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Customs and Excise (Designation of Foreign Currency Dutiable Goods) (Amendment) Notice, 2024 (No. 5)

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 (Designation of Foreign Currency Dutiable Goods) (Amendment) Notice, 2024 (No. 5).

(2) This notice shall be with effect on 1st August, 2024.

2. The Schedule of the Customs and Excise (Designation of Foreign Currency Dutiable Goods) Notice, 2018, published in Statutory Instrument 252A of 2018, is amended by the removal of the goods whose tariff codes and descriptions are listed below for the purposes of section 115(3) of the Act—

SCHEDULE (*Section 2(1)*)

Tariff	Description
0406.10.00	Fresh (unripened or uncured) cheese, including whey cheese, and curd
1202.42.00	Shelled, whether or not broken
1806.20.00	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of content exceeding 2 kg
1905.32.00	Waffles and wafers
2008.99.00	Other
2009.19.00	Other orange juice
2009.39.00	Other juice of any other citrus fruit
2009.79.00	Other apple juice
2009.89.00	Other juice of any other fruit, nut or vegetable

Customs and Excise (Designation of Foreign Currency Dutiable Goods) (Amendment) Notice, 2024 (No. 5)

2009.90.00	Mixtures of juices
2204.29.99	Other
4203.29.00	Other article of apparel and clothing
4203.40.00	Other clothing accessories
4205.00.00	Other articles of leather or of composition leather.

Customs and Excise (Tariff) (Amendment) Notice, 2024 (No. 6)

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. This notice may be cited as the Customs and Excise (Tariff) (Amendment) Notice, 2024 (No. 6).

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

“Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
			General	M.F.N.
0810.40.00	- - - - Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	Kg	40%	40%
8543.40.00	- Electronic cigarettes and similar personal electric vaporising devices	1. Kg 2. u	40%	40%”;

and substitution with the following—

“Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
			General	M.F.N.
0810.40.10	Blueberry	Kg	40%	40%
0810.40.90	Other	Kg	40%	40%

Customs and Excise (Tariff) (Amendment) Notice, 2024 (No. 6)

Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
			General	M.F.N.
8543.40.00	- Electronic cigarettes and similar personal electric vaporising devices	1. Kg 2. u	40%	40% + excise”;

3. The Second Schedule of the Tariff Notice is amended by the insertion of the following items—

“Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY
85.43	8543.40.00	- Electronic cigarettes and similar personal electric vaporising devices	1. Kg 2. u	US\$0.5/ml/unit.”.

Statutory Instrument 140 of 2024.

[CAP. 23:12

Value Added Tax (General) (Amendment) Regulations, 2024
(No. 70)

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. These regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2024 (No. 70).

2. The Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003, (hereinafter referred to as the principal regulations) are amended by the repeal of paragraphs 8 and 9 in Part I of the First Schedule and substitution with the following—

“(8) Unmanufactured tobacco supplied on the auction floors in terms of the Tobacco Industry and Marketing Act [*Chapter 18:20*] referred to in paragraph 6 of Part II of this Schedule;

(9) Other unmanufactured tobacco not sold on the auction floor referred to in paragraph 6 of Part II of this Schedule.”

3. The principal regulations are amended by the insertion of new paragraph in Part I of the First Schedule after paragraph 21—

“(22) The supply of pipeline transportation, handling and storage services for the purposes of delivery of petroleum products (fuel) by the National Oil Infrastructure Company of Zimbabwe established in terms of the Petroleum Act [*Chapter 13:22*], with effect from 1st January, 2024.

(23) Live cattle, pigs, goats, sheep and bovine semen.

(24) Poultry meat and kapenta.”.

4. The principal regulations are amended in Part II of the First Schedule by the repeal of Tariff Heading 84.32 in paragraph 4 and substitution with the following—

“Heading No.	Description of goods
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; (excluding commodity codes: 8432.80.10)

Value Added Tax (General) (Amendment) Regulations, 2024
(No. 70)

5. The principal regulations are amended in Part II of the First Schedule by the repeal of paragraph 6 and substitution with the following —

“Heading No.	Commodity Code	Description of goods
24.01	2401.10.10	Flue cured, of the Virginia type
	2401.10.20	Burley
	8424.82.00	Agricultural or horticultural
	2401.10.30	Dark fired
	2401.10.40	Oriental
	2401.10.50	Sun cured
	2401.10.90	Other”;

6. The principal regulations are amended in Part II of the First Schedule by the repeal in paragraph 7 of the goods with the following commodity codes —

“Heading No.	Commodity Code	Description of goods
08.10		Other fruit, fresh”;

and the substitution with the following —

“Heading No.	Commodity Code	Description of goods
08.10	0810.10.00	Strawberries
	0810.20.00	Raspberries, blackberries, mulberries and loganberries
	0810.30.00	Black, white or red currants and gooseberries
	0810.40.90	Other cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>
	0810.50.00	Kiwifruit
	0810.60.00	Durians
	0810.70.00	Persimmons
	0810.90.00	Other”;

7. The principal regulations are amended in Part II of the First Schedule by the insertion in paragraph 7 of the goods with the following commodity codes —

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“Heading. No	Commodity Code	Description of goods
01.02	0102.21.10	Bulls
	0102.21.90	Other
	0102.29.00	Other
01.03		Live swine
01.04		Live sheep and goats
02.07	0207.11.00	Not cut in pieces, fresh or chilled
	0207.12.00	Not cut in pieces, frozen
	0207.13.00	Cuts and offal, fresh or chilled
	0207.14.10	Mechanically deboned meat
	0207.14.90	Other
	0207.24.00	Not cut in pieces, fresh or chilled
	0207.25.00	Not cut in pieces, frozen
	0207.26.00	Cuts and offal, fresh or chilled
	0207.27.00	Cuts and offal, frozen
	0207.41.00	Not cut in pieces, fresh or chilled
	0207.42.00	Not cut in pieces, frozen
	0207.43.00	Fatty livers, fresh or chilled
	0207.44.00	Other, fresh or chilled
	0207.45.00	Other, frozen
	0207.51.00	Not cut in pieces, fresh or chilled
	0207.52.00	Not cut in pieces, frozen
	0207.53.00	Fatty livers, fresh or chilled
	0207.54.00	Other, fresh or chilled
	0207.55.00	Other, frozen
	0207.51.00	Not cut in pieces, fresh or chilled
	0207.60.00	Of guinea fowls
	03.05	0305.59.10
05.11	0511.10.00	Bovine semen
07.01	07.01.90.00	Other”;

8. The principal regulations are amended in Part II of the First Schedule by the insertion of the following as paragraph 12 with effect from 9th February, 2024—

Value Added Tax (General) (Amendment) Regulations, 2024
(No. 70)

“Heading No.	Commodity Code	Description of goods
49.01	4901.10.00	In single sheets, whether or not folded (published in braille)
49.02	4902.10.00	Appearing at least four times a week (published in braille)
49.05	4905.20.00	In book form (published in braille)
	4905.90.00	Other (published in braille)
66.02	6602.00.00	Mobility white canes
84.71	8471.60.10	Braille computer terminals specially designed for use by the blind
87.08	8708.94.00	Steering wheels, steering columns and steering boxes (motor vehicle parts specially constructed or adapted for use by disabled drivers)
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled
90.01	9001.30.00	Contact lenses
	9001.40.10	Refractive lenses of a kind used for sight correction
	9001.50.10	Refractive lenses of a kind used for sight correction
90.03	9003.11.10	Frames and mountings of plastic for corrective spectacle lenses
	9003.19.10	Frames and mountings of plastic for corrective spectacle lenses
	9003.90.00	Parts
90.04	9004.10.10	With refractive lenses, of a kind used for the correction of defective vision
	9004.90.10	Sunglasses (with refractive lenses of a kind used for the correction of defective vision)
90.21		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliance; artificial parts of the body; hearing aids and other appliances which are worn or carried or implanted in the body, to compensate for a defect or disability
91.01	9101.11.10	Braille watches (With mechanical display only)
	9101.19.10	Braille watches (Other)
	9101.21.10	Braille watches (With automatic winding)
	9101.91.10	Braille watches (Electrically operated)

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91.02	9102.11.10	Braille watches (With mechanical display only)
	9102.19.10	Braille watches (Other)
	9102.21.10	Braille watches (With automatic winding)
	9102.29.10	Braille watches (With automatic winding)
	9102.91.10	Braille watches (Electrically operated)
	9102.91.10	Braille watches (Electrically operated)
	9102.99.10	Braille watches (Other).”

9. The Value Added Tax (General) (Amendment) Regulations, 2024 (No. 69) published in Statutory Instrument 105 of 2024, shall be deemed to be effective from 1st January, 2024.

