**Value Added Tax
General Regulations, 2003**

*Statutory Instrument 273 of 2003**.*

*Amended by* ***S.I.’s 281/03****;106/04, 201/04, 234/04, 238/04; 47/05,53/05,120/05,150/05,181/05,193/05, 215/05; 3/06; 2/07, 175/07, 215/07; 110/08, 157/08; 9/09; 1/10, 75/10, 129/10, 181/10; 154/11; 21/12, 168/12, 197/12; 81/13, 159/13,171/2013; 172/14, 173/2014; 10/2015; 9/16, 154/2016; 26A/17, 40/17, 64/17, 97/17,161/2017; and 30/2018.*

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

**PART I
PRELIMINARY**

*Title and date of commencement*

**1**.  (1)  These regulations may be cited as the Value Added Tax (General) Regulations, 2003.

(2)  These regulations shall come into force from the date of commencement of the Value Added Tax Act [*Chapter 23:12*]

**1st January, 2004**—
**SI 40 of 2017** was gazetted on the 17th March,2017 purporting to amend this subsection by the addition of the following words after “2017“ *….” With the* ***exception of PART VI*** *which shall come into effect on the* ***1st January,2004*** “-Editor.

*Interpretation*

**2**.  In these regulations—

“**Authority** ” means the Zimbabwe Revenue Authority set up in terms of section 3 of the Revenue Authority Act [*Chapter 23:11*];

“ **Commissioner** ” means the Commissioner-General appointed in terms of section 19 of the Revenue Authority Act [*Chapter 23:11*];

“ **Customs tariff** ” means the customs tariff as defined in section 2 of the Customs and Excise Act [*Chapter 23:02*];

**“ form ”**—

(a)  means the appropriate form specified in the *Third Schedule* and prescribed by [subsection (1) of section *three*](NULL#3.1); and

(b)  may include the equivalent form prescribed in or used under the repealed regulations until stocks thereof are exhausted;

“ **tax** ” means tax payable in terms of section 6 of the Act.

*Prescribed forms*

**3**.  (1)  Any person transacting business with the Authority shall provide at his own expense all the Authority shall provide at his own expense all the relative forms, with the exception of the forms specified in the *Third Schedule* and numbered.

(2)  The form referred to in paragraph (*a*) of the definition of “ **form** ” in [section *two*](NULL#2) shall be the appropriate form obtainable from the office of the Zimbabwe Revenue Authority, Kurima House, corner of 4th Street and Gordon Silundika , Harare, or any office of the Authority and such form may be inspected at any such office free of charge.

Address updated by Editor – as at 3rd January , 2015.

(3)  No person other than the Authority or the Government Printer shall print or reproduce any form unless authorised by the Authority in writing.

(4)  Notwithstanding the definition of “**form**” in [subsections (*a*)](NULL#2.a) and [(*b*) of section 2](NULL#2.b),   the Commissioner may authorise the use of forms other than those prescribed for the various purposes specified in these regulations.

**PART II
VALUE-ADDED TAX ON SUPPLIES**

*Registration of suppliers*

**4**.  (1)  An application, in terms of section 23 of the Act, for a certificate of registration shall be made in form **REV 1** for application for new registration.

subs(1) substituted by SI 171 of 2013 with effect from the 1st January,2014

(2)  Where separate trades are carried on by any registered operator or a trade is carried on by any registered operator in branches or divisions, the registered operator may apply in terms of section 51 of the Act to the Commissioner for any such separate trade, branch or division to be registered separately for the purposes of the Act and shall comply with the requirements of [subsection (1)](NULL#4.1).

(3)  The Commissioner shall, if he is satisfied that the registered operator’s total value of the taxable supplies **within the period of 12 months** is likely to exceed the amount specified in the *Fourth Schedule* and that the application is in order and that the applicant should be so registered, issue to the applicant, a certificate in form **VAT 6.**

*Display of certificate of registration.*

**4A**.  (1)  A registered operator shall ensure that the original version of the certificate of registration is prominently displayed at all times upon the premises to which it relates .

(2)  [Subsection (1)](NULL#4A.1) shall not apply in respect of any period during which the certificate of registration is necessarily removed from the premises concerned for the purposes of doing anything in terms of the Act or for any other lawful purpose the proof whereof, n any proceedings against any person for contravention of [subsection (1)](NULL#4A.1) shall lie upon that person.

[Section 4A](NULL#4A) inserted by SI 106 of 2004 w.e.f. 7th May, 2004.

*Application for duplicate certificate of registration.*

**4B**.   (1)  An application from a registered operator for a duplicate certificate of registration to replace for a duplicate certificate of registration to replace one which has been registration to replace one which has been lost, destroyed or mutilated shall be made ,in writing or mutilated shall be made ,in writing, to the Commissioner.

(2)  If the Commissioner is satisfied that the registered operator’s application is in order and that the applicant should issued with a duplicate certificate of registration he shall,  on the payment of the prescribed fee, if any,issue a duplicate certificate of registration.

Where the application in terms of [subsection (1)](NULL#4B.1) concerns a certificate of registration which has been mutilated, that certificate of registration shall be surrendered to the Commissioner by the registered operator.

[Section 4B](NULL#4B) inserted by S.I.106 of 2004 w.e.f. 7th May,2004.

*Voluntary registration*

**5**.  (1)  Any trader who intends to apply for registration in terms of [subsection (3) of section *twenty-three*](NULL#23.3) registration in terms of subsection (3) of section 23 of the Act shall, before submitting his application, satisfy the Commissioner that he is eligible for registration.

(2)  An application for registration in terms of this section shall be accompanied with form **VAT 1**.

*Cancellation of registration*

**6**.  Every registered operator who—

(a)  is deregistered by the Commissioner in terms of subsection (1) of section 24 of the Act shall be notified of the deregistration by the Commissioner; or

(b)  intends to have his registration cancelled may apply to the Commissioner to cancel his registration in form **VAT 5**;

(c)  ceases to trade in terms of subsection (3) of section 24 of the Act shall notify the Commissioner **within 21 days** of the date of such cessation in form **VAT 5**;

and once the Commissioner is satisfied that the registered operator has complied with all his obligations as laid down in the Act and any other such conditions as he sees fit, he shall issue a notice of cancellation.

*Change of status*

**7**.  Subject to section 25 of the Act a registered operator shall, **within 21 days** of such change complete form **VAT 4** , highlighting the changed particulars and attach such necessary proof.

*Returns*

**8**.  (1)  A return in terms of subsection (1) of section 28 of the Act shall be furnished to the Commissioner in form **VAT 7**.

(2)  A return in terms of section 29 of the Act shall be furnished to the Commissioner in form **VAT 8.**

*Exempt supplies: Supply of certain goods or services*

**9**.  The goods or services in respect of which the exemption under paragraph (*j*) of section 11 of the Act shall apply, shall be as set forth in the *First Schedule.*

*Exempt supplies: Certain goods imported into Zimbabwe*

**10**.  The goods in respect of which the exemption under subsection (3) of section 12 of the Act shall apply, shall be as set forth in the *First Schedule*:

Provided that for the purposes of Part II of that *Schedule*—

(a)  the exemption in respect of the importation into Zimbabwe of such goods as fall under items (*n*), (*o*), (*p*) and (*q*) of paragraph I of the said Part shall not apply if at the time of export of such goods the supply of those goods was—

(i)  charged with tax at the rate of **zero %** in terms of section 10 of the Act; or

(ii)  before the fixed date and that supply would have been charged with tax at the rate of **zero %** in terms of section 10 of the Act, if the supply had taken place on or after the fixed date;

(b)  the exemption in respect of the importation of goods contemplated in items (*p*) and (*r*) of paragraph 1 of the said Part shall apply only to the extent of the value of the goods sent from Zimbabwe on the day they left Zimbabwe.

*Zero rating: Direct exports*

**11**.  Subject to paragraph (*a*) of subsection (1) of section 10 of the Act where goods are consigned or delivered in terms of paragraphs (*a*) or (*b*) of subsection (1) of section 2 of the Act in the definition of “**exported** ” tax shall be charged at **zero *%*.**

*Zero rating: Indirect exports.*

Inserted by SI 201 of 2004 w.e.f. 24th September, 2004.

**11A**.  Subject to paragraph (*a*) of subsection (1) of section 10 of the Act where goods are consigned or delivered in terms of paragraph (*d*) of subsection (1) of section 2 of the Act in the definition of “**exported** ” tax shall be charged at **zero *% ;***

Provided that—

(a)  registered operators seeking to benefit from zero rating of goods sold to non residents in terms of paragraph (d) of the definition of “**exported** ”  shall satisfy the Commissioner that they will comply with all exchange control regulations relating to export of goods;

(b)  where the Commissioner is satisfied that the goods referred to in paragraph (d) of the definition of “ **exported** ”  were not taken out of Zimbabwe, the seller of such goods shall become liable to the tax calculated at the prescribed rate;

(c)  the tax shall—

(i)  be debts due by the seller to the State; and

(ii)  be sued for and recovered by action by the Commissioner in any court of competent jurisdiction.

*Zero rating: Sale of going concern*

**12**.  Subject to proviso (ii) of paragraph (*e*) of subsection (1) of section 10 of the Act where the trade or part of a trade, as the case may be, is disposed of as a going concern and has been carried disposed of as a going concern and has been carried on in, on or in relation to goods or services applied mainly for purposes of such trade or part of a trade, as the case may be, and partly for other purposes, such goods or services shall,  where disposed of, be taxed at **zero *%*** if the sale represents the disposal of at least **51%** of the trade or part of a trade.

*Zero rating: Supply of goods for agricultural purposes, foodstuffs and goods for use by disabled persons*

**13**.  Subject to paragraph (*g*) of subsection (1) of section 10 of the Act agricultural section 10 of the Act agricultural goods, foodstuffs and goods for use by disabled persons in respect of the supply of which the rate of **zero *%*** shall apply shall be as set forth in the *Second Schedule.*

*Zero rating: Services other than telecommunication services*

**14**.  Subject to paragraph (*k*) of subsection (2) of section 10 of the Act any section 10 of the Act any services, **not being telecommunications** services as defined in terms of section 2 of the Postal and Telecommunications Act [*Chapter 12:05*], and are physically rendered elsewhere other than in Zimbabwe,  supplied to any person who utilises such services in Zimbabwe shall be charged at **zero *%*.**

*Zero rating: Tourism Services*

substituted by SI 10/15 w.e.f. 16th January, 2015

**15**.  Subject to section 10(2)(*q*) of the Act, any services to a tourist (as that word is defined in the Tourism Act [*Chapter 14:20*]), are charged with tax at the rate of **zero *%,* other than accommodation services** provided to that tourist by any of the following persons**, which shall be charged with tax at the rate** referred to in section **6(1)** of the Act—

(a)  the operator of a tourist facility designated as such in the **First Schedule** to the Tourism (Designated Tourist Facilities) (Declaration and Registration) Regulations, 1996, published in *SI 106/1996*;

    or

(b)  the owner of any place (other than a place wherein the owner ordinarily resides) where persons are provided, on the payment of a charge, with residential accommodation, whether with or without meals, commonly known as, but not limited to, a “**boarding-house**” or “**back-packers’ lodge** ”;

    or

(c)  the operator of a hunting safari.

*Zero rating: Production of documentary proofs*

**16**.  A registered operator, as proof that he is entitled to zero rate his supplies, and when required to do so, shall furnish the Commissioner, any of the following appropriate documents—

(a)  tax invoice; or

(b)  debit and credit notes; or

(c)  agreement of sale; or

(d)  lease agreement; or

(e)  contract document; or

(f)  export documents bearing the stamp of the Authority at the point of exit; or

(g)  other receipts where applicable; or

(h)  any other documents acceptable to the Commissioner.

*Accounting basis*

**17**.  (1)  Subject to section 14 of the Act a registered operator may apply to account for tax on a payment basis if the operator is—

(a)  a local authority; or

(b)  a public authority; or

(c)  an association not for gain.

(2)  Once an application is approved it may be changed if an application for the change is made to and approved by the Commissioner:

Provided that no application for change of accounting basis shall be accepted by the Commissioner if the application is made within a **period of 12 months** from the date of the last approved application.

*Motor vehicles*

**18**.  For the purposes of subparagraph (i) of paragraph (*d*) of subsection (2) of section 16 of the Act motor vehicle means any motor vehicle which is not a passenger motor vehicle as defined in subparagraph (2) of paragraph 14 of the Fourth Schedule to the Income Tax Act [*Chapter 23:06* ].

*Export processing zones*

**19**.  (1)  Subject to subsection (9) of section 44 of the Act the procedure for an application for a refund in respect of local purchases by an \**Export Processing Zones* licensee shall require the licensee to: —

(a)  submit a registration certificate issued in terms of the Export Processing Zones Act [*Chapter 14:07*] and attach a list of the panel of signatories who have been approved by the Commissioner;

**Editor’s note:** The \*EPZ Act Chapter 14:07 was repealed by the Zimbabwe Investment Authority Act [***Chapter 14:30***] on the 1st January, 2007.
In terms of section 34 of the ZIA Act , any licence issued continues in force

and

(b)  complete the refund claim form **VAT 10**; and

(c)  attach the tax invoice, debit or credit note and a schedule of all the relevant documents.

(2) No refund shall be allowed if made **after a period of 12 months** from the date of the original tax invoice.

*Interest on delayed refunds*

**20**.  Subject to section 45 of the Act if the Commissioner has not refunded any amount owing to the registered operator **within 30 days** after the date from which he received the tax return or the tax refund application,  interest shall be payable to the registered operator on the outstanding amount at the rate prescribed in the *Fifth Schedule*:

period reduced from 60 to 40 days by SI 3 of 2006 w.e.f. 1st January, 2006 and further reduced to the above period by SI 175 of 2007 w.e.f. 1st October, 2007

Provided that the Commissioner shall not be liable to pay interest where—

(a)  in the case of a registered operator’s return which is incomplete or defective in any material respect the **40 day** period will be calculated from the earlier of the date on which the registered operator rectifies the return and satisfies the Commissioner that the incompleteness or defectiveness thereof does not affect the amount of refund, or the date on which the Commissioner makes an assessment upon the registered operator reflecting the amount properly refundable; or

(b)  the Commissioner is prevented from satisfying himself as to the amount of the refund by being unable to gain access to the registered operator’s books of account and where the Commissioner has on a reasonable time from the receipt of the tax return, made a written or verbal request to the registered operator to access such books and records, the 40 day period for a refund will be suspended from the date the letter is delivered or posted, by registered mail or verbal request is made until the date on which such access is granted.

*Apportionment of tax*

**21**.  (1)  Apportionment of tax in terms of section 16 of the Act shall be based on turn-over.

(2)  Apportionment of tax on any other basis shall be subject to the approval of the Commissioner.

*Tax invoices*

**22**.  (1)  In addition to the requirements of subsection (1) of section 20 of the Act a registered operator shall issue a tax invoice in case of goods supplied to a—

(a)  registered operator every time a transaction takes place;

(b)  to any other recipient on the request of the recipient.

(2)  Subject to subsection (6) of section 20 of the Act where the issuing of a full tax invoice, debit or credit note will be impractical and the Commissioner is satisfied that sufficient records of the transaction are kept the registered operator may be permitted to omit certain details on the tax invoice, debit or credit note or dispense with a tax invoice, debit or credit note where —

(a)  the transactions consists of progressive taxable supplies and such supplies are made in accordance with a written contract for the supply of such services and such contract provide for a regular payment of a determinable amount; and

(b)  the recipient is in possession of a contract document; and

(c)  the contract document contains the supplier’s name, full address and the tax registration number; and

the recipient retains proof of payment of each regular amount in the form of bank statements or paid cheques.

*Use of a cash register*

**22A**.    All registered operators shall be required to use cash registers for the purposes of accounting for value added tax:

Provided that the Commissioner may, by notice published in the *Gazette*, exempt specific class of persons from the requirements of this section.

Inserted by S.I. 106 of 2004 w.e.f. 7th May ,2004.

*Requirements for a cash register*

**23**.  In addition to the requirements of subsection (4) of section 20 of the Act the Commissioner may allow the use of any cash register that is able to perform the following functions—

(a)  print sales slips for the customer with a back-up master audit roll;

(b)  store in a permanent manner all entries in English language, for a period of **at least 6 years**;

(c)  read, display and print the sales for the day as and when required and keep details of such readings and the final daily readings of sales which should include previous readings of the day done;

(d)  capable of splitting sales into tax liability categories specifying that the sale was either exempt from tax or charged at zero rate or at the standard rate;

(e)  display, visually, to the customer of the entries being made and produce till slips with the following details—

(i)  date and time of transaction;

(ii)  in case of **individuals**—

    A.full names; and

    B.value-added tax registration number;

(iii)  in the case of a **body corporate**—

    A.full corporate name; and

    B.value-added tax registration number;

(iv)  total value of sales before payment of tax;

(v)  total value of the sales and tax charged from the customer.

**PART IIA
DEFERMENT OF COLLECTION OF VALUE ADDED TAX**

Inserted by S.I. 47 of 2005 w.e.f. 8th April, 2005.

*Deferment of collection of value added tax on capital goods.*

**23A**.  An application for deferment of VAT shall be made in writing to the Commissioner and shall include—

(a)  the registered office address, and if different, the physical and postal addresses of the place of business;

(b)  full names, in the case of individuals, and in the case of a body corporate, the full corporate name and a certified copy of the certificate of incorporation or partnership agreement as the case may be;

(c)  tax registration number, if applicable;

(d)  banker’s name and account number;

(e)  a full description of the equipment or machinery in respect of which deferment of tax is sought, including the—

(i)  country of origin;

(ii)  quantity;

(iii)  value;

(iv)  the amount of tax which applicant wants to be deferred;

(f)  a letter of understanding from the importer stating—

(i)  the intended use of the equipment;

(ii)  that the equipment is for the exclusive use of the importer;

(iii)  that it is to be used exclusively for the intended purpose;

(iv)  that he or she will make full payment at terms set by the Commissioner;

(g)  where the equipment or machinery is to be used—

(i)  on a registered mining location as defined in terms of the Mines and Minerals Act [*Chapter 21:05*]; or

(ii)  exclusively for manufacturing or industrial purposes;

    a letter from the Zimbabwe Investment Centre confirming the applicant’s undertaking shall be attached to the application as well as an undertaking from the importer to the effect that the equipment or machinery will not be sold or otherwise disposed of in Zimbabwe without prior permission of the Commissioner and the payment of such tax as may be due.

*Qualification for deferment of tax*

Editor’s heading- see the ***Sixth Schedule***

**23B**.  Where an importer does not qualify for deferment in terms of [subsection (1)(f)](NULL#23B.1.f) the Commissioner may consider deferment of the tax if the applicant meets the conditions set by Commissioner.

*Conditions for deferment of tax.*

**23C**.  (1)  The Commissioner may, subject to the following conditions, authorise the deferment of the payment of tax—

(a)  if the amount is up to the minimum specified in the *Sixth Schedule*;

(b)  for a maximum **period of 90 days** or such other lesser period as may be specified by the authority.

Provided that the importer shall not—

(i)  transfer the authority to defer payment of the tax to any third party;

(ii)  dispose;

(iii)  alter the use of;

    or

(iv)  export;

any equipment or machinery without, or within a period specified by the Commissioner in the notice referred to in [subsection (6)](NULL#23C.6);

(2)  The authority issued in terms of this section shall be **valid for 6 months** from the date of issue of the notice referred to in [subsection (6)](NULL#23C.6).

(3)  An applicant shall lodge with an officer employed in the Authority and to whom the Commissioner has delegated this function a correctly completed bill of entry declaration at the place of entry where the deferment is processed and held in suspense until all tax is paid to the Commissioner.

(4)  No application for deferment of tax shall be made by the applicant for a motor vehicle as described in heading No. **87.03** of the Customs tariff.

(5)  The Commissioner shall not grant deferment of tax where the applicant has previously defaulted in paying tax or any other taxes and duties due to the Authority in terms of the Customs and Excise Act [*Chapter 23:02*].

(6)  The Commissioner shall signify the authority, issued in terms of [subsection (1)](NULL#23C.1) in a general notice.

(7)  The tax deferred in terms of this section—

(a)  shall be the debts due by the applicant to the State; and

(b)  may be sued for and recovered by action by the Commissioner in any court of competent jurisdiction.

(8)  The Commissioner may grant deferment of tax on any equipment or machinery held in bond after **1st September, 2004**, if the importer applies for this deferment within 30 days from the date of publication of these regulations.

**PART III
TAX RELIEF & REFUNDS**

*Remission or refund of tax on goods for diplomatic personnel, etc*

**24**.  (1)  In this section—

“ **person enjoying full or limited immunity,  rights or privileges** ” means any person designated by the Minister in terms of section 74 of the Act as being entitled to such privileges;

“ **person entitled to privileges by agreement ”** means any person entitled to tax privileges in terms of an agreement entered into between the Government of Zimbabwe and any other government in terms of section 79 of the Act and any other institution approved by the Minister.

(2) Subject to subsection (3) of section 12 of the Act any exemption from the payment of tax shall be on the following terms—

(a)  the person claiming exemption of tax shall provide to the Commissioner a certificate to the effect that the goods in respect of which an exemption is claimed are solely for—

(i)  official use at or by a diplomatic mission,  consular post, organisation, body or agency, as the case may be; or

(ii)  the private use of himself or his family;

    and

(b)  an undertaking that such goods will not be sold or otherwise disposed of in Zimbabwe without the prior permission of the Commissioner and the payment of such tax as may be due.

(3) If the Commissioner gives the permission referred to in [subsection (**6**)](NULL#24.6),

not (46) – corrected by the Editor

he may, in respect of any used goods which are to be sold or otherwise disposed of, authorise the payment of a lesser amount of tax than that remitted or refunded and, for the purpose of determining such lesser amount of tax, the Commissioner may, in his discretion, take into consideration the depreciation on such goods since the date on which the tax was remitted or refunded:

Provided that the Commissioner may remit the tax on any such goods which are sold or otherwise disposed of **more than 2 years** after the date on which the tax was remitted or refunded.

(4)  If the Commissioner gives the permission referred to in [subsection (6)](NULL#24.6) for goods to be sold or otherwise disposed of to a person who—

(a)  is entitled to import goods under rebate of tax in terms of paragraph (*a*), (*c*) or (*e*) of subsection (2) of section 3 of the Act; and

(b)  furnishes a certificate and undertaking as referred to in [subsection (5)](NULL#24.5);

he may permit the transaction without payment of the tax due.

(5)  Any person claiming a refund of tax in respect of a new motor vehicle purchased from open stock within Zimbabwe shall—

(a)  furnish the Commissioner with a statement, showing—

(i)  the make, model, production year, engine and chassis number, registration number and value, as originally entered for payment of tax, of the vehicle in respect of which a refund of tax is sought; and

(ii)  the place at which such tax was paid and the number and date of the relevant customs clearance certificate;

    and

(b)  sign a certificate to the effect that the vehicle is being purchased for the private use of himself or his family; and

(c)  give an undertaking to the effect that the vehicle will not be sold or otherwise disposed of in Zimbabwe without the prior permission of the Commissioner and the payment of such tax as may be due.

(6)  No person to whom a remission or refund of tax in respect of any goods has been granted in terms of this section shall sell or otherwise dispose of such goods in Zimbabwe without the prior permission of the Commissioner.

*Refund on goods for diplomatic personnel, etc.*

**25**.  Subject to [subsection (4) of section](NULL#25.4)74 of the Act refunds to diplomats, diplomatic and consular missions shall be made under the following conditions—

(a)  submit the tax refund authorising certificate or document from to the Ministry responsible for foreign affairs; and

(b)  complete form **VAT 15**; and

(c)  attach any tax invoice, debit or credit notes or any other relevant documents in support of the tax refund;

(d)  the claim may cover a month or a longer period preferred by the claimant.

*Collection of tax on imported services, etc.*

**26**.  Any declaration, calculation and payment of tax on imported services in terms of section 13 of the on imported services in terms of section 13 of the Act, shall be furnished to the Commissioner in form **VAT 9.**

**PART IV
TRANSITIONAL PROVISIONS**

*Input tax credit and calculation of tax payable by new registrant*

**27**.  In this section—

“ **new registrant** ” means a supplier who is registering for tax purposes for after the fixed date.

*Claim of input tax credit in terms of* *section 15 of the Act*

**28**.  A new registrant may claim input tax credit in terms of section 15 of the Act if he provides—

(a)  the Commissioner with proof that tax was actually paid on stocks and consumables on hand; and

(b)  that the input tax credit shall not be granted where the claim is in respect of stocks and consumables which were acquired **more than 6 months prior** to the registration of the supplier.

*Claim of sales tax levied under the repealed Act*

**29**.  Where any registered operator intends to claim the sales tax levied under the repealed Act on stocks and consumables on hand at the time of registration shall provide proof that sales tax was paid on the stocks and consumables:

Provided that the input tax credit shall not be granted where the claim is in respect of stocks and consumables acquired **more than 6 months prior** to registration.

*Liability for registration after thresholds altered under* *section 23(1)(a) of Act*

**30**.  The prescription under these regulations of a new amount above which persons are liable to be registered as operators under section 23(1)(a) of the Act shall not affect the liability of any person to be registered or continue to be registered whose taxable supplies are below the new amount if, before the date of the new prescription, such supplies exceeded the amount previously prescribed.

inserted by S.I. 3 of 2006 w.e.f. 1st January, 2006.

**FIRST SCHEDULE** *(*[*Sections 9*](NULL#9) *and* [*10*](NULL#10)*)*

**EXEMPTION OF CERTAIN GOODS OR SERVICES & IMPORTS**

**FROM PAYMENT OF VALUE-ADDED TAX**

**PART I
EXEMPTION: THE SUPPLY OF CERTAIN GOODS OR SERVICES**

Amended by SI 21/2012 w.e.f. 17th February 2012

The following 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)

Item repealed by SI 168/12 gazetted on the 26th October, 2012 with deemed effect from the 1st August, 2012

(3)    **Rates** charged by a local authority.

(4)    Items of **agricultural equipment or machinery** referred to in paragraph 7 of Part II of this *Schedule.*

(5)    **Fuel** and fuel products referred to in paragraph 8 of Part II of this *Schedule*.

(6)    **Tobacco** supplied on the auction floors in terms of the Tobacco Industry and Marketing Act [*Chapter 18:20* ]

Item 6 inserted by S.I. 106 of 2004 w.e.f. 7th May, 2004.

(6A) Items of other tobacco **not sold on the auction floors**.

**Editor’s Note**: This Item was numbered “(12)” in the SI 81/2013 dated 7th June, 2013, after the Item exempting the Supply of **live animals** had already been gazetted as number (\*12). So, for the sake of logical sequence, non auction-floor tobacco has been published as number (**6A**), with the deeming effective date backdated 4 years from the 1st February,2013 to the **1st February,2009** by SI 159/2013 gazetted on the 22nd November,2013.
SI 81/2013 gazetted another error by purporting to exempt the same non-auction sold tobacco under PART II  of this First Schedule, which EXEMPTs: CERTAIN GOODS IMPORTED INTO ZIMBABWE ? ?

(7)    Supply of goods and services to his Excellency the **President** of the Republic of Zimbabwe.

Item 7 inserted by S.I. 234 of 2004 gazetted on the 31st December, 2004, with deemed effect from 1st January, 2004.

(8)     **Commission** charges on **tobacco sales at auction floors**.

Item 8 inserted by S.I. 47/05 w.e.f. 8th April, 2005: repeated, presumably in error, by S.I.193/05 gazetted on the 30th September, 2005 - *See* Item 16 below for other tobacco not sold on auction floors -Editor.

(9)     Spare parts and goods imported by **Air Zimbabwe (Pvt) Ltd** of the following tariff codes—

Item 9 inserted by S.I. 120 of 2005 gazetted on the 10th June, 2005 w.e.f. 12th October, 2004.Codes in italics need checking against the Tariff, as they appear to be incorrect –Editor.

2710.1991,   2710.1993   2801.1000   2901.2100   2902.3000,

2903.2200   3208.9000   3209.9099   3210.0031   3210.0039,

3214.9000,   *3404.9000,   3405.4000,*3504.0000,   3506.9100,

3506.9900,   3705.9000,   3808.1010,   3808.4090,   3811.1900,

3811.9000,   3813.0000,   3814.0000,   3819.0000,   3917.3990,

3918.9000,   3919.1000,   3919.9090,   3921.9090,   3926.9090,

4008.1100,   4009.4100,   4009.4200,   4011.3000,   4012.1300,

4016.9360,   4016.9390,   4016.9930,   4814.2000,   4817.2000,

4817.3000,   4818.3000,   4821.1000,   4901.9900,   4911.9930,

5701.9000,   5905.0000,   *5905.0000*-[ duplicated – Editor ]

5906.1000,   5911.9000,   6304.9900,

6307.9010,   6307.9090,   6812.7000,   6813.1000,   6813.9000,

6911.1000,   7007.1100,   7007.2100,   7222.3000,   7223.0000,

7217.9000,   7301.1000,   7307.1100,   7307.1900,   7307.2100,

7307.2200,   7307.2300,   7307.2900,   7307.9100,   7307.9200,

7307.9300,   7307.9900,   7312.1000,   7312.9000,   7318.1500,

7318.1600,   7318.2200,   7318.2300,   7318.2400,   7318.2900,

7319.3000,   7320.9000,   7326.9030,   7326.9099,   7606.9200,

7607.1900,   7609.0000,   7616.1000,   8301.6000,   8302.1000,

8302.4910,   8302.5000,   8309.9000,   8311.3000,   8402.2000,

8402.9000,   8407.1000,   8409.1000,   8411.1100,   8411.1200,

8411.8100,   8411.9100,   8412.2900,   8413.3000,   8413.9100,

8414.3000,   8414.5990,   8414.9000,   8415.8300,   8415.9000,

8421.2300,   8421.3100,   8423.9090,   8424.1000,   8471.4100,

8471.9000,   8481.1000,   8481.2000,   8481.3000,   8481.4000,

8481.8010,   8481.8090,   8481.9000,   8482.1000,   8482.2000

8482.3000,   8482.4000,   8482.5000,   8482.8000,   8482.9100,

8482.9900,   8483.1000,   8483.2000,   8483.3000,   8483.4010,

8483.5000,   8483.6000,   8483.9000,   8484.1000,   8484.2000,

8501.1000,   8501.2000,   8501.3100,   8501.3200,   8501.3300,

8501.3400,   8501.4010,   8501.6100,   8501.6200,   8501.6300,

8501.6400,   8502.4000,   8503.0090,   8504.3110,   8504.3190,

8504.3200,   8504.3300,   8504.3400,   8504.4000,   8504.5000,

8504.9000,   8505.2000,   8505.9000,   8506.1000,   8506.3000,

8506.4000,   8506.5000,   8506.6000,   8506.8000,   8506.9000,

8507.1000,   8511.1000,   8511.4000,   8511.9000,   8512.2000,

8512.3000,   8512.4000,   8516.9000,   8521.1000,   8522.9091,

8525.2010,   8525.3010,   8526.9220,   8527.1310,   8527.1390,

8527.1910,   8527.1990,   8528.2100,   8528.2200,

8531.2090,   8531.8000,   8532.1000,   8532.2100,   8532.2200,

8532.2300,   8532.2400,   8532.2500,   8532.2900,   *8532.3000,*

8532.9000,   8533.1000,   8534.0000,   8535.3000,   8536.2010,

8536.2090,   8536.3000,   8536.4100,   8536.4900,   8536.5000,

8536.6100,   8536.6900,   8536.9000,   8537.1000,   8537.2010,

8537.2090,   8539.2900,   8541.1000,   8541.2100,   8541.2900,

8541.3000,   8541.5000,   8543.2000,   8544.3000,   8544.4100,

8544.4900,   8544.6099,   8545.1900,   8545.2000,   8546.1000,

8546.2000,   8546.9000,   8709.9000,   8802.3010,   8802.3090,

8802.4010,   8803.2090,   8803.3090,   8805.1000,   9002.1900,

9014.2000,   9014.8000,   9025.1100,   9025.1900,   9025.8000,

9025.9000,   9026.1000,   9026.2000,   9026.9000,   9029.1000

9029.2000,   9029.9000,   9030.3100,   9030.3900,   9031.8000,

9031.9000,   9104.0000,   9401.1000,   9401.9000,   9405.9990,

9605.0000.

(10)    Spare parts and goods imported by **National Railways of Zimbabwe (Pvt) Ltd** of the following tariff codes—

Item 10 inserted by S.I. 120 of 2005 gazetted on the 10th June, 2005 w.e.f. 12th October,  2004.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 2509.0000 | 2815.2000 | 3603.0000 | 3801.9000 | 3810.9000 |
| 3904.2200 | 3913.9090 | 3921.9090 | 4406.9000 | 7302.1090 |
| 7302.3000 | 7302.4000 –was given as 7320.4000 –Editor – which does not exist | 7302.9000–was given as 7320.9000 –Editor – which refers to a different code out of sequence | 73.18 | 7408.1100 |
| 8301.1090 | 8468.9000 | 84.08 | 84.09 | 84.13 |
| 8481.1000 | 8481.2000–was given as 8281.2000 –Editor – which refers to a different code out of sequence | 8481.3000 | 8481.4000 | 8481.8010 |
| 8481.8090 | 8481.9000 | 8482.1000 | 8482.2000 –was given as 8282.2000 –which refers to a different code out of sequence- Editor | 8482.3000 |
| 8482.4000 | 8482.5000 | 8482.8000 | 8482.9100 | 8482.9900 |
| 8483.1000– was given as 8283.1000 –which refers to a different code out of sequence- Editor | 8483.2000 | 8483.3000 | 8483.4010 | 8483.4090 |
| 8483.5000 | 8483.6000 | 8483.9000 | 85.01 | 8503.0010 |
| 8503.0090 | 8504.4000 | 8515.1900 | 8517.8000 | 8518.9090 |
| 8525.2040 | 8529.9090 | 8531.1090 | 8532.2900 | 8533.2900 |
| 8533.4000 | 8536.1000 | 8536.2010 | 8536.2090 | 8536.3000 |
| 8536.4900 | 8536.5000 | 8536.6900 | 8536.9000 | 8539.2900 |
| 8541.1000 | 8541.2900 | 8541.3000 | 8541.4000 | 8541.5000 |
| 8542.2900 | 8544.4900 | 8547.2000 | 9026.1000 | 9026.2000 |
| 9026.8000 | 9026.9000 | 9028.2000 | 9028.3000 | 9028.9000 |
| 9029.1000 | 9029.2000 | 9029.9000 | 9030.3100 |   |

(\*11)    Revenue arising from the operation of a **temporary casino licence** in terms of the Lotteries and Gaming Act [*Chapter 10:26*] ;

Item 11- \***not 10 as gazetted** - **Editor** inserted by SI 2/ w.e.f. 2007.

(\*12)    Supply of **live animals** of the following tariff codes 01:01; 01.02; 01.03; and 01.04.;

Item 12- \***not 11 as gazetted** - **Editor -** inserted by SI 75/10 w.e.f. 26th March, 2010.

(\*13) **Ethanol Fuel** under tariff code 2207.1010;

Item 13- \***not 11 as gazetted** - **Editor -** inserted by SI 21/12 w.e.f. 17th February, 2012

(\*14) Items of **Live birds** and **soya meal** referred to in paragraph 11 of Part II of this *Schedule* ;

renumbered by the Editor as Item **14**- \*not 11 as gazetted. Editor queries the existence below of para 11 of Part II of this *Schedule* -
inserted by SI 197/12 w.e.f. 1st January, 2013

(\*15) Items of Live birds and soya meal referred to opposite Commodity Code :-

renumbered by the Editor as Item **15**- \*not 12 as gazetted, Editor,- inserted by SI 197/12 w.e.f. 1st January, 2013

|  |  |  |
| --- | --- | --- |
| ***Heading No.*** | ***Commodity Code*** | ***Description of Goods*** |
| **01.05** | 0105.1100 | Fowls of the species *Gallus domesticus*, weighing not more than 185g |
|   | 0105.9400 | Other fowls of the species *Gallus domesticus* |
| **12.08** | 1208.1000 | Soya meal  |

(\*16) Items of **protective clothing** referred to under the Commodity Codes below :-

renumbered by the Editor as Item **16**- \*not 13 as gazetted, inserted by SI 9/16 w.e.f. 1st February, 2016

|  |  |
| --- | --- |
| ***Commodity code*** | ***Description of goods*** |
| **3926.2000** | **Gloves** |
| **4015.1910** | **Gloves** |
| **4015.1990** | **Gloves** |
| **6201.1110** | **Raincoats** |
| **6201.1210** | **Raincoats** |
| **6201.1310** | **Raincoats** |
| **6201.1910** | **Raincoats** |
| **6202.1110** | **Raincoats** |
| **6202.1210** | **Raincoats** |
| **6202.1310** | **Raincoats** |
| **6202.1910** | **Raincoats** |
| **6401.9200** | **Gumboots** |

**(\*17) Other goods under the following Commodity Codes :-**

renumbered by the Editor as Item **17**- \*not 14 as gazetted, inserted by SI 9/16 w.e.f. 1st February, 2016 and amended by SI 20/2017 w.e.f. the 1st February,2017 by the **deletion** of the goods marked \* against their respective commodity Codes ; re-amended by SI 26A/2017 w.e.f. the **16th February,2017** by the **addition** of the goods marked \*\* against their respective commodity Codes

|  |  |  |
| --- | --- | --- |
| **\*\*02.01** |   | **MEAT OF BOVINE ANIMALS, FRESH OR CHILLED**  |
|   | 0201.1000 | Carcasses and half carcasses( only of cattle) |
|   | 0201.2000 | Other cuts with bone in ( only of cattle) |
|   | 0201.3000 | Boneless ( only of cattle) |
| **\*\*02.02** | 0202.1000 | **MEAT OF BOVINE ANIMALS, FROZEN** Carcasses and half carcasses( only of cattle) |
|   | 0202.2000 | Other cuts with bone in ( only of cattle) |
|   | 0202.3000 | Boneless ( only of cattle) |
| **\*\*02.03** | 0203.1100 | **MEAT OF SWINE, FRESH OR CHILLED** Carcasses and half carcasses |
|   | 0203.12000203.1900 | Hams, shoulders and cuts thereof, with bone inOther |
|   | 0203.2100 | **Frozen**Carcasses and half carcasses |
|   | 0203.22000203.2900 | Hams, shoulders and cuts thereof, with bone inOther |
| **#02.04** |   | **MEAT OF SHEEP OR GOATS, FRESH ,CHILLED OR FROZEN** |
|   | #0206.80.00 | -Other, frozen or chilled (only of sheep and goat)  |
|   | ( **#** Items above | Inserted by SI 161/2017 w.e.f. 1st January, 2018) |
| **\*\*02.06** |   | **Edible offal** of animals, swine, sheep, goats, horses, mules or hinnies, chilled or frozen |
|   | 0206.10000206.2100  | - of bovine animals, fresh or chilled (only of cattle) |
|   | 0206.2200 0206.2900  | -    Tongues (only of cattle)-    Livers (only of cattle)-    Other (only of cattle) |
| **\*\* 2.07** |   | Meat and edible offal of poultry (of heading no.**0105**) fresh, chilled or frozen  |
| **\*\*03.02** |   | Fish, fresh or chilled, excluding fish fillets and other fish meat (of heading no.**0304**)  |
|   | 0302.13900302.4300  | Fresh water fishSardines, Sardinella, Brisling or Sprats |
|   | 0302.74900302.79900302.9090 | Fresh water fishFresh water fishFresh water fish |
| **\*\*03.03** |   | **FISH FROZEN**, EXCLUDING FISH FILLETS and OTHER FISH MEAT of heading No. 03.04 |
|   | 0303.13900303.14900303.19900303.26900303.39900303.53900303.9090 | Fresh water fishFresh water fishFresh water fishFresh water fishFresh water fishFresh water fishFresh water fish |
| **\*\*03.04** |   | **FISH FILLETS** and OTHER FISH MEAT (whether or not minced) FRESH, CHILLED OR FROZEN |
| **\*\*03.05** |   | **FISH, DRIED, SALTED, OR IN BRINE, WHETHER OR NOT COOKED BEFORE THE SMOKED PROCESS** |
| **04.07** |   | **BIRDS’ EGGS, IN SHELL, FRESH, PRESERVED OR COOKED** |
| 07.01 |   | **\*** |
| **07.02** |   | **TOMATOES, FRESH OR CHILLED** |
| **07.03** |   | **ONIONS, SHALLOTS, GARLIC LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED** |
|   | **0703.1000** | Onions and Shallots |
|   | **0703.2000.** | Garlic |
| **07.04** |   | **CABBAGES, CAULIFLOWERS,**     **KOHL RABI, KALE AND SIMILAR EDIBLE BRASS1CAS, FRESH OR CHILLED** |
| **07.05** |   | **LETTUCE (LECTUCA SATIVA) AND CHICORY (CICHORIUM spp), FRESH OR CHILLED** |
| **07.06** |   | **CARROTS, TURNIPS, SALAD BEETROOT, SALISIFT, CELERIC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED** |
|   | **0706.1000** | Carrots and Turnips |
| **07.07** |   | **CUCUMBERS AND GHERKINS, FRESH OR CHILLED** |
| **07.08** |   | **LEGUMINOUS VEGETABLES, SHELLED UNSHELLED, FRESH OR CHILLED** |
| **07.09** |   | **OTHER VEGETABLES, FRESH OR CHILLED** |
|   | **0709.2000** | Asparagus |
|   | **0709.4000** | Celery other than celeriac |
|   |   | Mushrooms and truffles |
|   | **0709.5100** | Mushrooms of the genus Agaricus |
|   | **0709.5900** | Other |
|   |   | Fruits of the genus Capsicum or of the genus Pimenta |
|   | **0709.6010** | Chillies |
|   | **0709.6090** | Other |
|   | **0709.7000** | Spinach, New Zealand Spinach and orache |
|   |   | (garden spinach) |
|   |   | -Other |
|   | **0709.9100** | -Globe artichokes |
|   | **0709.9200** | -Olives |
|   | **0709.9300** | **- Pumpkins, squash and gourds** |
|   | **0709.9900** | **-Other** |
| **07.10** |   | **VEGETABLES (uncooked or cooked by steaming** |
|   |   | **or boiling in water), FROZEN** |
| **0711** |   | **VEGETABLES PROVISIONALLY PRESERVED for example**  |
|   |   | **by sulphur dioxide gas, in brine, in sulphur water** |
|   |   | **or in other preservative solutions) BUT UNSUITABLE** |
|   |   | **IN THAT STATE FOR IMMEDIATE CONSUMPTIONS** |
|   | **0711.4000** | **Cucumbers and gherkins** |
|   |   | **-Mushrooms and truffles** |
|   | **0711.5100** | **Mushrooms of the genus Agancus** |
|   | **0711.5900** | **Other** |
|   | **0711.9000 1** | **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** |   | **MANIOC, ARROW ROOT, SALEP, JERUSALEM ARTICHOKES** |
|   |   | **SWEET POTATOES AND SIMILAR ROOTS AND TUBERS** |
|   |   | **WITH HIGH STARCH OR INULIN CONTENT** |
|   |   | **CONTENT, dried fresh, chilled or frozen or WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS, SAGO PITH** |
|   |   | **whether or not sliced or in the form of pellets** |
|   |   | **; SAGO PITH** |
|   | **0714.2000** | **Sweet potatoes** |
| **0803** |   | **BANANAS, INCLUDING PLANTANS FRESH OR DRIED** |
| **0804** |   | **DATES, FIGS, PINEAPPLES, AVOCADOS,****GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED** |
|   | **0804.3000** | **Pineapples** |
|   | **0804.4000** | **Avocados** |
|   | **0804.5000** | **Guavas, mangoes and mangosteens,** |
| **08.05** |   | **CITRUS FRUITS, FRESH OR DRIED** |
|   | **0805.1000** | **Oranges** |
|   | **0805.4000** | **Grapefruit** |
|   | **0805.5000** | **Lemons (Citrus limon, Citrus Limonium) and limes (Citrus aurantifolia, Citrus latifolia),** |
|   | **0805.9000** | **Other citrus fruits** |
| **08.06** |   | **GRAPES, FRESH OR DRIED** |
|   | **0806.1000** | **Grape, Fresh** |
| **08.07** |   | **MELONS (INCLUDING WATER MELONS AND PAWPAWS (PAPAYAS), FRESH** |
|   |   | **Melons (including water melons)** |
|   | **0807.1100** | **Water melons** |
|   | **0807.1900** | **- - Other** |
|   | **0807.2000** | **Pawpaws (papayas)** |
| **08.08** |   | **APPLES, PEARS AND QUINCES, FRESH** |
|   | **0808.1000 0808.3000** | **-** Apples **- Pears** |
|   | **0808.4000** | **- Quinces** |
| **08.09** |   | **APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES) PLUMS AND SLOES, FRESH** |
|   | **0809.1000** | **Apricots** |
|   |   | **Cherries** |
|   | **0809.2100** | **-Sour cherries** |
|   | **0809.2900** | **- Other** |
|   | **0809.3000** | **Peaches (including nectarines)** |
|   | **0809.4000** | **Plums and sloes** |
| **08.10** |   | **OTHER FRUIT, FRESH** |
| **\*\*10.06** |   | **RICE****-Rice in husk (paddy or rough)** |
|   | 1060.10101006.3010 | In bulk, in immediate packings of less than 25kg or more,Semi- milled or wholly milled rice, whether or not polished or glazedIn bulk, in immediate packings of less than 25kg or more |
|   | 1006.4010 | **Broken rice**In bulk, in immediate packings of less than 25kg or more |
|   | 1006.4090 | Pre-packed in immediate packing of less than 25kg tor retail sale |
| **15.17** |   | **MARGARINE; EDIBLE MIXTURES ORPREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OR THEIR FRACTIONS OF HEADING 15.16** |
|   | 1517.1000 | **\*** |
| **17.02** |   | **OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL.** |
|   |   | **NATURAL HONEY ; CARAMEL** |
|   | 1702 1110 | Lactose |
| I **22.02** |   | **WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES, NOTINCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 20.09** |
|   | 2202.9000 | \* |

(\*18) The supply of radiation protection services by the Radiation Protection Authority of Zimbabwe for the period 1st January, 2011 to 31st December,2015.

Item inserted by SI 154/16 gazetted on the 30th December, 2016 - \* renumbered by the Editor as Item **18**- not \*15 as gazetted ]

(\*19) Road Toll Fees collected by the Zimbabwe National Road Administration Authority (**ZINARA**) .

Item inserted by SI 64/17 gazetted on the 19th May, 2017, with deemed effect **from 1st February,2009.**
- \* renumbered by the Editor as Item **19**- not \*16 as gazetted

(\*20) Ancillary services supplied by National Pharmaceutical Company (**Natpharm**) including storage, handling and distribution with effect from the **1st January,2012.**

Item inserted by SI 30/18 gazetted on the 9th March, 2018, with deemed effect- \* renumbered by the Editor as Item **20** - not \*18 as gazetted.

**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, 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: —

(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 **US$250**, once every 30 days, including: —

(i)  alcoholic beverages, a total quantity not exceeding 5 litres per person, of which not more than 2 litres may be spirits, per person;

(ii)  an open packet of cigarettes;

(iii)  an open packet of pipe tobacco;

(e)  personal and household effects, including 1 motor vehicle 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 2 years or more,& members of his family, imported for his own use on change of his residence to Zimbabwe:

    Provided that:—

(i)  the said goods are not disposed of **within a period of 2 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 **16 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 2 years**;

(f)  importation of electricity with effect from **1st February,2009**;

[subsection (f)](NULL#1.f) inserted by SI 171/13 : then repealed and substituted by SI 44 of 2014 gazetted on the 21st February,2014

(g)  goods, including packing containers, produced or manufactured in Zimbabwe, exported therefrom and thereafter returned to or brought back by the exporter or any other party, without having been subjected to any process of manufacture or manipulation, excluding excisable goods exported from a bonded warehouse;

(h)  imported or locally manufactured articles, of a personal and not commercial nature, sent abroad for processing or repair, provided they are exported under customs and excise supervision, retain their essential character, are returned to the exporter, no change of ownership having taken place, and can be identified on re-importation;

(i)  excisable goods exported from an excise warehouse and thereafter returned to or brought back by the exporter, without having been subjected to any process of manufacture or manipulation and without a permanent change in ownership having taken place;

(j)  used personal or household effects, including 1 motor vehicle, or motor cycle bequeathed to persons residing in Zimbabwe;

(k)  used property of a person normally resident in Zimbabwe who dies while temporarily outside Zimbabwe;

(l)  *bona fide* unsolicited gifts the value of which does not exceed the equivalent of **US$ 75** per month, excluding goods contained in passengers’ baggage, alcoholic beverages and goods which are for commercial purposes consigned by natural persons abroad to natural persons in Zimbabwe;

(m)  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;

(n)  goods temporarily admitted for processing, repair, cleaning, reconditioning or for the manufacture of goods exclusively for export;

(o)  goods for processing, provided such goods do not become the property of the importer;

(p)  goods for repair, cleaning or reconditioning, or parts for goods temporarily imported for repair, cleaning or reconditioning;

(q)  goods temporarily admitted for specific purposes;

(r)  goods temporarily admitted subject to exportation in the same state;

(s)  travellers’ cheques and bills of exchange, denominated in a foreign currency;

(t)  publications and other advertising matter relating to fairs, exhibitions and tourism in foreign countries.

**2**.  Any of the following items imported into Zimbabwe—

(a)  containers temporarily imported;

(b)  human remains;

(c)  goods which in the opinion of the Commissioner are of no commercial value;

(d)  goods imported under an international carnet.

**3**.  Goods forwarded unsolicited and free of charge to—

(a)  private voluntary organisations;

(b)  religious organisations;

if the Commissioner is satisfied that such goods will be used by that organisation exclusively for—

(i)  charitable or welfare purposes; or

(ii)  religious purposes.

**4**.  Goods which are conveyed to Zimbabwe for conveyance to any export country.

**5**.  Goods imported into or produced or manufactured in Zimbabwe, exported therefrom and thereafter directly returned to or brought back by the exporter or any other party without having been subjected to any manufacturing process, manipulation or modification if such goods were acquired in Zimbabwe before the fixed date or, where such goods were so acquired on or after that date, tax under this Act was paid in respect of the acquisition thereof and has not been refunded.

**6**.  Other goods imported under a rebate prescribed by the Minister in terms of section 120 of the Customs Act [*Chapter 23:02* ] as read with section 235 of the same Act.

**7**.  Items of **agricultural** equipment or machinery referred to opposite Commodity Code:—

8424.8100    Agricultural or horticultural appliances

84.32

Item repealed and substituted by SI 181/05; then repealed by SI 2/2007 w.e.f. 1st January,2007

84.33    Harvesting or threshing machinery, including straw or fodder bailers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery heading No. 84.37

87.01    Tractors (other than tractors of heading No. 87.09)

**8**.  **Fuel and fuel products** referred to opposite Commodity Code:—

substituted by SI 281 of 2003 duly corrected by SI 168/12 gazetted on the 26th October, 2012 with deemed effect from the **1st August, 2012**

2710.1211    Aviation spirit

2710.1212    Leaded fuel

2710.1213    Unleaded fuel

2710.1219    Other motor spirit

2710.1220    Spirit type (gasoline type) jet fuel

2710.1911    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)

2710.1912    Other kerosene type jet fuel

2710.1913    Power kerosene, having a density at 20°C (expressed in kilograms per litre) of not 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

2710.1914    Other power kerosene

2710.1915    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

2710.1919    Other kerosene

2710.1929    Diesel

2710.1930    Other fuel oils

(\*9) Items of **protective clothing** referred to under the Commodity Codes below :-

renumbered by the Editor as Item 9- \*not 13 as gazetted, inserted by SI 9/16 w.e.f. 1st February, 2016

|  |  |
| --- | --- |
| ***Commodity code*** | ***Description of goods*** |
| **3926.2000** | Gloves |
| **4015.1910** | Gloves |
| **4015.1990** | Gloves |
| **6201.1110** | **Raincoats** |
| **6201.1210** | **Raincoats** |
| **6201.1310** | **Raincoats** |
| **6201.1110** | **Raincoats** |
| **6202.1210** | **Raincoats** |
| **6202.1910** | **Raincoats** |
| **6202.1310** | **Raincoats** |
| **6202.1310** | **Raincoats** |
| **6401.9200**  | **Gumboots** |

**(\*10) Other goods under the following Commodity Codes :-**

renumbered by the Editor as Item **10**- \*not 14 as gazetted, inserted by SI 9/16 w.e.f. 1st February, 2016

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | **\*\*02.01** |   | ***MEAT OF BOVINE ANIMALS, FRESH OR CHILLED***  |   |
|   |   | 0201.1000 | Carcasses and half carcasses( only of cattle) |   |
|   |   | 0201.2000 | Other cuts with bone in ( only of cattle) |   |
|   |   | 0201.3000 | Boneless ( only of cattle) |   |
|   | **\*\*02.02** | 0202.1000 | **MEAT OF BOVINE ANIMALS, FROZEN** Carcasses and half carcasses( only of cattle) |   |
|   |   | 0202.2000 | Other cuts with bone in ( only of cattle) |   |
|   |   | 0202.3000 | Boneless ( only of cattle) |   |
|   | **\*\*02.03** | 0203.1100 | **MEAT OF SWINE, FRESH OR CHILLED** Carcasses and half carcasses |   |
|   |   | 0203.12000203.1900 | Hams, shoulders and cuts thereof, with bone inOther |   |
|   |   | 0203.2100 | **Frozen**Carcasses and half carcasses |   |
|   |   | 0203.22000203.2900 | Hams, shoulders and cuts thereof, with bone inOther |   |
|   | **#02.04** |   | **MEAT OF SHEEP OR GOATS, FRESH ,CHILLED OR FROZEN** |   |
|   | **#02.06** |   | **EDIBLE OFFAL OF ANIMALS, SHEEP, GOATS, CHILLED OR FROZEN** |   |
|   |   | # 0206.80.00 | -Other, fresh or chilled (only of sheep and goat) |   |
|   |   | # 0206.90.00 | -Other, frozen (only of sheep and goat) |   |
|   |   | ( **#** Items above | Inserted by SI 161/2017 w.e.f. 1st January, 2018) |   |
|   | **\*\*02.06** |   | **Edible offal** of animals, swine, sheep, goats, horses, mules or hinnies, chilled or frozen |   |
|   |   | 0206.10000206.2100  | - of bovine animals, fresh or chilled (only of cattle) |   |
|   |   | 0206.2200 0206.2900  | -    Tongues (only of cattle)-    Livers (only of cattle)-    Other (only of cattle) |   |
|   |   | #0206.80.00 | -Other, frozen or chilled (only of sheep and goat) |   |
|   |   |   | -Other, frozen or chilled (only of sheep and goat) |   |
|   | **\*\* 2.07** |   | Meat and edible offal of poultry (of heading no.**0105**) fresh, chilled or frozen  |   |
|   | **\*\*03.02** |   | Fish, fresh or chilled, excluding fish fillets and other fish meat (of heading no.**0304**)  |   |
|   |   | 0302.13900302.4300  | Fresh water fishSardines, Sardinella, Brisling or Sprats |   |
|   |   | 0302.74900302.79900302.9090 | Fresh water fishFresh water fishFresh water fish |   |
|   | **\*\*03.03** |   | **FISH FROZEN**, EXCLUDING FISH FILLETS and OTHER FISH MEAT of heading No. 03.04 |   |
|   |   | 0303.13900303.14900303.19900303.26900303.39900303.53900303.9090 | Fresh water fishFresh water fishFresh water fishFresh water fishFresh water fishFresh water fishFresh water fish |   |
|   | **\*\*03.04** |   | **FISH FILLETS** and OTHER FISH MEAT (whether or not minced) FRESH, CHILLED OR FROZEN |   |
|   | **\*\*03.05** |   | **FISH, DRIED, SALTED, OR IN BRINE, WHETHER OR NOT COOKED BEFORE THE SMOKED PROCESS** |   |
| **04.07** |   | **BIRDS’ EGGS, IN SHELL, FRESH, PRESERVED OR COOKED** |
| **07.01** |   | **POTATOES, FRESH OR CHILLED** |
| **07.02** |   | **TOMATOES, FRESH OR CHILLED** |
| **07.03** |   | **ONIONS, SHALLOTS, GARLIC LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED** |
|   | **0703.1000** | Onions and Shallots |
|   | **0703.2000.** | Garlic |
| **07.04** |   | **CABBAGES, CAULIFLOWERS,**     **KOHL RABI, KALE AND SIMILAR EDIBLE BRASS1CAS, FRESH OR CHILLED** |
| **07.05** |   | **LETTUCE (LECTUCA SATIVA) AND CHICORY (CICHORIUM spp), FRESH OR CHILLED** |
| **07.06** |   | **CARROTS, TURNIPS, SALAD BEETROOT, SALISIFT, CELERIC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED** |
|   | **0706.1000** | Carrots and Turnips |
| **07.07** |   | **CUCUMBERS AND GHERKINS, FRESH OR CHILLED** |
| **07.08** |   | **LEGUMINOUS VEGETABLES, SHELLED UNSHELLED, FRESH OR CHILLED** |
| **07.09** |   | **OTHER VEGETABLES, FRESH OR CHILLED** |
|   | **0709.2000** | Asparagus |
|   | **0709.4000** | Celery other than celeriac |
|   |   | Mushrooms and truffles |
|   | **0709.5100** | Mushrooms of the genus Agaricus |
|   | **0709.5900** | Other |
|   |   | Fruits of the genus Capsicum or of the genus PigmentaPPimenta |
|   | **0709.6010** | Chillies |
|   | **0709.6090** | Other |
|   | **0709.7000** | Spinach, New Zealand Spinach and orache (garden spinach) |
|   |   | -Other |
|   | **0709.9100** | -Globe artichokes |
|   | **0709.9200** | -Olives |
|   | 0709.9300 | - Pumpkins, squash and gourds |
|   | 0709.9900 | -Other |
| **07.10** |   | **VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN** |
| **0711** |   | **VEGETABLES PROVISIONALLY PRESERVED (FOR EXAMPLE BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTIONS** |
|   | 0711.4000 | Cucumbers and gherkins |
|   |   | -Mushrooms and truffles |
|   | 0711.5100 | Mushrooms of the genus Agancus |
|   | 0711.5900 | Other |
|   | 0711.9000 1 | 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** |   | **MANIOC, ARROW ROOT, SALEP, JERUSALEM ARTICHOKES, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH** |
|   |   | **TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED OR FROZEN OR DRIED WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS, SAGO PITH** |
|   |   | **OR IN THE FORM OF PELLETS; SAGO PITH** |
|   | **0714.2000** | **Sweet potatoes** |
| **0803** |   | **BANABANANAS, INCLUDING PLANTANS FRESH OR DRIED** |
| **0804** |   | **DATES, FIGS,**    **PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED****GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED** |
|   | **0804.3000** | **Pineapples** |
|   | **0804.4000** | **Avocados** |
|   | **0804.5000** | **Guavas, mangoes and mangosteens,** |
| **08.05** |   | **CITRUS FRUITS, FRESH OR DRIED** |
|   | **0805.1000** | **Oranges** |
|   | **0805.4000** | **Grapefruit** |
|   | **0805.5000** | **Lemons (Citrus limon, Citrus Limonium) and limes (Citrus aurantifolia, Citrus latifolia),** |
|   | **0805.9000** | **Other citrus fruits** |
| **08.06** |   | **GRAPES, FRESH OR DRIED** |
|   | **0806.1000** | **Grape, Fresh** |
| **08.07** |   | **MELONS (INCLUDING WATER MELONS AND PAWPAWS (PAPAYAS), FRESH** |
|   |   | **Melons (including water melons)** |
|   | **0807.1100** | **Water melons** |
|   | **0807.1900** | **- - Other** |
|   | **0807.2000** | **Pawpaws (papayas)** |
| **08.08** |   | **APPLES, PEARS AND QUINCES, FRESH** |
|   | **0808.1000 0808.3000** | **-** Apples **- Pears** |
|   | **0808.4000** | **- Quinces** |
| **08.09** |   | **APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES) PLUMS AND SLOES, FRESH** |
|   | **0809.1000** | **Apricots** |
|   |   | **Cherries** |
|   | **0809.2100** | **-Sour cherries** |
|   | **0809.2900** | **- Other** |
|   | **0809.3000** | **Peaches (including nectarines)** |
|   | **0809.4000** | **Plums and sloes** |
| **08.10** |   | **OTHER FRUIT, FRESH** |
| **10.06** |   | **RICE** |
|   |   | **-Rice in husk (paddy or rough)** |
|   | 1006.1010 | In bulk, in immediate packings of less than 25kg or more |
|   |   | Semi-milled or wholly milled rice, whether or not polished or glazed |
|   | 1006.3010 | In bulk, in immediate packings of less than 25kg or more |
|   | 1006.4010 | **Broken rice**In bulk, in immediate packings of less than 25kg or more |
|   | 1006.4090 | Pre-packed in immediate packing of less than 25kg for retail sale  |
| **15.17** |   | **MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS CR OILS OF T HIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OR THEIR FRACTIONS OF HEADING 15.16** |
|   | 1517.1000 | **Margarine** |
| **17.02** |   | **OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL.** |
|   | 1702 1110 | Lactose |
| **22.02** |   | **WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 20.09** |
|   | 2202.9000 | Mahewu (only)". |

**SECOND SCHEDULE** *(*[*Section 13*](NULL#13)*)*

**PART 1
ZERO RATE:**

**SUPPLY OF GOODS USED OR CONSUMED FOR AGRICULTURAL PURPOSES**

The goods in respect of which the exemption under paragraph (*g*) of subsection (1) of section 10 of the Act shall apply, shall be as follows:—

**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 condimendal 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;

**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;

**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;

**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, ungus, 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;

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

Protective clothing: *i.e*. goods consisting of—

inserted by SI 157/08 gazetted on 31/10 w.e.f.24th October, 2008. All the tariff codes were **deleted** by SI 1 of 2010 w.e.f. 1st January, 2010 and further by **SI 9 of 2016** w.e.f.1st February,2016

**Seed:** in a form used for cultivation.

**Tractors**: used for agricultural purposes and parts thereof (consisting of Commodity Code 8708.9910 ).

**Equipment or machinery:** items of agricultural equipment and machinery referred to in paragraph 7 of Part II of the *First Schedule*, that are exported.

rating inserted by S.I. 53 of 2005 w.e.f. 15th April , 2005.

**PART II
OTHER GOODS**

**SECTION A.**

**ZERO RATED: FOODSTUFF**

Amended by SI 171/13 by the deletion and substitution of the goods marked § w.e.f. 31st December,2013: and further by SI 9/16 w.e.f.22nd January,2016 by the deletion of the goods marked # against their respective commodity Codes and further by SI 20/2017 with effect from the **1st February,2017** by the deletion of the goods marked \* against their respective commodity Codes

**Note:-  *Section A* shall not apply** where any goods mentioned in that section are supplied in the course of carrying out any agreement for the furnishing or serving of any meal, refreshment, cooked or prepared food or any drink, as the case may be, so as to be ready for immediate consumption when so supplied.

|  |  |  |
| --- | --- | --- |
| ***Heading*** | ***Commodity*** | ***Description of goods*** |
| ***No*** | ***Code*** | Live Bovine AnimalsLive SwineLive Sheep And Goats[01,02 and 03 inserted by SI 172/2014 w.e.f. 1st January, 2015] |
| **01.05** |   | **LIVE POULTRY** |
|   | 0105.1100 | -- Fowls of the species Gallus domesticus weighing not more than 185g "( Day Old Chicks)"[Inserted by SI 129/2010 w.e.f. the 1st September,2010 then deleted by SI 26A/2017 w.e.f. the 16th February,2017 per \* ] |
| 02.01 |   | **\*** |
| 02.02 |   | **\*** |
| 02.03 |   | \* |
| 02.06 |   | **\*** |
|   |   | [ inserted by SI 215/07 w.e.f. 1st January, 2008 then deleted by SI 26A/2017 w.e.f. the 16th February,2017 per \* ] |
|   | 0206.10000206.2100 | \*\* |
|   | 0206.2200 | \* |
|   | 0206.2900 | \* |
|   |   |   |
|   |   |   |
|   |   |   |
|   |   |   |
| 02.07 |   | **\*** |
| 03.02 | 0302.1390 | **\* of headings no. 0304** |
|   |   |   |
|   | 0302.1390 | \* |
|   | 0302.4300 | \* |
|   | 0302.7490 | \* |
|   | 0302.7990 | \* |
|   | 0302.9090 | \* |
|   | 0302.6690 | - Fresh water eels  |
|   | 0302.6990 | - Other fresh water fish |
|   | 0302.7090 | - Liver and roes of fresh water fish |
| \***03.03** |   | [deleted by SI 26A/2017 w.e.f. the 16th February,2017 per \* ] |
|   | 0303.1390 | \* |
|   | 0303.1490 | \* |
|   | 0303.1990 | \* |
|   | 0303.2690 | \* |
|   | 0303.3990 | \* |
|   | 0303.5390 | \* |
|   | 0303.9090 | \* |
|   |   |   |
| 03.04 |   | **\*** |
| 03.05 |   | **\*** |
|   | 0305. 1090 | \* |
|   | 0305.2090 | \* |
|   | 0305.3090 | \* |
|   | 0305.4190 | \* |
|   | 0305.4990 | \* |
|   | 0305.5990 | \* |
|   | 0305.6990 | \* |
| **04.01** |   | **MILK NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.**[**Cream** only deleted by SI 171/13 w.e.f. 31st December,2013] |
| **04.02** |   | **MILK, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER**[**Cream** only deleted by SI 171/13 w.e.f. 31st December,2013] |
| **04.03** |   | **BUTTERMILK, CURDLED MILK AND CREAM, YOUGHURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA** |
|   | 0403.9010 | **LACTO** |
| [ The following Commodities (# opposite) were repealed by SI 9 of 2016 w.e.f. **1st February,****2016** ] |   |   |
| 04.07 |   | **#** |
| 07.01 |   | **#** |
| 07.02 |   | **#** |
| 07.03 |   | **#** |
|   | 0703.1000 | # |
|   | 0703.2000 | # |
| 07.04 |   | **#** |
| 07.05 |   | **#** |
| 07.06 |   | **#** |
|   | 0706.1000 | # |
| 07.07 |   | **#** |
| 07.08 |   | **#** |
| 07.09 |   | **#** |
|   | 0709.2000 | # |
|   | 0709.4000 | # |
|   |   | # |
|   | 0709.5100 | # |
|   | 0709.5900 | # |
|   |   | # |
|   | 0709.6010 | # |
|   | 0709.6090 | # |
|   | 0709.7000 | # |
|   | 0709.99000709.91000709.92000709.93000709.9900 | -##-#-#-# |
| 07.10 |   | **#** |
| **07.11** |   | **VEGETABLES PROVISIONALLY PRESERVED (FOR EXAMPLE BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS) BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION** |
|   | 0711.4000 | # |
|   |   | # |
|   | 0711.5100 | # |
|   | 0711.5900 | # |
|   | 0711.9000 | # |
| 07.12 |   | **#** |
| 07.13 |   | **#** |
| 07.14 |   | **#** |
|   | 0714.2000 | # |
| 08.03 |   | **#** |
| 08.04 | 0804.3000 | # |
|   | 0804.4000 | # |
|   | 0804.5000 | # |
| 08.05 | 0805.1000 | # |
|   | 0805.4000 | # |
|   | 0805.5000 | # |
|   | 0805.9000 | # |
| 08.06 | 0806.1000 | # |
| 08.07 |   | **#** |
|   |   | # |
|   | 0807.1100 | # |
|   | 0807.1900 | # |
|   | 0807.2000 | # |
| 08.08 |   | **#** |
|   | 0808.1001 | # |
|   | 0808.2002 | # |
| 08.09 |   | **#** |
|   | 0809.1000 | #s |
|   | 0809.20000809.21000809.2900 | #-#-# |
|   | 0809.3000 | # |
|   | 0809.4000 | # |
| 08.10 |   | **#** |
| **10.01** |   | **WHEAT AND MESLIN** |
|   | 1001.0000 | Durum wheat |
|   | 1001.9000 | Other |

substituted by S1154/05 and SI 203 of 2005 with deemed effect from 1st June, 2005.

|  |  |  |
| --- | --- | --- |
| **10.05** | 1005.1000 | Maize (corn) |

substituted by S1154/05 and SI 203 of 2005 with deemed effect from 1st June, 2005.
Item 10.06 amended by SI 168/12 gazetted on 26th October, 2012 w.e.f. the 1st August, 2012

|  |  |
| --- | --- |
|   | Again deleted by SI 26A/2017 w.e.f. the 16th February,2017 per \* ] |

|  |  |  |
| --- | --- | --- |
| 10.06 | 1006.10101006.10901006.20101006.20901006.30101006.30901006.40101006.4090 | **#\***# \*###\*#\*\*\* |

inserted by S1110/08 w.e.f. 1st August, 2008. Item 10.07 amended by SI 168/12 gazetted on the 26th October, 2012 with deemed effect from the 1st August, 2012
**GRAIN SORGHUM**

|  |  |  |
| --- | --- | --- |
| **10.07** | 1007.10001007.9000 | - Seed - Other |
| **10.08** | 1008.9000 | [Deleted by SI 1/10 w.e.f. 1st January,2010] |
| **11.01** | 1101.00101101.0090 | **WHEAT AND MESLIN FLOUR**In bulk, of 50kg or more Pre-packed in immediate packing of less than 50kg for retail sale[Item 11.01 amended by SI 168/12 gazetted on the 26th October, 2012 with deemed effect from the 1st August, 2012 ]**MAIZE (CORN) FLOUR** |
| **11.02** | 1102.20101102.20911102.2099\*1201.1000\*1201.9000 | In bulk, of 50kg or more In immediate packing of less than 5kgOther[Item 11.02 amended by SI 168/12 gazetted on the 26th October, 2012 with deemed effect from the **1st** August, 2012 ]**SOYA BEANS, WHETHER OR NOT BROKEN**-    \*-    \*-[Item **12.01** inserted by SI 168/12 gazetted on the 26th October, 2012 with deemed effect from the 1st August, 2012. The same Items marked \* were inserted by SI **144/15** gazetted on the 31st December, 2015 with deemed effect from the 1st February,2009 and **expired on the 31st July,2012.]** |
| **12:12** | **1207**.10001207.21001207.29001212.9300 | **OTHER OIL SEED AND OLEAGINOUS FRUITS , WHETHER OR NOT BROKEN**-    Cotton Seeds -    Seed [Item **12.07** inserted by SI 168/12 gazetted on the 26th October, 2012 with deemed effect from the 1st August, 2012**]**-    Other cotton Seeds [Commodity Code 1207:**2900** inserted by SI 197/12 w.e.f. 1st January, 2013]Sugar Cane [inserted by SI 172/2014 w.e.f. 1st January, 2015] |
| **15.07** | \*1507.1000 | § [inserted by SI 154/11; and deleted by SI 171/13 w.e.f. 31st December, 2013] |
|   | 1507.9010 | Cooking oil (Soyabean) |
| **15.08** | 1508.9010 | Cooking oil (Ground Nut) |
|   | 1512.1910 | Cooking oil (Sunflower seed or safflower) |
|   | 1512.2910 | Cooking oil (Cotton seed oil) |
|   | 1515.2910 | Cooking oil (Maize (corn) oil) |
|   | 1517.1000 | #**CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM** |
| **17.01** | 1701.13001701.14001701.9900 | Cane sugar, specified in subheading Note 2 to this chapter-    Other sugar[substituted by SI 171/13 w.e.f. 31st December,2013**WHITE SUGAR ZERO RATING substituted by SI 171/13 w.e.f. 1st JANUARY,2009]**-    Other |
| **17.02** | 1702.11101702.1190 | #Other[Items **17.01 and 17.02** substituted by SI 168/12 gazetted on the 26th October, 2012 with deemed effect from the **1st August, 2012** |
| 19.01 |   | **#** |
|   | 1901.9090 | # |
| **19.05** |   | **FRESH BREAD, PASTRY CAKES, BISCUITS AND OTHER BAKERS’ WARES** |
|   | 1905.9010 | Plain bread |
|   | 1905.9020 | §[Deleted by SI 171/13 w.e.f. 31st December,2013] |
| 20.08 | 2008.1100 | [Deleted by SI 1/10 w.e.f.1st January,2010] |
| **21.04** | 2104.2000 | Homogenised composite infant food preparations |
| **25.01** |   | **SALT (INCLUDING TABLE SALT AND DENATURED SALT)** |
|   | 2501.0010 | In bulk in immediate packings 50kg or more  |
|   | 2501.00912501.0099\***2503**.0000\***2510**.2000**\*2807**.0000 | In immediate packings of a content of **less** than 5kgOther[Item **25.01 17.02** substituted by SI 168/12 gazetted on the 26th October, 2012 with deemed effect from the **1st August, 2012**Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphurGround phosphatesSulphuric acid ; oleum[\*Inserted by SI 154/11 w.e.f.31st December,2011] |
| **30.01** |   | **GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC 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 DIOGNOSTIC USES ANTISERA AND OTHER MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL 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 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 |
| **30.05** |   | 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****31.03**  |   | Pharmaceutical goods specified in note 4 to this Chapter ( but excluding tariff 3006.8000 )Superphosphates[ Inserted by SI 154/11 w.e.f. 31st December,2011] |
| **68.10** | 6810.1110 | - - Building bricks |

substituted by S.I. 203 of 2005 with deemed effect from 28th May,2004.

|  |  |  |
| --- | --- | --- |
| **69.01** | 6901.1000 | - Bricks |

substituted by S.I. 203 of 2005 with deemed effect from 28th May,2004.

|  |  |  |
| --- | --- | --- |
| **84.32** |   | **AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS GROUND ROLLERS** |
|   | 8432.1010 | ? Single-furrow mould-board ploughs of a weight not exceeding 55kg[ amended by SI 168/12 gazetted on the 26th October, 2012 with deemed effect from the **1st August, 2012]** |
|   | 8432.1091 | Disc ploughs of a weight not less than 55kgs |
|   | 8432.1092 | ? Mouldboard ploughs of a weight not less than 55kg |
|   | 8432.1099 | Other |
|   |   | **HARROWS, SCARIFIERS, CULTIVATORS, WEEDERS AND HOES, DISC HARROWS** |
|   | 8432.2110 | Disc harrows with less than 30 discs |
|   | 8432.2190 | Disc harrows with more than 30 discs |
|   |   | **Other** |
|   | 8432.2910 | Scarifiers and rippers |
|   | 8432.2920 | Cultivators and weeders |
|   | 8432.2930 | Mechanical rotary hoes |
|   | 8432.2940 | Dam scoops of less than 2.5m3 capacity |
|   | 8432.2950 | Dam scoops of more than 2.5m3 capacity |
|   | 8432.2990 | Other |
|   | 8432.3000 | Seeders, planters and transplanters |
|   | 8432.4000 | Manure spreaders and fertiliser distributors |
|   |   | **Other machinery** |
|   | 8432.8090 | Other |
|   | 8432.9000 | Parts |

inserted by S.I. 2 of 2007 w.e.f. the 1st January , 2007.

Note—Part II shall not apply where any goods mentioned in that section are supplied in the course of carrying out any agreement for the furnishing or serving of any meal, refreshments, cooked or prepared food of any drink, as the case may be, so as to be ready for immediate consumption when so supplied.

inserted by S.I. 181 of 2005 w.e.f. 31st August, 2005.

**Section B
ZERO RATE:  FIXED CHARGES ON COMMERCIAL & DOMESTIC ELECTRICITY SUPPLY**

inserted by SI 215 of 2005 gazetted on the 18th November, 2005 with deemed effect from the 1st January, 2004.

Subject to section 10(1)(g) of the Act, fixed charges on commercial and domestic electricity shall be charged at **0%.**

**Section C
ZERO RATE:  FISCALISED ELECTRONIC REGISTERS & FISCAL MEMORY DEVICES**

inserted by SI. 181 of 2010 w.e.f. 1st December, 2010.

Subject to section 10(1)(g) of the Act, the cost of fiscalised electronic registers and/or fiscal memory devices shall be charged at **0%.**

**Section D
ZERO RATE:  DOMESTIC ELECTRICITY SUPPLY**

Subject to section 10(1)(g) of the Act, the supply of domestic electricity shall be charged at **zero %.**

Section D inserted by SI 168/12 gazetted on the 26th October, 2012 with deemed effect from the **1st August, 2012**

**Section E
ZERO RATE:  ROUGH DIAMOND SUPPLY**

Subject to section 10(1)(g) of the Act, the supply of rough diamond to the local industry shall be charged at **zero %.**

Section E inserted by SI 171/13 w.e.f. 31st December,2013§

**Part III
ZERO RATE: SUPPLY OF GOODS FOR USE BY DISABLED PERSONS**

|  |  |  |
| --- | --- | --- |
| **Heading.** | **Commodity** | **Description of goods** |
| **No** | **Code** |   |
| **49.01** |   | Printed books,   brochures,   leaflets and similar printed matter,   whether or not in single sheets |
|   | 4901.1000 | In single sheets,   whether or not folded (published in braille) |
| **49.02** |   | Newspapers,   journals and periodicals,   whether or not illustrated or containing advertising material |
|   | 4902.1000 | Appearing at least four times a week (published in braille) |
| **49.05** |   | Maps and hydrographic or similar charts of all kinds,   including atlases,   wall maps,   topographical plans and globes,   printed |
|   | 4905.9100 | In book form (published in braille) |
|   | 4905.9900 | Other (published in braille) |
| **84.69** |   | Typewriters and word processing machines |
|   | 8469.1100 | [Repealed by SI 3/06 with effect from the 1st January,2006.] |
|   | 8469.1210 | Automatic typewriters (Braille typewriters) |
|   | 8469.2010 | Other typewriters,   electric (Braille typewriters) |
|   | 8469.3010 | Other typewriters,   non-electric (Braille typewriters) |
|   | 8708.9400 | Steering wheels,   steering columns and steering boxes (motor vehicle parts specially constructed or adapted for use by disabled drivers) |
| **87.13** |   | Invalid carriages,  whether or not motorised or otherwise mechanically propelled |
|   | 9001.3000 | Contact lenses |
|   |   | Spectacle lenses of glass— |
|   | 9001.4010 | Refractive lenses of a kind used for sight correction |
|   |   | Spectacle lenses of other material: |
|   | 9001.5010 | Refractive lenses of a kind used for sight correction |
|   |   | Frames and mountings (of plastic) |
|   | 9003.1110 | Frames for corrective spectacle lenses |
|   |   | Of other materials |
|   | 9003.1910 | Frames for corrective spectacle lenses |
|   |   | Parts |
|   | 9003.9010 | Frames for corrective spectacle lenses |
|   | 9004.9010 | Spectacle (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** |   | Wrist-watches,   (electrically) operated,   whether or not incorporating a stop watch facility |
|   | 9101.1110 | Braille watches (With mechanical display only) |
|   | 9101.1910 | Braille watches (Other) |
|   |   | Other wrist-watches,   whether or not incorporating a stop watch facility |
|   | 9101.2110 | Braille watches (With automatic winding) |
|   | 9101.9110 | Braille watches (Electrically operated) |
|   |   | Wrist-watches,   electrically operated,   whether or not incorporating a stop watch facility: |
|   | 9102.1110 | Braille watches (With mechanical display only) |
|   | 9102.1910 | Braille watches (Other) |
|   |   | Other wrist-watches,   whether or not incorporating a stop watch facility |
|   | 9102.2110 | Braille watches (With automatic winding) |
|   | 9102.9110 | Braille watches (Electrically operated) |
|   | 9102.9910 | Braille watches (Other) |

**Part IV
GOODS NOT EXEMPT FROM PAYMENT OF VALUE-ADDED TAX**

The goods which fall under any item or heading, as contemplated in the Customs Act, and are not mentioned in the *First Schedule*, *Second Schedule* in Parts I, II, III shall be charged value-added tax at the rate of **fifteen *per centum (15%)*.**

**Part V**

ZERO RATE: SUPPLY OF PIPELINE TRANSPORTATION SERVICE

inserted by SI 2 of 2007 w.e.f. 1st January , 2007; then deleted and substituted by SI 154/16 gazetted on the 30th December,2016

(1)    Supply of pipeline transportation, storage and handling services for the purposes of delivery of fuel through the pipeline with effect from the **2nd February, 2009.**

**Part VI**

ZERO RATE: SUPPLY OF GOLD TO FIDELITY PRINTERS AND REFINERIES

inserted by SI 154/16 gazetted on the 30th December,2016

(1)    All supplies of Gold to Fidelity Printers and Refineries.

**Part VII**

ZERO RATE: SUPPLY OF FOOD AND BEVERAGES AS PART OF PACKAGED ACCOMODATION

inserted by SI 97/17 gazetted on the 25th August,2017

The supply of food and beverages as part of packaged accomodation for the period **February 2009** to **December 2015**.

**THIRD SCHEDULE**

([*Sections 2*](NULL#2)*,* [*3(1)*](NULL#3.1)*,* [*4(1)*](NULL#4.1)*,* [*4(3)*](NULL#4.3)*,* [*5(2)*](NULL#5.2)*,* [*6 (c)*](NULL#6.c)*,* [*7*](NULL#7)*,* [*8(1)*](NULL#8.1)*,* [*8(2)*](NULL#8.2)*,* [*18 (1) (b)*](NULL#18.1.b)*,* [*24*](NULL#24)*, and 25*)
**List of Value Added Tax forms**

*Name of document*    *Form number*

Application for a new registration    **REV 1**

Amended by SI 171/13 by the deletion and substitution of the Form REV 1 w.e.f. 31st December,2013

Particulars of officials    VAT 3

Change of status    VAT 4

Application for cancellation of registration    VAT 5

Certificate of registration    VAT 6

Return for remittance of value added tax    VAT 7

Special return for remittance of value added tax    VAT 8

Declaration in respect of services imported into Zimbabwe    VAT 9

Refund claim form    VAT 10

Refund claim processing form    VAT 11

Refund claims rejection    VAT 12

Summary of refund claims    VAT 13

Refund claim processing form from diplomats,   diplomatic and consular missions    VAT 14

Recovery of tax from third parties (Notice of appointment of agent)    VAT 15

Payments received without VAT Return Form    VAT 16

Claim in respect of VAT due and payable by an deceased estate    VAT 17

Statement of VAT due and payable by an estate    VAT 18

Advisory visit report form    VAT 19

Notice of change of tax period in respect of submission of a return    VAT 20

Claim for sales tax paid on stock on hand at the commencement date    VAT 21

VAT original/amended notice of assessment    VAT 22

**FOURTH SCHEDULE** ([*Sections 4*](NULL#4) *and* [*5*](NULL#5))
**PRESCRIBED AMOUNTS**

Schedule substituted by S.I. 9/09 w.e.f. 30th January, 2009.

|  |  |  |
| --- | --- | --- |
| *Applicable Section of Act* | *Summary of requirements \** | *Prescribed amount* |
| 2 (1) | Total annual receipts and accruals from the letting of commercial rental establishment | US$120 |
| 7 (4) | Supplies of goods reserved by deposit     for delivery when the purchase price     or a determined portion thereof is paid     (lay-bye agreements) | US$120 |
| 17(2) proviso | Taxable supply *re*: capital goods and     services | US$60  |
| 20(5) & (7) | Prescribed amount when supplier not required to provide a tax invoice | US$10  |
| 23(1)(a) and its proviso | Compulsory registration where the total value of taxable supplies has exceeded | US$60 000  |
| 23 (3) | Voluntary registration  |   |
|   | Tax periods for — |   |
| 27(2)(*b*)and 27(5)(*a*)(i) | Registered operators in Category **C** | US$240 000 |
| •    27(6)(*c*)(1) | •    Registered operators in Category **D** | •    US$240 000 |
| 39(3)(*a*) | Failure to pay tax within the period allowed in terms of section 29 of the Act | Penalty equal to the amount of tax due |
| 44(1)(*b*), 44(3)(*b*) and 44 (4)(*b*) | Prescribed amount for the purposes of     refund | US$60 |

**\*Note**:  This summary is merely for the convenience of the taxpayer and should not be taken as a definitive guide or authoritative interpretation of the law.

**FIFTH SCHEDULE** *(Section20)*
**RATE OF INTEREST**

Substituted by SI 75/10 gazetted on the **26th March, 2010**.

The rate of interest payable by the registered operator to the Commissioner, or by the Commissioner to the registered operator, on any amount outstanding in terms of section 39 of the Act or section 45 of the Act shall be as set out in the Income Tax (**Rate of Interest**) \*Notice, 2010, published in **SI 7 of 2010**.

**Editor’s Note** –The initial SI 258 of 2003 was repealed on the 6th May, 2005 gazetted on that day by SI 56 of 2005: was then substituted by SI 150 of 2005 gazetted on the 15th July, 2005 deemed to have come into operation on the 6th May, 2005.
The new rate was gazetted on the 1st January, 2010 by SI 1/2010 citing the Income Tax Notice wrongly as (No.2) \*Notice, 2009.

**SIXTH SCHEDULE** *(*[*Section 23B*](NULL#23B)*)*

inserted by S.I. 47 of 2005 w.e.f. 8th April, 2005:
Repealed and substituted by SI 173/2014 w.e.f. **1st January, 2015**

**DEFERMENT THRESHOLDS AND PERIODS**

|  |  |
| --- | --- |
| **VALUE OF EQUIPMENT** **( US$ )** | **DEFERMENT PERIOD****(Days)** |
| 100,000 to 1,000,000 | 90 |
| 1,000,001 to 10,000,000 | 120 |
| 10,000,001 and above | 180 |

**VALUE OF EQUIPMENT**

**( US$ )**

**DEFERMENT PERIOD**

**(Days)**

100,000 to 1,000,000

90

1,000,001 to 10,000,000

120

10,000,001 and above

180