

Statutory instrument 110 of 1996

Exchange Control (General) Order, 1996

SIs. 110/1996, 267A/1997, 38/1999, 126/1999, 323A/2001, 226/2002, 291A/2002, 88/2003, 143/2003, 162/2003, 7/2004, 237/2004, 34/2005, 105/2008, 103/2009

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IT is hereby notified that the Reserve Bank of Zimbabwe, in terms of section 40 of the Exchange Control Regulations, 1996, and with the approval of the Minister of Finance has made the following order:—

1. Title

This order may be cited as the Exchange Control (General) Order, 1996.

2. Interpretation

(1) In this order—

“business organisation” means a body corporate or firm carrying on business in Zimbabwe;

“interbank market” means the foreign currency market operated by authorised dealers in Zimbabwe;

“marketing board” means a body corporate established directly by any enactment for purposes which are specified in that enactment and which relate to the marketing of any agricultural produce or mineral; “principal regulations” means the Exchange Control Regulations, 1996.

“Reserve Bank bearer cheque” means a cheque payable to bearer issued by the Reserve Bank and specifying a predetermined amount and maturity date thereon;

[Definition inserted by s.i 7 of 2004.]

(2) Words importing male or female persons include corporate bodies.

[Subsection inserted by s.i 143 of 2003.]

3. Authorised dealers

The following institutions are declared to be authorised dealers for the purposes of the principal regulations— (a) the Reserve Bank; and

(b) every commercial bank and accepting house registered under the Banking Act [*Chapter 24:20*].

4. Exchange control authorities

(1) Every authorised dealer is declared to be an exchange control authority for the purposes of granting any authorisation, approval or permission which, in terms of this order, is permitted or required to be given by an authorised dealer.

(2) For the purposes of subsection (5) of section 21 of the principal regulations, an authorised dealer—(a) that has authorised the export of the goods concerned; or

(b) with which the exporter concerned has a banking account, if the export did not require authorisation under this order;

is declared to be an exchange control authority for the purpose of giving directions if payment for the goods has not been made in the period within which it ought to have been made in terms of subsection (2) of that section.

(3) For the purposes of section 24 of the principal regulations, an authorised dealer—

(a) that has granted authority or permission to a person; or

(b) issued foreign currency to a person; on condition or on the understanding that he will import goods into Zimbabwe, is declared to be an exchange control authority for the purposes of—

(i) receiving notification of all the material particulars relating to the goods; and

(ii) giving directions as to the manner in which the goods are to be dealt with; if the goods

are not imported within three months.

(4) For the purposes of any particular transaction, any authorised dealer shall be an exchange control authority to such extent and subject to such conditions as the Reserve Bank may specify by written notice to the authorised dealer concerned.

5. Foreign exchange bureaux de change

[Section repealed of s.i 323A of 2001.]

6. Service payments

(1) An authorised dealer may—

(a) authorise the payments and remittances set out in the First Schedule; and

(b) sell foreign currency for the purposes set out in the First Schedule; subject to the terms and conditions specified in that Schedule.

(2) The Reserve Bank may, in any particular case, direct an authorised dealer—

(a) not to authorise a payment or remittance; or

(b) not to sell foreign currency for a particular purpose; or

(c) to authorise a payment or remittance, or to sell foreign currency, subject to specified terms and conditions; and the authorised dealer concerned shall comply with the direction.

(3) Where an authorised dealer receives an application for authorisation which does not fall clearly within any of the categories set out in the First Schedule, the authorised dealer shall, if the applicant so requests, refer it to the Reserve Bank.

7. Foreign currency accounts

(1) Moneys may be held in a foreign currency account in any of the currencies specified in the Second Schedule:

Provided that no foreign currency account may be opened or operated with less than 200 United States Dollars, in the case of an individual, or less than 500 United States Dollars, in the case of a business organisation, or the equivalent of such amounts in any of the other currencies specified in the Second Schedule.

[Proviso inserted by s.i 7 of 2004.]

(2) A business organisation that is a foreign resident may open up to four foreign currency accounts in any four of the currencies specified in the Second Schedule and, in addition, may open accounts in South African Rands and Botswana Pula.

[Subsection inserted by s.i .267A of 1997.]

(2a) A business organization that is a Zimbabwean resident shall not be entitled to open or operate a foreign currency account .

[Subsection inserted by s.i .267A of 1997.]

(3) An individual may hold moneys in a foreign currency account in South African Rands or Botswana Pula instead of a currency specified in the Second Schedule;

Provided that, where he does so, such moneys may be withdrawn from the account only in Rands or Pula, as the case may be.

(4) A business organisation, that is a foreign resident and is a direct exporter of goods and services may retain all the proceeds from its exports in a foreign currency account;

Provided that an exporter receiving such proceeds in Zimbabwean dollars through a *vostro-nostro* account may not purchase foreign currency with those dollars for the purpose of opening a foreign currency account.

[Subsection amended by s.i .267A of 1997.]

(5) The following moneys shall not be deposited by an individual in a foreign currency account—(a) travellers cheques or other foreign currency documents issued in Zimbabwe:

Provided that an individual may pay such documents into his account if he satisfies the authorised dealer that they were paid for with foreign currency from that account; or

(b) foreign currency purchased from an authorised dealer or from another holder of a foreign currency account; or

(c) moneys withdrawn from a foreign currency account and converted into Zimbabwean currency.

(6) Where an individual, on any one day, deposits foreign currency notes or coins into his foreign currency account in excess of two thousand United States dollars in value, the authorised dealer accepting the deposit shall require him to disclose, in writing, the source of the foreign currency.

(7)

[Subsection repealed by s.i .267A of 1997.]

(9) – (14)

[Subsections repealed by s.i.7 of 2004]

8. International credit cards

(1) An authorised dealer that is a commercial bank may issue a business organisation with up to four international credit cards for use by the organisation's employees on business trips outside Zimbabwe, subject to the following conditions—

- (a) the authorised dealer, approves each business trip before any of the cards are utilised; and
- (b) such cards are used only for the payment of expenses incurred on business trips; and
- (c) the business organisation assumes responsibility for the proper utilisation of the cards by its employees.

(2) An authorised dealer that is a commercial bank may issue an individual with an international credit card, subject to the following conditions—

- (a) the individual does not hold another such card issued by the same or another authorised dealer:

Provided that an individual may hold a card issued in terms of subsection (1) as well as a card issued in terms of this subsection; and

- (b) the amount authorised to be drawn on the card does not at any time exceed the individual's annual holiday travel allowance and additionally, or alternatively, the current balance in his foreign currency account; and
- (c) the individual's passport is valid and endorsed with the amount to which he is entitled by way of holiday travel allowance at the time the card is issued; and
- (d) at the beginning of each calendar year while he holds the card, the individual's passport is endorsed with the amount to which he is entitled by way of holiday travel allowance.

(3) An authorised dealer shall require a person to whom an international credit card is issued in terms of subsection (1) or (2) to sign an undertaking to comply with the terms and conditions under which the card is issued.

(4) Authorised dealers shall complete separate composite Forms E for transactions relating to international credit cards issued to business organisations and individuals respectively.

(5) If the holder of an international credit card withdraws money on the card in excess of the authorised limit, the authorised dealer shall—

- (a) forthwith withdraw the card and take steps to have the holder declared a “hot card holder”; and
- (b) take all necessary steps to recover the amount overdrawn from the holder’s foreign currency account or his future holiday travel allowance; and
- (c) in the case of a card issued in terms of subsection (1), establish the circumstances in which the holder was permitted to exceed the limit; and

without delay report all the circumstances of the case to the Reserve Bank.

(6) Every authorised dealer that issues international credit cards shall report to the Reserved Bank each month the net amounts drawn on the cards.

9. Payments in Zimbabwe: section 10 of principal regulations not to apply to certain transactions

Paragraphs (a), (b) and (c) of subsection (1) of section 10 of the principal regulations, which prohibit the unauthorised making of payments and the placing of money to or for the credit of foreign residents, shall not apply where—

- (a) the Zimbabwean resident who is the one party to the transaction is an individual and the foreign resident who is the other party to the transaction is related to him by blood or marriage; and
- (b) the amount involved is less than the equivalent of five thousand United States dollars; and
- (c) the transaction does not relate to any trade, business or other gainful occupation or activity carried on by the Zimbabwean resident or the foreign resident concerned;
- (d) the transaction does not and is not likely to give rise to an enforceable obligation to pay any money outside Zimbabwe.

10. Payment by visitors for goods, services and other facilities provided by operators of designated tourist facilities

(1) In this section —

“designated tourist facility ” means any service, premises or place declared to be a designated tourist facility by virtue of being specified in the First Schedule to the Tourism (Designated Tourist Facilities) (Declaration and Requirements for Registration) Regulations, 1996 published in terms of Statutory Instrument 106 of 1996, and, for the purposes of this section, includes any place (other than a place wherein the owner ordinarily resides) where persons are provided, on payment of a charge, with residential accommodation, whether with or without meals, commonly known as a “boarding-house” or “back-packers’ lodge”;

“operator”, in relation to a designated tourist facility, means the person who conducts or operates the facility or who is responsible for its management;

“registered tourist facility” and “visitor” have the meaning given to those terms in section 2 of the Tourism Act [Chapter 14:20];

“tourist agent “ means any person who receives payment from a visitor on behalf of any operator of a designated tourist facility for goods or services provided by that operator, or for partaking in any activity organised by that operator, and includes but is not limited to any tour operator, hotel and travel agency;

“Zimbabwe Tourism Authority “ means the Zimbabwe Tourism Authority established under the Tourism Act [Chapter 14:20].

(2) Every operator of a designated tourist facility, whether or not it is a registered tourist facility, shall ensure that any visitor who pays for any goods or services provided by the operator or partakes in any activity organised for gain or reward by the operator pays for such goods, services or activity—

- (a) in foreign currency; or
- (b) in Zimbabwean currency, if the operator is satisfied from documentary evidence produced by or on behalf of the visitor that the Zimbabwean currency is the proceeds from a sale of foreign currency to an authorised dealer.

(3) Where payment for the goods or services provided or activity organised by the operator of a registered tourist facility is made through a tourist agent, the operator of the registered tourist facility concerned shall ensure that payment is received—

- (a) in foreign currency; or
- (b) in Zimbabwean currency, if the agent is satisfied from documentary evidence produced by or on behalf of the visitor that the Zimbabwean currency is the proceeds from a sale of foreign currency to an authorised dealer.

(4) Every operator of a designated tourist facility and every tourist agent is designated as an exporter for exchange control purposes, and shall—

- (a) when banking any foreign currency, complete in three copies a daily banking sheet in the form shown in the appendix to the Fourth Schedule, of which—
 - (i) one copy shall be retained by the authorized dealer; and
 - (ii) one copy, duly authenticated by the authorized dealer, shall be retained by the operator; and

- (iii) one copy, duly authenticated by the authorized dealer, shall be submitted by the operator or agent to the Zimbabwe Tourism Authority;
- (b) no later than four days after the end of the month concerned, complete in three copies a monthly foreign currency analysis in the form shown in the appendix to the Fourth Schedule, of which—
 - (i) one copy shall be retained by the authorized dealer; and
 - (ii) one copy, duly authenticated by the authorized dealer, shall be retained by the operator; and
 - (iii) one copy, duly, authenticated by the authorized dealer, shall be submitted by the operator or agent to the Zimbabwe Tourism Authority.

(5) The authorised dealer with which an operator of a designated tourist facility or tourist agent banks any foreign currency in terms of subsection (4) shall, no later than fourteen days after the end of the month concerned, complete in three copies a monthly return in Form TRI set out in the Fourth Schedule and submit to the Reserve Bank one copy of the form together with the following documents appended thereto, duly authenticated by the authorised dealer—

- (a) the relevant monthly foreign currency analysis; and (b) relevant daily banking sheets.

[Section substituted by s.i 143 of 2003]

10A. Payment by foreign clients of hunting safari operators and taxidermists

(1) In this section—

“hunting safari” includes a photographic or viewing safari conducted by a hunting safari operator, whether or not in conjunction with a hunting safari;

“hunting safari operator” means a person who, for reward, conducts any other person on a hunting safari;

“foreign client”, in relation to a hunting safari operator, means a person not ordinarily resident in Zimbabwe who contracts directly or indirectly with the operator to go on a hunting safari conducted by the operator;

“Parks and Wild Life Management Authority” means the Parks and Wild Life Management Authority established under the Parks and Wild Life Act [*Chapter 20:14*];

“professional hunter” means a person licensed as such in terms of the Parks and Wild Life (General) Regulations, 1990, published in Statutory Instrument 362 of 1990;

“taxidermist” means a person who processes, prepares, stuffs and mounts a trophy so that it has a life-like appearance;

“triplicate copy”, with reference to Form TR2, means the copy of Form TR2 referred to as the triplicate copy in the preliminary note to that form titled “Distribution of Copies”.

(2) Every hunting safari operator shall ensure that every foreign client who pays for any goods or services provided by the operator or partakes in any hunting safari or other activity organised for gain or reward by the operator pays for such goods, services, safari or activity— (a) in foreign currency; or

- (b) in Zimbabwean currency, if the operator is satisfied from documentary evidence produced by or on behalf of the foreign client that the Zimbabwean currency is the proceeds from a sale of foreign currency to an authorised dealer.

(3) Where payment for the goods or services provided or safari or activity organised by the hunting safari operator is made through an agent, the operator concerned shall ensure that payment is received— (a) in foreign currency; or

- (b) in Zimbabwean currency, if the operator is satisfied from documentary evidence produced by or on behalf of the visitor that the Zimbabwean currency is the proceeds from a sale of foreign currency to an authorised dealer.

(4) Every hunting safari operator is designated as an exporter for exchange control purposes, and shall—

- (a) at any time after the conclusion of any hunting safari, complete in five copies Form TR2 set out in the Fifth Schedule as furnished by the Reserve Bank through authorised dealers, and ensure that every foreign client of the hunting safari operator, and every professional hunter involved in the provision of the goods or services or organisation of the safari or activity by the operator, signs the Form TR2 in five copies; and
- (b) ensure that all foreign currency paid to him or her by a foreign client is deposited with an authorised dealer in a corporate foreign currency account within seven days after the conclusion of the hunting safari; and
- (c) no later than thirty days after the end of the hunting safari referred to in any Form TR2 submit to the Reserve Bank one copy of the Form TR2 together with the relevant bank deposit slips or copies thereof authenticated by an authorised dealer as evidence that the proceeds of that hunting safari have been banked in accordance with paragraph (b); and

(5) Where a hunting safari operator provides the services of a taxidermist, the hunting safari operator is designated as an exporter for exchange control purposes, and shall—

- (a) ensure that all foreign currency paid to him or her by a foreign client of his or her taxidermy services is deposited with an authorised dealer in a corporate foreign currency account; and
 - (b) at the time of applying for an export or re-export certificate in Form NP/CITES 3 through the Parks and Wild Life Management Authority, submit the triplicate copy of Form TR2 to the Authority, together with the relevant bank deposit slips or copies thereof authenticated by an authorised dealer as evidence that the proceeds derived from the processing of the relevant trophy or trophies have been banked in accordance with paragraph (a).
- (6) Where a taxidermist provides services independently of those of a hunting safari operator, the taxidermist is designated as an exporter for exchange control purposes, and shall —
- (a) ensure that all foreign currency paid to him or her by a foreign client of his or her taxidermy services is deposited with an authorised dealer in a corporate foreign currency account; and
 - (b) at the time of applying for an export or re-export certificate in Form NP/CITES 3 through the Parks and Wild Life Management Authority, submit the triplicate copy of Form TP2 to the Authority, together with the relevant bank deposit slips or copies thereof authenticated by an authorised dealer as evidence that the proceeds derived from the processing of the relevant trophy or trophies have been banked in accordance with paragraph (a).

[Section substituted by s.i 143 of 2003 and numbering corrected by s.i 105 of 2008]

10C. Cross-border transport operators

(1) In this section—

“cross-border transport operator ” means a transport operator issued with a bilateral or P.T.A permit for the purpose of undertaking cross-border operations in terms of the Road Motor Transportation Act, [*Chapter 13:15*].

“foreign cross-border transport operator” means a cross-border transport operator—

- (a) who was domiciled outside Zimbabwe before the 1st January, 2003, in the case of an individual; or
- (b) the majority of whose partners, trustees or members were domiciled outside Zimbabwe before the 1st January, 2003, in the case of a partnership, trust or association (whether incorporated or unincorporated); or
- (c) which was incorporated outside Zimbabwe before the 1st January, 2003, in the case of a company; but does not include a cross-border transport operator carrying on any business in Zimbabwe who or which redomiciled outside Zimbabwe after the 1st January, 2003;

“foreign person ” or “foreign supplier” means— (a)

an individual domiciled outside Zimbabwe; or

- (b) a partnership, trust or association (whether incorporated or unincorporated) the majority of whose partners, trustees or members are domiciled outside Zimbabwe;
- (c) a company incorporated outside Zimbabwe;

and “local company ” shall be construed accordingly;

“Form CD3” means the Customs/Currency Declaration Form No. 3, set out in the Sixth Schedule;

“incoming goods ” means imported goods belonging to a local company where freight charges are paid by a foreign supplier;

“outgoing goods” means goods belonging to a foreign person and transported from Zimbabwe;

“transiting goods” means goods belonging to a foreign person and transported from Zimbabwe by a crossborder transport operator;

“transport operator ” means the holder of an operator’s licence issued in terms of Part III of the Road Motor Transportation Act, [*Chapter 13:15*];

“Zimbabwe Revenue Authority “or “ZIMRA” means the Zimbabwe Revenue Authority established under the Revenue Authority Act [*Chapter 23: 11*].

(2) Every cross-border transport operator (other than a foreign cross-border transport operator) who transports goods on behalf of a foreign person shall ensure that the foreign person who pays for the transport of such goods, pays for such transport in foreign currency within 90 days of exiting (that is, upon departing from the port of exit) or entering (that is, upon arriving at the port of entry) Zimbabwe.

(3) Where payment for the goods transported for a foreign person by a cross-border transport operator is made through an agent, the agent shall ensure that payment is received in foreign currency within 90 days of exiting or entering Zimbabwe.

(4) Every cross-border transport operator (other than a foreign cross-border transport operator) who transports goods on behalf of a foreign person, and every agent of a cross-border transport operator (other than a foreign crossborder transport operator), is designated as an exporter for Exchange Control purposes, and shall ensure that—

- (i) he or she completes four copies of the Form CD3 set out in the Sixth Schedule as furnished by the Reserve Bank through Authorised Dealers, and deals with such copies in accordance with such guidelines as the Reserve Bank may issue from time to time; and
- (ii) all foreign currency paid to him or her by a foreign person, whether for the transport of outgoing, incoming or transiting goods, is deposited with an Authorised Dealer in a Corporate Foreign Currency Account.

[Section inserted by s.i 162 of 2003.]

10D. Postal and telecommunications operators

(1) In this section and the Seventh Schedule –

“operator” means an operator of any of the telecommunications or postal services referred to in subsection (3), whether or not such operator is licensed by the Postal and Telecommunications Regulatory Authority of Zimbabwe;

“set off” means the settlement of accounts between a local operator and a foreign operator in terms of which the cost of incoming traffic or services is set off against the cost of outgoing traffic or services.

(2) Any word or expression to which a meaning has been assigned in the Postal and Telecommunications Act [*Chapter 12:05*] shall have the same meaning when used in this section.

(3) Every operator of any of the following services within Zimbabwe is designated as an exporter for exchange control purposes -

- (a) a cellular telecommunication service; or
- (b) a fixed line telephone service; or
- (c) a postal service; or
- (d) an electronic mail service; or
- (e) an Internet service; or
- (f) an international transit service.

(4) Subject to subsection (6), every operator referred to in subsection (3) shall ensure that any service provided by such operator to a foreign person or foreign entity shall be paid for in foreign currency and that the foreign currency is received in Zimbabwe within 90 days from the last day of the month during which the service was provided.

(5) Where an operator of a postal service received payment from a foreign operator or operators on a monthly, quarterly or yearly basis, such postal operator shall ensure that the funds owed are received in Zimbabwe within 90 days from the last day of the month, quarter or year, as the case may be, in which the service was provided.

(6) Every operator shall—

- (a) complete four copies of Form PTS1 set out in the Seventh Schedule as furnished by the Reserve Bank through authorised dealers and shall deal with such copies in accordance with such directions as the Reserve Bank may issue from time to time; and
- (b) attach to the form referred to in paragraph (a) a record of the inflow and outflow of such operator’s traffic for the period to which the return relates and the rate or fee applied per each unit of measurement of the traffic; and
- (c) immediately upon receipt, and, in any event, not later than 48 hours from date of receipt, deposit into a corporate foreign currency account all foreign currency received in respect of the services offered by such operator; and deal with such funds in accordance with such directions as the Reserve Bank may issue from time to time; and
- (d) submit the form referred to in this subsection to the Reserve bank through an authorised dealer within 30 days from the last day of the month in which the services were provided, or, in the case of the operator of a postal service, within 30 days from the last day of the month, quarter or year, as the case may be, in which the services were provided.

(7) When completing the form referred to in subsection (6), the operator shall indicate on the form any payment dispute that has the potential of delaying payment from a foreign operator, giving material particulars of such dispute.

(8) Every operator shall advise the Reserve Bank in writing of every roaming partner, interconnect partner, clearing house or any other party with whom such operator has an agreement for the provision of services.

(9) No operator shall, without the written approval of the Reserve Bank, enter into a new or vary an existing roaming agreement or any other agreement for the provision of services by or to a foreign operator or other foreign entity.

(10) Every operator shall furnish to the Reserve Bank, such information or such documents as the Reserve Bank may require relating to any agreement or transaction connected with such operator.

(11) The Reserve Bank may from time to time issue directions to operators and authorised dealers supplementing or varying the provisions of this section:

Provided any directions varying the provisions of this section shall be confirmed by an amendment of this section within 30 days of the date when the direction is issued.

[Subsection inserted by s.i 35 of 2004]

11. Purchase of securities by foreign residents.

(1) A listed security which is a share may be issued or transferred to a foreign resident or his nominee, subject to the following conditions—

- (a) the security shall be paid for out of funds transmitted to Zimbabwe through normal banking channels; and
- (b) the security shall not be issued or transferred without the permission of the Reserve Bank if its issue or transfer would result in foreign residents holding more than forty *per centum* of the total equity of the company issuing the security:

[Paragraph amended by s.i 323A of 2001.]

Provided that any of the company's equity that has been held by a foreign resident since before the 1st May, 1993, shall not be counted for the purposes of this paragraph.

(2) A bond or stock may be issued or transferred to a foreign resident or his nominee, subject to the following conditions—

- (a) the security shall be paid for out of funds transmitted to Zimbabwe through normal banking channels; and
- (b) in the case of a primary issue of bonds or stock, the security shall not be issued or transferred without the permission of the Reserve Bank if its issue or transfer would result in foreign residents holding more than forty *per centum* of the bonds or stock in the same issue.

[Paragraph amended by s.i 323A of 2001.]

(3) A person issuing a listed security to a foreign resident shall endorse the security— “Non-Resident”; and

“For sale in Zimbabwe only”, where the security, in addition to being listed on the Zimbabwe Stock Exchange, is listed or quoted on a stock exchange outside Zimbabwe.

12. Purchase of immovable property by foreign residents

Any application for the transfer of funds arising out of the purchase of immovable property by a foreign resident shall be submitted to the Reserve Bank through an authorised dealer.

13. Exports

(1) For the purposes of Section 20 of the principal regulations—

- (a) the maximum value of any precious or semi-precious stone or pearl, or article mounted or set with one or more such stones or pearls, that may be exported from Zimbabwe without the authority of an authorised dealer is five thousand dollars;
- (b) the maximum amount of Zimbabwean currency notes or coins or bearer cheques that may be taken out of Zimbabwe on the person or in the baggage of a person who is leaving Zimbabwe is five billion dollars;

[Paragraph substituted by s.i 105 of 2008.]

(b1)

[Paragraph repealed by s.i 105 of 2008.]

- (c) the maximum amount of foreign currency that may be taken out of Zimbabwe on the person or in the baggage of a person who is leaving Zimbabwe, is ten thousand United States dollars or its equivalent at the current rate of exchange

Provided that the currency shall be counted as part of the person's business travel allowance or holiday travel allowance, as the case may be.

[Paragraph amended by s.i 126 of 1999, s.i 291A of 2002 and s.i 103 of 2009.]

(2) The Commissioner General shall not authorise the export of goods from Zimbabwe in terms of section 21 of the principal regulations unless he is satisfied that payment for the goods has been made to a Zimbabwean resident through an authorised dealer or will be so made within three months from the date of export.

[Subsection amended by s.i 38 of 1999.]

(3) An authorised dealer may authorise the export of the things specified in the Third Schedule, subject to the terms and conditions specified in that Schedule.

(4) Section 21 of the principal regulations shall not apply to the export of goods below two million dollars in value.

[Subsection amended by s.i 291A of 2002 and s.i 237 of 2004.]

14. Possession of currency in departure or transit lounge

The amounts that a person who is about to leave Zimbabwe may possess, without authorisation in terms of section 22 of the principal regulations, in the departure or transit lounge of an airport or other port, are—

- (a) an unlimited amount in the form of Zimbabwe dollar travellers' cheques and any amount of Zimbabwean currency notes or coins and Reserve Bank bearer cheques permitted to be carried on the person in terms of paragraph (b) of subsection (1) of section 13;

[Paragraph substituted by s.i 7 of 2004.]

- (b) up to ten thousand United States dollars, or its equivalent, in foreign currency notes or coins.

[Paragraph amended by s.i 323A of 2001, s.i 291A of 2002 and s.i 103 of 2009.]

15. Imports

(1) The maximum amount of Zimbabwean currency notes, or coins or bearer cheques that may be imported into Zimbabwe without authorisation in terms of section 23 of the principal regulations is five billion dollars.

[Subsection substituted by s.i 105 of 2008.]

(2) For the purposes of section 24 of the principal regulations, if goods are not imported into Zimbabwe within three months, the importer is required to notify an exchange control authority.

16. Re-designation of returning residents

(1) Where an authorised dealer is satisfied, from documentary evidence including any residence permit issued by the Department of Immigration that a person who emigrated from Zimbabwe has returned and is now a Zimbabwean resident, the authorised dealer may release any blocked funds standing to the person's credit and in all other respects treat him as a Zimbabwean resident.

(2) Where an authorised dealer has taken any action under subsection (1), it shall provide the Reserve Bank with full details in the returns it submits for the month concerned.

17. Release of funds held in blocked accounts and Government bonds

(1) A foreign resident that holds funds in a blocked account or in four per cent. Government external bonds may, if permitted to do so by the Reserve Bank, remit the funds outside Zimbabwe through an authorised dealer: Provided that such permission shall be granted only if—

- (a) in the case of a business organisation, the funds have been held in the blocked account or in the bonds, as the case may be, since before the 1st May, 1993;
- (b) in the case of an individual, the funds so held amount to give thousand dollars or less;

(2) A person who wishes to remit funds in terms of subsection (1) shall apply to the Reserve Bank through an authorised dealer for permission to do so.

17A. Foreign currency holdings by authorised dealers.

[Heading substituted by s.i 88 of 2003]

The Reserve Bank may from time to time, by written direction to the institution concerned, fix the maximum amount of foreign currency that may be held at any one time by—

- (a) authorised dealers ; or
- (b) any class of authorised dealers ; or (c) any particular authorised dealer .

(1) In this section—

“existing corporate foreign currency account” means a foreign currency account which, before the date of commencement of this order, had been opened by a business organization that is a Zimbabwean resident.

(2) Subject to subsection (1), words and expressions used in this section shall bear the same meaning as they do in the principal order.

(3) Every authorised dealer with which an existing corporate foreign currency account is held shall take all such steps as the Reserve Bank may direct to convert the money in the account into Zimbabwe currency and sell or otherwise dispose of any resultant foreign currency.

(4) Any written direction or instruction issued to an authorized dealer by the Reserve Bank before the date of commencement of this order shall be deemed to be a direction referred to in subsection (3).

[Section 17A inserted by s.i 267A of 1997 and amended by s.i 88 of 2003.]

18. Procedure for appeals

- (1) An appeal to the review authority in terms of subsection (1) of section 43 of the principal regulations shall be made in writing, and shall—
- (a) set out the name of the exchange control authority whose decision is the subject of the appeal; and
 - (b) describe clearly the decision which is the subject of the appeal; and
 - (c) set out clearly the grounds on which the appeal is based; and shall be delivered to the Reserve Bank with a copy delivered forthwith to the exchange control authority whose decision is the subject of the appeal.
- (2) On receipt of an appeal in terms of subsection (1), the review authority, or a person authorised by the review authority—
- (a) shall request the exchange control authority concerned to submit to the review authority, within such reasonable period as may be specified in the request, any written representations that the exchange control authority may wish to make in regard to the appeal; and
 - (b) may require the appellant to submit to the review authority such further information concerning the appeal as the review authority may require.
- (3) An appeal to the Minister in terms of subsection (2) of section 43 of the principal regulations shall be made in writing and shall—
- (a) describe precisely the decision which is the subject of the appeal; and
 - (b) set out clearly the grounds on which the appeal is based; and shall be delivered to the head office of the Ministry of Finance with a copy delivered forthwith to the Reserve Bank.
- (4) On receipt of an appeal in terms of subsection (3), the Minister, or a person authorised by the Minister—
- (a) shall request the review authority to submit to the Minister, within such reasonable period as may be specified in the request, any written representations that the review authority may wish to make in regard to the appeal; and
 - (b) may require the appellant to submit to the Minister such further information concerning the appeal as the review authority may require.
- (4) Appeals under section 43 of the principal regulations shall be determined on the papers and, unless the review authority or the Minister, as the case may be, so permits, an appellant shall not be entitled to deliver oral argument or make oral representations, either in person or through a legal practitioner, in his appeal.

19. Forms

The forms to be used for the purpose of the principal regulations and this order may be inspected, free of charge, at the business premises of any authorised dealer.

20. Supplementary directions

The Reserve Bank may supplement the provisions of this order with directions given to authorised dealers in terms of section 35 of the principal regulations:

Provided that no such direction shall be inconsistent with the provisions of this order.

[amended by s.i 88 of 2003 w.e.f. 7th March,2003.]

FIRST SCHEDULE (Sections 5 and 6)

SERVICE PAYMENTS

PART I

PRELIMINARY

1. All applications for remittances under this Schedule must be supported by adequate documentation.
2. All payments made under this Schedule must be met from the interbank market or from foreign currency accounts.
3. Any authorisation or permission granted by an authorised dealer pursuant to this Schedule is valid for three months only unless the authorised dealer, with the approval of the Reserve Bank, specifies otherwise.
4. When authorising a remittance pursuant to this schedule, an authorised dealer must ensure that the amount remitted does not include any amount required to be withheld as—
 - (a) non-resident shareholders' tax in terms of the Ninth Schedule to the Income Tax Act [*Chapter 23:06*]; or
 - (b) non-residents' tax on interest in terms of the Sixteenth Schedule to the Income Tax Act [*Chapter 23:06*]; or
 - (c) non-residents' tax on fees in terms of the Seventeenth Schedule to the Income Tax Act [*Chapter 23:06*];or

(d) non-resident's tax on royalties in terms of the Twentieth Schedule to the Income Tax Act [Chapter 23:06].

PART II

CORPORATE REMITTANCES

1. Business travel allowances

- (1) The equivalent of up to US\$500 a day may be issued as a business travel allowance, where—
 - (a) the application is a business organisation; and
 - (b) the journey concerned is to be undertaken solely in connection with the applicant's business.
- (2) Before issuing an amount under this paragraph, an authorised dealer must—
 - (a) be satisfied as to the purpose and justification of the journey; and
 - (b) obtain from the applicant:—
 - (i) an itinerary accounting for each working day of the journey; and
 - (ii) a breakdown of the amount requested; and
 - (iii) where more than one person will be going on the journey, an assurance that the number of travellers is consistent with the nature of the journey; and
 - (c) where the journey is being undertaken to attend a conference or seminar, obtain documentary evidence as to the nature of the conference or seminar, its duration and an indication of the benefits likely to accrue to the applicant from attending it.
- (3) The amount issued under subparagraph (1) must be no more than is sufficient to meet the reasonable expenses of the traveller in the course of his journey.
- (4) A business travel allowance must be issued in travellers' cheques:
 - (a) with the leave of the Reserve Bank, issue the equivalent of up to US\$500 in foreign currency notes and coins to business organisations other than cross-border transport operators.
 - (b) issue the equivalent of US\$1 000 in foreign currency notes and coins to cross-border transport operators or, with the leave of the Reserve Bank, more than US\$1 000.

[Subsection substituted by s.i 226 of 2002.]

2. Advance payments for imports

- (1) The equivalent of up to US\$50 000 may be issued to an importer as advance payment for goods that are to be imported into Zimbabwe, if the applicant produces documentary evidence confirming that the goods will not be manufactured, supplied or repaired, as the case may be, unless full or partial advance payment is made.
- (2) When issuing foreign currency to an importer under this paragraph an authorised dealer must require the importer to produce documentary evidence, within 90 days after the currency was issued, showing that the goods concerned have been imported into Zimbabwe and, if such evidence is not produced, the authorised dealer must notify the Reserve Bank.
- (3) The amount issued under subparagraph (1) must be no more than is sufficient to meet the reasonable expenses of the traveller in the course of his journey.

3. Management/technical/administration agreements

- (1) The remittance of fees of up to 2 *per centum* of the applicant's annual turnover for the last financial year may be authorised, where—
 - (a) the applicant is a business organisation; and
 - (b) the fees are payable under a management, technical or administration agreement approved by the Reserve Bank; and
 - (c) the amount of the applicant's turnover is proved by an auditor's certificate from a reputable firm of auditors.
- (2) Remittances may be authorised under subparagraph (1) for five years after the agreement concerned has been approved by the Reserve Bank, after which applications for further remittances must be submitted to the Reserve Bank.

4. Royalty agreements

- (1) The remittance of royalties of up to 5 *per centum* of the applicant's net sales may be authorised, where—
 - (a) the applicant is a business organisation; and
 - (b) the royalties are payable under an agreement approved by the Reserve Bank; and
 - (c) the amount of the applicant's net sales is proved by an auditor's certificate from a reputable firm of auditors.

5. Directors' fees

- (1) A company may be authorised to remit amounts payable as fees to a non-resident director if the company furnishes the authorised dealer with a written statement of—

- (a) the services the non-resident director is rendering to the company; and
 - (b) the fees paid to resident directors of the company; and
 - (c) any local expenses, including airfares and salary, which the company is paying for the non-resident director.
- (2) Before authorising a remittance under subparagraph (1), the authorised dealer must ensure that the amount of the fee is reasonable and does not exceed the fees paid to the company's resident directors.

6. Professional and technical services

(1) The remittance by a business organisation of the equivalent of up to US\$4500 000 a year may be authorised to cover all the following—

- (a) hire and repair charges; and
- (b) feasibility studies; and
- (c) consultants' fees; and
- (d) directors' fees; and
- (e) installation, erection and commission fees; and
- (f) legal fees; and
- (g) marketing and advertising fees and costs; and
- (h) training fees and costs; and (i) patents, designs and trade marks.

(2) Before authorising a remittance referred to in subparagraph (1), an authorised dealer must be satisfied from invoices or statements of account, that the amount concerned is payable.

(3) Remittances referred to in subparagraph (1) may be effected only after the services concerned have been rendered, and not in advance.

7. Commission

(1) A business organisation may be authorised to remit an amount by way of commission, up to the following limits—

- (a) confirming commission up to 2.5 *per centum* of the C.X.I.F. value of the goods concerned;
- (b) buying commission, up to 5 *per centum* of the F.O.R. or F.O.B. value of the goods concerned;
- (c) foreign travel agent's commission, up to 10 *per centum* of the value of the sale concerned; (d) selling commission, up to 7.5 *per centum* of the F.O.B. value of the goods concerned.

(2) Selling commission may be deducted at source.

(3) Any commission not reflected in section 15C of the Form CD 1 shall not be regarded as payable for the purposes of this paragraph.

8. Reinsurance premiums

A business organisation may be authorised to remit a reinsurance premium of the equivalent of up to US\$1 000 000 if the application is supported by a letter from the Commissioner of Insurance stating the amount to be remitted and its nature.

9. Freight, insurance, clearing and forwarding charges, port dues and other such charges

A business organisation may be authorised to remit up to 30 *per centum* of the F.O.B. value of the goods concerned, where the amount is payable for freight, insurance, clearing and forwarding charges, port dues and other such externally-raised charges:

Provided that, where the goods concerned are of exceptional mass in relation to their value, up to 80 *per centum* of the F.O.B. value of the goods may be authorised.

10. Air fares and local expenses

(1) A business organisation may be authorised to pay the air fare of one or more employees, directors, consultants and other business associates, who are resident outside Zimbabwe, if—

- (a) the payments are made through a local travel agent; and
- (b) the flights are undertaken on Air Zimbabwe aircraft, where that is possible.

(2) A business organisation may, in addition, be authorised to pay the local expenses of a non-resident business associate referred to in subparagraph (1).

11. Navigation, landing, I.A.T.A. and ancillary charges

A business organisation carrying on an air service may be authorised to remit the equivalent of up to US\$100 000 per transaction to pay navigation and landing charges, charges raised by the International Air Transport Association and similar charges.

12. Subscriptions to magazines and newspapers

A business organisation may be authorised to remit up to the equivalent of US\$20 000 a year to pay for subscriptions to trade journals, magazines and newspapers.

13. Sporting allowances, and visiting entertainers' fees

- (1) The equivalent of up to US\$20 000 per tour or trip may be issued to pay the expenses of—
 - (a) a Zimbabwean sporting team that goes on tour outside Zimbabwe; or
 - (b) a band or group of Zimbabwean artistes or entertainers who go on tour outside Zimbabwe:

if the application is supported by a letter from the Sports and Recreation Commission or the National Arts Council of Zimbabwe, as the case may be, recommending the amount issued.

(2) The equivalent of up to US\$20 000 per concert or performance may be authorised as payment of the fees or other remuneration of a foreign artiste or entertainer touring or visiting Zimbabwe, if the application is supported by documentary evidence showing that the National Arts Council of Zimbabwe has authorised the tour or visit: Provided that such amounts may be remitted only after the concerts or performances, not in advance.

14. Dividends

(1) A body corporate may be authorised to remit by way of dividends to foreign shareholders, including dividends due to former residents of Zimbabwe, up to 100 *per centum* of the body corporate's net after-tax profits.

(2) An application for the remittance of a dividend must be submitted to an authorised dealer within twelve months from the end of the financial year in respect of which the dividend is payable, and must be accompanied by—

- (a) a certified copy of the resolution of the applicant's board of directors or governing body declaring the dividend; and
- (b) audited financial statements, where the dividend is a final dividend, or a pro-forma profit and loss account, where the dividend is an interim dividend; and
- (c) an auditor's cash-flow statement confirming that the applicant has sufficient financial resources of its own to pay the dividend; and
- (d) an auditors' certificate confirming that the dividend emanates from bona fide trading profits for the year concerned and not from retained earnings or capital profits.

15. Examination fees

(1) A Zimbabwean university, college, school or other educational institution may be authorised to remit examination fees payable by or in respect of its students to a foreign examination board or authority.

(2) An application for authority under subparagraph (1) must be accompanied by—

- (a) a list showing the names of the students concerned; and
- (b) documentary evidence from the examination board or authority concerned showing the amounts payable.

PART III

INDIVIDUAL REMITTANCES

1. Holiday travel allowances

(1) The equivalent of up to US\$5 000 in any calendar year for any one individual may be issued as a holiday travel allowance.

(2) Where an immigrant has been resident in Zimbabwe for less than a year, the amount issuable under subparagraph (1) must be reduced proportionately.

(3) The applicant's passport must be endorsed with each amount issued under subparagraph (1), and no amount may be issued against an emergency travel document.

(4) A holiday travel allowance must be issued in travellers' cheques:

Provided that the authorised dealer may, with the leave of Reserve Bank, issue the equivalent of up to US \$500 in foreign currency notes and coins.

[Subparagraph inserted by s.i 226 of 2002.]

(5) The holder of a foreign currency account may be issued with the amount referred to in subparagraph (1) even if he uses additional funds from his account for the purposes of travel.

(6) Holiday and travel allowances issuable under this paragraph may not be accumulated from one calendar year to the next nor may they be availed of in advance – that is to say, an individual may not be issued with an allowance for the following calendar year in respect of a journey that will be undertaken wholly in the current year.

2. Medical allowances

(1) The equivalent of up to US\$20 000 may be issued to an individual to meet the medical expenses and, subject to subparagraph (2), all related expenses incurred by him and one necessary companion in obtaining medical treatment outside Zimbabwe.

(2) In addition to the amount issuable under subparagraph (1), the equivalent of US\$250 per day per person may be issued to meet the travelling expenses of the individuals referred to in that subparagraph.

(3) No amount may be issued under subparagraph (1) unless the applicant produces a letter of referral from a medical specialist in Zimbabwe.

(4) Where the applicant is a member of a medical aid society, a letter of guarantee from the society must be furnished to the authorised dealer, and any payment under the letter of guarantee must be deducted from the amount issued under subparagraph (1).

(5) A medical aid society may be authorised to remit the equivalent of up to US\$20 000 a month to meet medical expenses incurred outside Zimbabwe by members who are former residents of Zimbabwe and whose contributions to the society are paid from remittable income or from external sources.

3. Education

(1) The equivalent of up to US\$50 000 a year may be issued in respect of any one student to meet all the expenses directly related to his course of study, whether full-time or undertaken by correspondence, at a university, polytechnic or technical college outside Zimbabwe.

(2) The expenses referred to in subparagraph (1) include the student's living expenses and pocket-money outside Zimbabwe:

Provided that the amount allowable in respect of pocket-money must not exceed one-third of a term's tuition fees.

(3) An application for the issue of money under subparagraph (1) must be supported by documentary evidence from the university, polytechnic or technical college concerned showing— (a) that the student is enrolled for the course of study concerned; and (b) the fees and costs of the course of study.

(4) Amounts may be issued under this paragraph for tertiary education only, and no amount may be issued for primary or secondary schooling outside Zimbabwe.

4. Expatriates

(1) An individual may be authorised to remit up to one-third of his gross monthly salary, allowances and bonus where—

(a) he is ordinarily resident in a foreign country but is working in Zimbabwe; and

(b) the Reserve Bank has approved his application to remit part of his remuneration outside Zimbabwe.

(2) Before authorising the remission of any amount under subparagraph (1), the authorised dealer must be satisfied, from documentary evidence, as to the amount of the applicant's salary, allowances and bonus.

(3) Remittances may be authorised under subparagraph (1) for five years after the Reserve Bank initially approved the individual's application, after which period applications for further remittances must be submitted to the Reserve Bank.

5. Alimony and child maintenance

(1) An individual may be authorised to remit up to the equivalent of US\$2 000 a year in respect of alimony and child maintenance, where such payments are made in accordance with an order of a court.

(2) An application for authorisation under subparagraph (1) shall be supported by—

(a) a copy of the court order including, where applicable, any consent paper, under which the payment is required to be made; and

(b) in the case of maintenance payable in respect of a child, the child's birth certificate.

(3) No remittance may be authorised under subparagraph (1) that exceeds the amount the applicant is required to pay under the court order concerned.

(4) No remittance may be authorised under subparagraph (1) in respect of a child who is 18 years of age or older.

6. Repairs, legal fees and subscriptions

An individual may be authorised to remit up to the equivalent of US\$5 000 a year in respect of— (a) repairs to property owned by him; and

(b) legal fees; and

(c) subscriptions to magazines, journals, newspapers and book clubs

7. Payment for tours

An individual may be authorised to remit payment for an all-inclusive or package tour to be undertaken outside

Zimbabwe, if—

- (a) payment is made directly to the travel agent or tour operator organising the tour; and
- (b) the authorised dealer is satisfied, from an inspection of a brochure or advertisement relating to the tour and any other relevant document, as to the cost of the tour.

8. Air Fares

An individual may be authorised to pay the air fare of one or more close relatives, such as his parents, who are resident outside Zimbabwe, if—

- (a) the tickets are purchased and payments are made through a local travel agent; and (b) the flights are undertaken on Air Zimbabwe aircraft, where that is possible.

9. Increase in pension remittances

An individual may be authorised to remit increased pension payments if—

- (a) the remittance of the original amounts was authorised by the Reserve Bank; and
- (b) the authorised dealer is satisfied, from documentary evidence that the increase has been approved by the Registrar of Pension and Provident Funds.

10. Anniversary allowances

Where the Reserve Bank has approved the retention of an individual's blocked funds for future release in the form of anniversary allowances, the individual may be authorised to remit the equivalent of up to US\$3 000 on or after each anniversary of his departure from Zimbabwe.

11. Blocked funds

(1) The release of money from an individual's blocked funds may be authorised for making any of the following payments—

- (a) the payment of taxes in Zimbabwe, including the purchase of tax reserve certificates;
- (b) donations of up to \$10 000 to Zimbabwean residents;
- (c) the payment of membership subscriptions and dues to local organisations;
- (d) the payment of air fares for travel, by the individual and his close relatives, on Air Zimbabwe aircraft; (e) subject to subparagraph (2), the reasonable expenses of any tour or holiday taken within Zimbabwe.

(2) When authorising the release of money for the purpose referred to in subparagraph (e) of subparagraph (1), an authorised dealer must, if requested to do so by the applicant, provide the applicant with a letter to any hotel in Zimbabwe confirming that he has been authorised to pay for his accommodation in Zimbabwean currency.

12. Deceased estates

(1) On application by the executor or the beneficiary concerned, the remittance of the following amounts may be authorised, where the amounts represent a legacy or inheritance and the beneficiary is a foreign resident— (a) up to \$1 000, where the beneficiary is a surviving spouse of the deceased; (b) up to \$600, in any other case.

(2) Any part of a legacy or inheritance in excess of the amounts referred to in subparagraph (1) must be invested in 4 per cent. External bonds.

(3) Before authorising the remittance of any amount under this paragraph the authorised dealer must be satisfied, from certified copies of the will and final liquidation and distribution account, that the legacy or inheritance is due and payable.

13. Gifts in kind

(1) An individual who is a Zimbabwean resident may be authorised to export a gift, other than a monetary gift, up to the value of \$ 2 000 000 without completing Form CD1.

(2) Any application to export of gift worth more than \$2 000 000 must be referred to the Reserve Bank.

14. State Lottery prizes

(1) An individual may be authorised to remit the amount of any prize on the Zimbabwe State Lottery, other than the first prize, if the authorised dealer is satisfied that—

- (a) the person in whose name the ticket was issued is a foreign resident; and (b) the ticket was paid for in foreign currency.

(2) Any application to remit the first prize must be referred to the Reserve Bank.

15. Miscellaneous

An individual may be authorised to remit up to the equivalent of US\$1 000 a year in respect of any payment that is not specifically covered under this Part, if he produces documentary proof of the amount and purpose of the payment.

SECOND SCHEDULE (Section 7)

DENOMINATED CURRENCIES

- | | |
|-------------------------|----------------------------|
| 1. Austrian schillings | 9. Japanese yen. |
| 2. Belgian francs | 10. Netherlands guilder. |
| 3. British pounds | 11. Norwegian kroner. |
| 4. Canadian dollars. | 12. Portuguese escudos. |
| 5. Danish kroner. | 13. Spanish pesetas. |
| 6. French francs. | 14. Swedish kronor. |
| 7. German deutschmarks. | 15. Swiss francs. |
| 8. Italian lire. | 16. United States dollars. |

THIRD SCHEDULE (Section 13)

EXPORTS THAT MAY BE APPROVED BY AUTHORISED DEALERS

Notes:

1. The export of goods below \$ 2 000 000 in value does not require approval under the principal regulations.
[Paragraph amended by s.i 291A of 2002, s.i 7 of 2004, s.i 237 of 2004.]
2. Approval granted under this Schedule does not exempt the exporter from the need to obtain approval or authority required under any other enactment.

PART I

TEMPORARY EXPORTS

1. Goods exported for repair and return or replacement.
2. Goods exported for testing, specialist examination or for the purposes of an exhibition or trade fair.
3. Machinery and equipment, including transport vehicles, exported for the purpose of hire or the performance of a contract.
4. Household effects being exported by a person leaving Zimbabwe for the purposes of education, sabbatical leave or the performance of a contract.
5. Animals exported for the purpose of exhibition at or competition in a show.
6. Empty containers owned by a Zimbabwean resident.
7. Trade samples, up to a value of \$10 000.

PART II

OTHER EXPORTS

1. Handicrafts such as sculptures, crochet work and woven items, where the application to export them is supported by—
 - (a) an export order; and
 - (b) an invoice; and
 - (c) a duly completed Form CD1.
2. Wild life, where the application to export the wild life is supported by—
 - (a) an export order; and (b) an invoice; and
 - (c) any form required under the Control of Goods (Import and Export) (Wild Life) Regulations, 1982 (Statutory Instrument 557 of 1982); and
 - (d) a safari operator's register, in the case of a trophy; and (e) a veterinary certificate, where appropriate; and (f) a duly completed Form CD 1.
3. Wild life products, where the application to export them is supported by—
 - (a) an export order; and (b) an invoice; and
 - (c) any form required under the Control of Goods (Import and Export) (Wild Life) Regulations, 1982 (Statutory Instrument 557 of 1982); and (d) a duly completed Form CD1.
4. Pedigree livestock, other than horses, where the application to export the livestock is supported by—
 - (a) an export order; and
 - (b) an invoice; and
 - (c) a list of the animals concerned, specifying their breed and registered number; and

- (d) a duly completed Form CD 1 showing the value of each animal and supported by a valuation certificate from a reputable valuer of livestock; and
 - (e) written approval of the export from the Ministry of Agriculture; and (f) a veterinary certificate.
5. Horses, where the application to export them is supported by—
- (a) a valuation of each horse by a veterinary surgeon; and (b) a statement of—
 - (i) the reason for the export; and
 - (ii) the final destination of the horses, if they are to be sold; and
 - (iii) the latest date of the horses' return, if their export is temporary; and
 - (iv) the date the exporter acquired the horses; and
 - (v) the age, the dam and the sire of each horse; and
 - (c) a brief indication of the training, if any, undergone by the horses; and (d) a letter of support from the Horse Import/Export Advisory Committee; and (e) a duly completed Form CD 1.
6. Agricultural products and by-products, where the application to export them is supported by—
- (a) an export order; and (b) an invoice; and
 - (c) any permit required under the Control of Goods (Import and Export) (Agriculture) Regulations 1965 (R.G.N. 656 of 1965); and
 - (d) where appropriate, a phytosanitary certificate from the Ministry of Agriculture; and
 - (e) where appropriate, a fumigation certification confirming that the products or by-products were fumigated prior to loading or dispatch; and (f) a duly completed Form CD 1.

FOURTH SCHEDULE (Section 10(4))

PART IV

WARRANT ISSUED IN TERMS OF PARAGRAPH (B) OF SUBSECTION (2) OF SECTION 76 OF THE DEFENCE ACT [CHAPTER 11:02]

TO: All and each of the members of the Police Force.

WHEREAS (No.) (Rank).....

(Name) (Unit) a member of the Defence

Forces, was duly convicted of the offence of contravening paragraph

..... of the First Schedule to the Defence Act [Chapter 11:02]

and sentenced to pay a fine of or in default

of payment, to undergo imprisonment/detention for a period of

..... the said member having failed to pay such fine;

You are required and directed to arrest the said member and to deliver him to the member in charge of the detention barracks/person in charge of the civil prison at to undergo imprisonment/detention as afore said.

Given under my hand at on the day of 2

.....
*Officer imposing sentence
or Commanding Officer*

(3) BREAKDOWN OF FOREIGN CURRENCY RECEIPTS BANKED FOR THE MONTH

(Value to be stated in United States dollars)

	US\$	Conversion Rate	ZW\$
Foreign currency (direct cash receipts) deposited			
Foreign credit card receipts			
% Retained by Authorised Dealers			
% Deposited into Tourism Operator FCA			
Receipts from defined operators			
Total foreign currency receipts banked			

(4) CERTIFICATION OF FOREIGN CURRENCY RECEIPTS BY AUTHORIZED DEALERS

We certify that we are satisfied that the figures reflected in 3 above represent the foreign currency deposited for the month

Certification of foreign currency banked for the month

BANK STAMP

Form completed by:

Name of person **Print**

Designation

Signature

Date

Full name

Signature

Date

MONTHLY FOREIGN CURRENCY ANALYSIS

Day	Daily Banking ZWS Receipts	Direct Receipts From Clients Foreign Currency Receipts (US\$)	Credit Cards ZWS Receipts	Credit Cards Operators		From Defined	
				US\$ Equi- valent	US\$ Equi- valent	ZWS Pro- ceeds	ZWS Pro- ceeds
				To Bank	To Operator		
1							
2							
3							
4 etc.							
Total							

BANK STAMP

FOR THE MONTH OF:

Company Zta Reg. No.

Name Designation

Signature: Date:

Certification of foreign currency
banked for the month

Full name:

Signature:

Date:

10. Section I of the Exchange Control (General) (Amendment) Order, 1999 (No. 2), published in Statutory Instrument 126 of 1999, is amended by the deletion of “(No. 2)” and the substitution of “(No. 3)”.

FIFTH SCHEDULE (Section 10A(4))
[Schedule inserted by s.i 143 of 2003]

HUNTING RETURN FORM TR2: APPLICATION FOR HUNTING NP/CITES

Issued in terms of the Exchange Control Act [Chapter 22:05], the Parks and Wild Life Act [Chapter 20:14] and the Tourism Act [Chapter 14:20]

Serial Number This number must not be obliterated or altered.
--

Form for Register and Return of Hunting Safaris Conducted by the Holder of a Professional Hunter's license on Alienated and Unalienated Land in Zimbabwe Where the Client Is A Person Not Ordinarily Resident In Zimbabwe

DISTRIBUTION OF COPIES

1. Original: Submitted by the Safari Operator/Company representative to the Central Monitoring Unit, Department of National Parks and Wild Life Management, P.O Box CY 140, Causeway within THIRTY DAYS of completion of the Hunt.
2. Duplicate: Submitted by the Safari Operator/Company representative to their Authorised Dealer for onward transmission to Reserve Bank.
3. Triplicate: Submitted by the Safari Operator/Company representative or Taxidermist to the Permits Officer, Department of National Parks and Wild Life Management, when an application for export of trophies is requested.
4. Quadruplicate: Submitted by the Safari Operator/Company representative to Landowner.
5. Quintuplet: Copy retained by the Company/representative or Safari Operator for not less than THREE YEARS (in terms of the Parks and Wild Life (General) Regulations).

Warnings

- Where permitted by law, the holder of a Learner Professional Hunter's licence is allowed to conduct part of the hunt. However professional hunters are reminded that this is solely their responsibility and any such hunting may in any event only be carried out under their direct control and supervision. The holder of a learner professional hunter's licence may not complete the TR2 Form.
- All Earnings should be declared and authenticated by an Authorised Dealer as per Exchange Control Regulations—Amended Statutory Instrument 323A of 2003.
- The form may only be used by the person to whom it was originally issued by the Authorised Dealer who took note of the relevant serial number.

1	1. Name of operator Address	ZTA (HOP) No	Client's Full name
			Address
			Passport No.
			Country of Issue

Name of professional Hunter		Licence No.	Tel:	Fax:
No. of Accompanying Guests				
If guests are foreign declare all passports				
Are trophies being exported after tanning and mounting? Yes/No (Delete inapplicable)				
Are trophies being exported after primary treatment Yes/No (Delete inapplicable)				
Name and Address of processing agents or Taxidermist				
Name and Address of shipping agents				
2	2. Show all US Dollars rounded to nearest dollar	3. Foreign Agent Details		
Total daily rate	<input type="text"/>	Name		
Total guests rate	<input type="text"/>	Address		
Less commission	<input type="text"/>	Percentage Commission charged		
Total trophy fee	<input type="text"/>	Exchange Control Ref.	where commission exceeds 7,5%	
Other fees	<input type="text"/>			
Grand Total USD	<input type="text"/>			
Amount in ZWD (if only paid in ZWD)	<input type="text"/>	(Show printed bank certified deposit receipt)		
State currency and total amount paid by the client to the professional hunter or the company by whom he is employed.				
E.g. ZAR 1000 Balance unpaid, if any				
Note (a separate and detailed written explanation must accompany this return if funds remain unpaid)				

3 DETAILS OF DEPOSITS
(All inclusive of the daily rate, trophy fees, processing, handling and shipping charges and any other incidentals)

(i) Safari Operator					
Date of deposit	A/C Number	Currency	Amount	Form Number	Bank Stamp and Authorised Signature

6 NATURE OF TREATMENT	FOREIGN CURRENCY VALUE CHARGED TO CLIENT FOR THIS SERVICE
Dipping and Packaging	US\$
Taxidermist Fees	US\$
Plus incidentals (curios, etc.)	US\$
Total processing fees (Attach copy of NP3)	US\$

Signature of Taxidermist Date: Stamp:

FOR OFFICIAL USE ONLY

Permits Note: See Instructions regarding triplicate copy on cover of book and stamp original NP/CITES Form 2 in section 15 with "Additional Section 16 information for Zimbabwe Banks only (check and remove NP/CITES Form 9)". Ensure the copies of CD 1 Forms are attached as instructed.

Ensure the Data Processing Executive Officer, Central Monitoring Unit, has verified this form before issuing export permits.

EXPORT PERMIT NUMBER (NP/CITES FORM 2)

Central Monitoring Unit verified (sign)

PERMITS EXPORT STAMP		C. M. U. DATE STAMP
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FOR OFFICIAL USE ONLY (Exchange Control Officers, Commercial Banks)

NOTES:

1. Verify deposits except the original.
2. Endorse CD1 serial number on all copies of Form TR2
3. Retain the copy of this Form TR2 marked DUPLICATE. Indicate the Form CD1 number and submit to RBZ.
4. Retain the copy of this Form TR2 marked TRIPLICATE and attach to Form CD1 for export.

DATE STAMP AND INITIALS OF VERIFYING OFFICER

FORM CD1 NUMBER

FORM CD1 NUMBER


NOTES AND CONDITIONS

Animals Hunted (*Trophy Fees*)

1. Under column "W/K" enter kill or wounding information, e.g. "1W/2K".
2. In the event of insufficient space continue on new page.
3. Where indicated, all values are to be shown in US dollars. Where payment is made in other currencies, the conversion rate to be used for this purpose will be the bank rate as announced by the Reserve Bank.
4. The total amount of foreign currency received by the Safari Operator/Company representative is the total foreign currency value of the daily rate charged, less authorised commission where a foreign agent is used, the total trophy fees per animal. No payment may be made in kind under any circumstances. Where there is a discrepancy between the total amount of foreign currency paid by the foreign client to the Safari Operator/Company representative and the actual amount deposited with an Authorised Dealer, the Safari Operator/Company representative is required to provide a full written explanation for such discrepancy. The explanation is to be signed by both the Professional Hunter and the foreign client and then attached to all copies of Form TR2 prior to submission.
5. This form must be completed by the Safari Operator/Company representative who was in direct control of the hunt in question. Deposits of foreign currency must be made with a registered Authorised Dealer within seven days after the conclusion of the safari.
6. Section 6 is to be completed by the Taxidermist where services of a taxidermist were sought. This form must also be completed by the Taxidermist who is responsible for collecting their earnings for whatever job they would have done for the foreign hunter, to include processing, packaging, and curios purchased by the foreign hunter from the Taxidermist. The earnings should be received by the Taxidermist before exporting the goods and documentary evidence showing the receipt of the funds should be attached to Form TR2. Form NP3 should also be attached.
7. The Safari Operator/Company representative is responsible for the collection of all foreign currency pertaining to that particular hunt before the departure of his client. For this purpose all safari operators should ensure that incidental charges are known well before the departure of the client. It is preferable to conclude such contractual agreements well prior to the departure of the client from his home country in order to avoid subsequent difficulty. The Safari Operator/Company representative should also ensure that the client has sufficient foreign currency funds to pay all costs before commencing the hunt. Failure to do so could result in prosecution.
8. In terms of the Parks and Wild life (General) Regulations and the Exchange Control Regulations, the responsibility for ensuring that all foreign currency is collected and deposited lies with both the Safari Operator/Company representative for the actual hunt and the taxidermist for processing. It is also the responsibility of the Safari Operator/Company representative to declare the name of the Taxidermist/Processor to be used by his client. Where there is no full processing of the animals and the Safari Operator is doing the semi-processing, this should also be clearly indicated on Form TR2.
9. See the cover of this register for full instructions on the distribution of copies of Form TR2. Failure to comply with the Parks and Wild Life Act [Chapter 20:14 (as amended), the Exchange Control Act [Chapter 22:05] Statutory Instrument 323A (as amended), the Tourism Act [Chapter 14:20] (as amended), regulations made in terms of the three Acts and related statutes, the provisions contained in this return, any laws which may be in force governing declarations to be made by the foreign client to Immigration Control at the port of entry or exit or pre-hunt registration of the foreign client by the Safari Operator/Company representative, may variously result in forfeiture of trophies, refusal of export permits and/or prosecution.
10. Where permitted by law, the holder of a Learner Professional Hunter's Licence is allowed to conduct part of the hunt. However Professional Hunters are reminded that this is solely their responsibility and that any such hunting may in any event only be carried out under their direct control and supervision. The holder of a Learner Professional Hunter's Licence may not complete this return.
11. Ensure that all carbon copies are clear and legible. Failure to do so could cause avoidable delays and result in inconvenience to all concerned.
12. For elephant only, submit separate trophy measurements for left and right tusks.
13. Give either a 4 figure grid reference or a G.P.S. longitude/latitude reading.
14. If any animal is not for export, please explain this in the comments section or on any attached piece of paper.

**SIXTH SCHEDULE (Section 10B(1))
ROAD TRANSPORT FREIGHT FORM**

FORM CD 3

<p>(For multiple consignment: Attach a schedule detailing individual exporter's names, CD1 numbers and value of goods and freight). Each and every haulage vehicle carrying goods over a Zimbabwe International Boundary is to be accompanied by this form duly authenticated. It is to be prepared in quadruplicate. (NB Not applicable to foreign registered hauliers.)</p>	 <p align="center">ZIMRA COPY</p>	<p align="center">C 0000000</p> <p>This number must not be obliterated or altered.</p>
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<p>1. TRANSPORTER'S AUTHORITY IN TERMS OF EXCHANGE CONTROL REGULATIONS</p>		<p>FOR 1. OUTWARD AND INWARD TRIP 2. TRANSIT TRIP (Tick as applicable)</p>
<p>RESERVE BANK NUMBER: EXPIRY DATE: AUTHORISED DEALER NUMBER: EXPIRY DATE:</p>	<p>Authorised Dealer Stamp and Authorised Signature of Bank official</p>	
<p>2. CARRIER/AUHLIER NAME: ADDRESS: OPERATOR'S LICENCE NUMBER: Where stated "ADDRESS" means physical address with postal code as applicable</p>	<p>IF SUBCONTRACTOR DETAIL MAIN CONTRACTOR NAME: ADDRESS: OPERATOR'S LICENCE NUMBER:</p>	
<p>3. VEHICLE DETAILS REGISTERED OWNER: REGISTRATION NUMBERS: TRACTOR: SEMI-TRAILER: TRAILER: TRIP: From (Country) (Town)</p>	<p>CAPACITY OF FITTED FUEL TANKS: SEMI-TRAILER: TRAILER: LOAD MASS: COUNTRY OF REGISTRATION: To (Country) (Town)</p>	
<p>4. LOAD (Brief description of goods carried with number of consignments) EXPORT: VALUE: Foreign: Rate: Z\$:</p>	<p>IMPORT: VALUE: Foreign: Rate: Z\$:</p>	
<p>5A. FOR EXPORT CARGO EXPORTER: BILL OF ENTRY NUMBER: COUNTRY: CD 1 NUMBERS: DOES VALUE OF GOODS INCLUDE FREIGHT? If more than one exporter, use CD3A Schedule.</p>	<p>5B. FOR IMPORT CARGO IMPORTER: BILL OF ENTRY NUMBER: COUNTRY: FREIGHT Foreign: Rate: Z\$: CHARGES If more than one importer, use CD3A Schedule.</p>	
<p>6. PAYMENT ARRANGEMENTS (Exchange Control Authority required if in excess of 90 days) Amount to be received in Zimbabwe for freight/hire charges. State: (i) Forex amount (ii) Rate (iii) Zim dollar amount</p>		
<p>OUTWARD TRIP (i) (ii) (iii) DATE DUE</p>	<p>INWARD TRIP (i) (ii) (iii) DATE DUE</p>	
<p>Payee (The person/organization in Zimbabwe who is to have the responsibility for repatriation of above, name and domicile to be stated.)</p>		
<p>OUTWARD TRIP</p>	<p>INWARD TRIP</p>	

7. DECLARATION BY TRANSPORTER
 I declare the foregoing to be true and correct and am aware that making a false statement for the purpose of the Exchange Control Act constitutes an offence which carries severe penalties.
 Date Place Signature

8. AUTHENTICATION BY ZIMBA I declare the foregoing to be true and correct to the best of my knowledge and am aware of the legislated consequences of making a false statement.

DATE STAMP CUSTOMS PORT OF EXIT	SIGNED: NAME:	DATE STAMP CUSTOMS PORT OF ENTRY	SIGNED: NAME:
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9. CERTIFICATE OF AUTHORISED DEALER IN RESPECT OF RECEIPT OF PAYMENT
 (To be completed by an Authorised Dealer in Zimbabwe.)
 It is hereby certified that the Bank has received the under-mentioned foreign currency amount in Zimbabwe in settlement of the proceeds detailed in section 6.

TOTAL RECEIVED: Foreign Currency: Exchange Rate: Z\$ EQUIVALENT: SIGNED: NAME: DESIGNATION:	Authorised Dealer Stamp and Authorised Signature of Certifying Official NB.FCA Statement attached			
	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 50px;"></td> <td style="width: 50px; text-align: center;">Yes</td> <td style="width: 50px; text-align: center;">No</td> </tr> </table>		Yes	No
	Yes	No		
	If No, requires E/C approval to discharge			

Form CD3A

ZIMBABWE

ROAD TRANSPORT FREIGHT FORM—SCHEDULE OF MULTIPLE CONSIGNMENT ON CD3 No:

EXPORTER'S/ IMPORTER'S NAME	CD1 AND BILL OF ENTRYNUMBER	VALUE OF GOODS			VALUE OF FREIGHT		
		Foreign	Rate	ZWD	Foreign	Rate	ZWD
TOTAL		TOTAL			TOTAL		

DATE STAMP CUSTOMS PORT OF EXIT		DATE STAMP CUSTOMS PORT OF ENTRY	DATE STAMP AUTHORISED DEALER
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