.21.19	---- Other	1. Kg 2. L	US\$0.002/g
	2204.21.91	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.21.92	---- Other wine	1. Kg 2. L	US\$0.002/g
	2204.21.93	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.21.99	---- Other	1. Kg 2. L	US\$0.002/g
	2204.22.11	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.22.12	---- Other wine	1. Kg 2. L	US\$0.002/g
	2204.22.13	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.22.19	---- Other	1. Kg 2. L	US\$0.002/g
	2204.22.91	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.22.92	---- Other wine	1. Kg 2. L	US\$0.002/g

Customs and Excise (Tariff) (Amendment) Notice, 2023 (No. 4)

Heading No.	Commodity Code	Description of goods	Quantity Data	Beverages Sugar Content Special Surtax
	2204.22.93	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.22.99	---- Other	1. Kg 2. L	US\$0.002/g
	2204.29.11	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.29.12	---- Other wine	1. Kg 2. L	US\$0.002/g
	2204.29.13	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.29.19	---- Other	1. Kg 2. L	US\$0.002/g
	2204.29.91	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.29.92	---- Other wine	1. Kg 2. L	US\$0.002/g
	2204.29.93	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.29.99	---- Other	1. Kg 2. L	US\$0.002/g
	2204.30.00	- Other grape must	1. Kg 2. L	US\$0.002/g
22.05	2205.10.11	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2205.10.19	---- Other	1. Kg 2. L	US\$0.002/g
	2205.10.91	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2205.10.99	---- Other	1. Kg 2. L	US\$0.002/g
	2205.90.11	---- Wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2205.90.19	---- Other	1. Kg 2. L	US\$0.002/g
	2205.90.91	---- Wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2205.90.99	---- Other	1. Kg 2. L	US\$0.002/g
22.06	2206.00.10	--- Cider	1. Kg 2. L	US\$0.002/g
	2206.00.20	--- Perry	1. Kg 2. L	US\$0.002/g

S.I. 249 of 2023

Heading No.	Commodity Code	Description of goods	Quantity Data	Beverages Sugar Content Special Surtax
	2206.00.30	--- Mead	1. Kg 2. L	US\$0.002/g
	2206.00.41	---- Containing not less than 2g (dry weight) of the water-insoluble mash or water- insoluble residue of the mash from which it is derived per 100ml	1. Kg 2. L	US\$0.002/g
	2206.00.49	---- Other	1. Kg 2. L	US\$0.002/g
	2206.00.51	---- Of an alcoholic strength by volume exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2206.00.52	---- Of an alcoholic strength by volume exceeding 14% vol	1. Kg 2. L	US\$0.002/g
	2206.00.53	---- Of an alcoholic strength by volume not exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2206.00.59	---- Other	1. Kg 2. L	US\$0.002/g
	2206.00.61	---- Of an alcoholic strength by volume exceeding 14% vol	1. Kg 2. L	US\$0.002/g
	2206.00.69	---- Other	1. Kg 2. L	US\$0.002/g
	2206.00.71	---- Of an alcoholic strength by volume exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2206.00.72	---- Of an alcoholic strength by volume exceeding 14% vol	1. Kg 2. L	US\$0.002/g
	2206.00.73	---- Of an alcoholic strength by volume not exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2206.00.79	---- Other	1. Kg 2. L	US\$0.002/g
	2206.00.90	--- Other	1. Kg 2. L	US\$0.002/g
22.08	2208.20.11	---- Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.20.19	---- Other	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.20.90	--- Other	1. Kg 2. L 3. LAA	US\$0.002/g

Customs and Excise (Tariff) (Amendment) Notice, 2023 (No. 4)

Heading No.	Commodity Code	Description of goods	Quantity Data	Beverages Sugar Content Special Surtax
	2208.30.10	- - - Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.30.90	- - - Other	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.40.11	- - - - Containing not more than 40% of imported spirit	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.40.19	- - - - Other	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.40.90	- - - Tafia	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.50.11	- - - - Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.50.19	- - - - Other	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.50.90	- - - Geneva	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.60.10	- - - Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.60.90	- - - Other	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.70.10	- - - Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.70.90	- - - Other	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.90.21	- - - - Wholly produced in Zimbabwe	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.90.29	- - - - Other	1. Kg 2. L 3. LAA	US\$0.002/g

S.I. 249 of 2023

Heading No.	Commodity Code	Description of goods	Quantity Data	Beverages Sugar Content Special Surtax
	2208.90.91	---- Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.90.99	---- Other	1. Kg 2. L 3. LAA	US\$0.002/g

