

Statutory Instrument 273 of 2003

Value Added Tax (General) Regulations, 2003

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

PRELIMINARY

1. Title and date of commencement

- (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]

2. Interpretation

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- (b) may include the equivalent form prescribed in or used under the repealed regulations until stocks thereof are exhausted;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

3. Prescribed forms

(1) Any person transacting business with 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 2 shall be the appropriate form obtainable from the office of the Zimbabwe Revenue Authority, Sixth Floor, Intermarket Building, corner of First Street and Kwame Nkrumah Avenue, Harare, or any office of the Authority and such form may be inspected at any such office free of charge.

(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) and (b) of section 2, 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

4. Registration of suppliers

- (1) An application, in terms of section 23 of the Act, for a certificate of registration shall be made in form—
 - (a) VAT 1 for the application for registration; or
 - (b) VAT 2 in the case where the details of the spouse of a sole trader are required; or (c) VAT 3 in the case of particulars of officials of a partnership, company, trust, association.

(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).

(3) The Commissioner shall, if he is satisfied that the registered operator's total value of the taxable supplies within the period of twelve 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.

4A. Display of certificate of registration.

(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) 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, in any proceedings against any person for contravention of subsection (1) , shall lie upon that person.

[Section inserted by s.i. 106 of 2004]

4B. Application for duplicate certificate of registration.

(1) An application from a registered operator for a duplicate certificate of registration to replace one which has been lost, destroyed 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) concerns a certificate of registration which has been mutilated, that certificate of registration shall be surrendered to the Commissioner by the registered operator.

[Section inserted by s.i. 106 of 2004]

5. Voluntary registration

(1) Any trader who intends to apply for 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.

6. Cancellation of registration

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 twenty-one 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.

7. Change of status

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

8. Returns

(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.

9. Exempt supplies: Supply of certain goods or services

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

10. Exempt supplies: 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 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 *per cent* 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 *per cent* 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.

11. Zero rating: Direct exports

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 *per centum*.

11A. Zero rating: Indirect exports.

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 *per centum*: 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.

[Section inserted by s.i. 201 of 2004]

12. Zero rating: Sale of going concern

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 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 *per centum* if the sale represents the disposal of at least fifty-one *per centum* of the trade or part of a trade.

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

Subject to paragraph (g) of subsection (1) of 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 *per centum* shall apply shall be as set forth in the Second Schedule.

14. Zero rating: Services other than telecommunication services

Subject to paragraph (k) of subsection (2) of 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 *per centum*.

15. Zero rating: Services paid for in foreign currency by persons not resident in Zimbabwe

Subject to paragraph (q) of subsection (2) of section 10 of the Act any services that are supplied by the-

- (a) 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 Statutory Instrument 106 of 1996;
or
- (b) 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) operator of a hunting safari; to a person who is not a resident of Zimbabwe and who is required under the Exchange Control Act [Chapter 22:05] to pay for such services in foreign currency.

16. Zero rating: Production of documentary proofs

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.

17. Accounting basis

(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 twelve months from the date of the last approved application.

18. Motor vehicles

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].

19. Export processing zones

(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; 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 twelve months from the date of the original tax invoice.

20. Interest on delayed refunds

Subject to section 45 of the Act if the Commissioner has not refunded any amount owing to the registered operator within sixty 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:

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 sixty 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 sixty 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.

21. Apportionment of tax

(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.

22. Tax invoices

(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.

22A. Use of a cash register

All registered operators shall be required to use cash registers fro 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.

[Section inserted by s.i. 106 of 2004]

23. Requirements for a cash register

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 six 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

23A. Deferment of collection of value added tax on capital goods

1. An application for deferent 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 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 effect that the equipment or machinery will not be sold or otherwise disposed not in Zimbabwe without prior permission of the Commissioner and the payment of such tax as may be due.

23B. Deferment under certain conditions

Where an importer does not qualify for deferment in terms of subsection (1) (f) the Commissioner may consider deferment of tax if the application meets the conditions set by the Commissioner.

23C. Conditions for deferment of tax

1. The Commissioner may, subject to the following conditions, authorize the deferment of payment of tax—
 - (a) if the amount is up to the minimum specified in the Sixth Schedule;
 - (b) for a maximum period of ninety 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 tax 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);
- (2) The authority issued in terms of this section shall be valid for six months from the date of issue of the notice referred to in subsection (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 due 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) 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 thirty days from the date of publication of these regulations.

PART III

TAX RELIEF AND REFUNDS

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

- (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 (46), 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 two years after the date on which the tax was remitted or refunded.
- (4) If the Commissioner gives the permission referred to in subsection (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); 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.

25. Refund on goods for diplomatic personnel, etc.

Subject to subsection (4) of section 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 taxinvoice, 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.

26. Collection of tax on imported services, etc.

Any declaration, calculation and payment of tax 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

27. Input tax credit and calculation of tax payable by new registrant

In this section—

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

28. Claim of input tax credit in terms of section 15 of the Act

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 six months prior to the registration of the supplier.

29. Claim of sales tax levied under the repealed Act

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 six months prior to registration.

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

The prescription under these regulations of a new amount above which persons are liable to be registered as operators under the 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 amount if, before the date of the new prescription, such supplies exceeded the amount previously prescribed.

[Section inserted by s.i 3 of 2006.]

PART I

EXEMPTION: THE SUPPLY OF CERTAIN GOODS OR SERVICES

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) supply of domestic electricity;
- (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 inserted by s.i 106 of 2004.]
- (6) The supply of goods and services to his Excellency the President of the Republic of Zimbabwe.
[Item inserted by s.i 234 of 2004.]
- (9) Commission charges on tobacco sales at auction floors.
[Item inserted by s.i 193 of 2005.]
- (10) Revenue arising from the operation of a temporary casino licence in terms of the Lotteries and Gaming Act [*Chapter 10:26*] (No. 26 of 1998).
[Item inserted by s.i 2 of 2007.]

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 two hundred and fifty United States dollars, once every thirty 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 one 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 two years or more, and 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 two years as from the date of entry;

- (ii) no exemption shall be granted in terms of this Part in respect of any motor-vehicle imported by an immigrant, including a returning resident, who is, at the time of his arrival, is under the age of sixteen years;

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

- (a) to take up employment or permanent residence; or
- (b) as a visitor but remains to take up employment or permanent residence; or
- (c) as a diplomat but remains to take up employment or permanent residence or to attend any educational institution; or;
- (d) for the purpose of attending any educational institution; and includes the spouses of such person, but excludes any person who has previously resided or been employed in Zimbabwe, unless such a person is returning to Zimbabwe after having resided outside Zimbabwe for a period of not less than two years;
- (f) imported goods, including packing containers, re-exported 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;
- (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 reimportation;
- (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 one 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 seventy-five United States dollars 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 as read with section 235 of the same Act.

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

Heading No.	Commodity Code	Description of goods
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 55 kg
	8432.1091	Ploughs weighing not less than 55 kg
	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
	8432.2910	Scarifiers and rippers
	8432.2920	Cultivators and weeders
	8432.2930	Mechanical rotary hoes
	8432.2940	Dam scoops of less than 2,5 m3 capacity
	8432.2950	Dam scoops of more than 2,5 m3 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
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:—
		[Item substituted by s.i 282 of 2003]
2710.1111		Aviation spirit

- 2710.1112 Leaded fuel
- 2710.1113 Unleaded fuel
- 2710.1119 Other motor spirit
- 2710.1120 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

(8) Spare parts and goods imported by Air Zimbabwe (Private) of the following tariff codes—

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 3811.9000 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 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 8482.9000 8482.2000 8482.3000
8482.4000 8482.5000 8482.8000 8482.9100 8482.9900 8483.1000 8482.2000
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 88024010 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.

(9) Spare parts supplied to Air Zimbabwe (Private) Limited and National Railways of Zimbabwe (Private) Limited.

(10) Spare parts and goods imported by National Railways of Zimbabwe (Private) Limited of the following tariff codes—

2509.0000 2815.2000 3603.0000 3801.9000 3810.9000 3904.2200 3913.9090 3921.9090
 4406.9000 7302.1090 7302.3000 7320.4000 7320.9000 73.18
 7408.1100 8301.1090 8468.9000 84.08 84.09 84.13 8481.1000
 8281.2000 8481.3000 8481.4000 8481.8010 8481.8090 8481.9000 8482.1000
 8482.2000 8482.3000 8482.4000 8482.5000 8482.8000 84S2.9100 8482.9900
 8483.1000 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.

SECOND SCHEDULE (Section 13) PART I

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 condimental food, vitamin or mineral substance or other substance which possesses or is alleged to possess nutritive properties; or
- (iii) any bone product, intended or sold for the feeding of livestock, poultry, fish or wild animals (including wild birds);

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

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

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—

<i>Commodity code</i>	<i>Description of goods</i>
6401.9200	Gumboots
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

[Item added by s.i 157 of 2008.]

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.

{Item added by s.i 53 of 2005}

PART II

OTHER GOODS

[Part substituted by s.i. 181 of 2005 and amended by s.i 2 of 2007]

SECTION A. ZERO RATED: FOODSTUFF

<i>Heading No</i>	<i>Commodity Code</i>	<i>Description of goods</i>
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		MEAT OF BOVINE ANIMALS, FROZEN
	0202.1000	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		MEAT OF SWINE, FRESH OR CHILLED
	0203.1100	Carcasses and half carcasses
	0203.1200	Hams, shoulders and cuts thereof, with bone in
	0203.1900	Other
		Frozen
	0203.2100	Carcasses and half carcasses
	0203.2200	Hams, shoulders and cuts thereof, with bone in
	0203.2900	Other
		EDIBLE OFFAL OF ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, CHILLED OR FROZEN
		Of swine, Frozen:
	0206.4100	Livers
	0206.4900	Other
	0206.8000	Other, fresh or chilled
	0206.8000	Other, frozen.

[Heading 02.03 inserted by s.i 215 of 2007]

02.06		EDIBLE OFFAL OF ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, CHILLED OR FROZEN
	2006.1000	Of bovine animals, fresh or chilled (only of cattle)
	2006.2100	Tongues (only of cattle)
	2006.2200	Livers (only of cattle)
	0206.2900	Other (only of cattle)
02.07		MEAT AND EDIBLE OFFAL OF THE POULTRY OF HEADING No. 01.05, FRESH, CHILLED OR FROZEN
03.02		FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING NO. 03.04.
	0302.1190	Other fresh water fish
	0302.1290	Other fresh water fish
	0302.1990	Other fresh water fish
	0302.2990	Other fresh water fish
	0302.6190	Other fresh water fish
	0302.6690	Fresh water eels
	0302.6990	Other fresh water fish
	0302.7090	Liver and roes of fresh water fish
03.03		FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING NO. 03.04
	0303.2190	Other fresh water fish
	0303.2290	Other fresh water fish
	0303.2990	Other fresh water fish
	0303.3990	Other fresh water fish
	0303.7190	Other fresh water fish:
	0303.7690	Fresh water eels
	0303.7990	Other fresh water fish
	0303.8090	Liver and roes of fresh water fish
03.04		FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED) . FRESH, CHILLED OR FROZEN
	0304.1090	Fresh chilled of fresh water fish
	6304.2090	Frozen fillets of fresh water fish
	0304.9090	Other fresh water fish
03.05		FISH, DRIED, SALTED, OR IN BRINE, SMOKED FISH, WHETHER OR NOT DURING THE SMOKED PROCESS; MEALS AND PELLETS, FIT FOR HUMAN CONSUMPTION
04.01		MILK AND CREAM, NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER

04.02		MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER
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
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 BRASSICAS, FRESH OR CHILLED
07.05		LETUCE (<i>LECTU SATIVA</i>) AND CHICORY (<i>CICHORIUM SPP</i>), FRESH OR CHILLED
07.06		CARROTS, TURNIPS, SALAD BEET ROOT SALISIFT, CELERIAC, 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, SHELLE OR UNSHELLED, FRESH OR CHILLED
07.09		OTHER VEGETABLES, FRESH OR CHILLED
	0709.2000	Asparagus
	0709.4000	Celery other than celeric
		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	Chilies
	0709.9090	Other
	0709.7000	Spinach, New Zealand spinach and orache (garden spinach)
	0709.9000	Other
07.10		VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN

07.11		VEGETABLES PROVISIONALLY PRE SERVE (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	Cucumbers and gherkins Mushrooms and truffles:
	0711.5100	Mushrooms of the genus agaricus
	0711.5900	Other
	0711.9000	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, ARROWROOT, SALEP JERUSALEM ARTICHOKE SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INSULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH
	0714.2000	Sweet potatoes
08.03		BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED
08.04	0804.3000	Pineapples, Fresh or Dried
	0804.4000	Avocados, Fresh or Dried
	0804.5000	Guavas, mangoes and mangosteens. Fresh or Dried
08.05	0805.1000	Oranges, Fresh or Dried
	0805.4000	Grapefruit, Fresh or Dried
	0805.5000	LEMONS (Citrus limon, Citrus limonium) and limes (Citrus aurantifolia, Citrus latifolia), Fresh or dried 0805.9000 Other citrus fruits, Fresh or Dried
	0806.1000	Grape, Fresh
08.07		MELONS (INCLUDING WATER MELON 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
	0808.1001	Apples
	0808.2002	Pears and Quinces
08.09		APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES) PLUMS AND SLOES, FRESH
	0809.1000	Apricots
	0809.2000	Cherries
	0809.3000	Peaches (including nectarines)
	0809.4000	Plums and sloes
08.10		OTHER FRUIT, FRESH
10.01		WHEAT AND MESLIN
	1001.0000	Duram wheat
	1001.9000	Other
10.05	1005.1000	Maize (corn)

10.06			RICE
	1006.1000	—	Rice in the husk (paddy or rough)
	1006.2000		Husked (brown) rice
	1006.3000		Semi-milled or wholly milled rice, whether or not polished
	1006.4000		Broken rice
			[Item 10.06 added by s.i 110 of 2008]
10.07	1007.0000		Grain sorghum
10.08	1008.9000		Other cereals
11.01	1101 .0000		WHEAT AND MESLIN FLOUR
11.02	1102.2000		Maize (corn) flour
11.03	1103.1300		CEREALAND PELLETS OF MAIZE (CORN) GROATS, MEAL
15.07	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		Margarine, excluding liquid margarine
17.01	1701.1100		Cane sugar, in solid form
17.02	1702.1100		LACTOSE (in solid form) and lactose syrup (containing by weight 99% or more lactose, expressed as anhydrous lactose, as calculated on the dry matter)
19.01			FOOD PREPARATIONS OF FLOUR, MAIZE(CORN) MEAL, STARCH OR MALT EXTRACT
	1901.9090		Mahewu
19.05			FRESH BREAD, PASTRY CAKES, BISCUITS AND OTHER BAKERS' WARES
	1905.9010		Plain bread
	1905.9020		Plain buns and rolls
20.08	2008.1100		Groundnuts butter (also known as "Peanut butter")
21.04	2104.2000		Homogenised composite infant food preparations
25.01			Table salt and coarse salt
	2501.0010		In immediate packings of a content of less than 5 kg
	2501.0090		In immediate packings of a content of more than 5kg
30.01			GLANDS AND OTHER ORGANS FOR ORGANOTHERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANOTHERAPEUTIC USES; HEPARINE AND ITS SALTS;
			OTHER HUMAN OR ANIMAL SUBSTANCE PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED
30.02			HUMAN BLOOD; ANIMAL BLOOD, PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES ANTISERA AND OTHER 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,

- 30.05** or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems or in forms or packings for retail sale Wadding, Gauze, Bandages and similar articles (For example dressings, adhesive plasters poultices), impregnated or coated with pharmaceutical substances or put in forms or packaging for retail sale for medical, surgical, dental or veterinary purposes
- 30.06** Pharmaceutical goods specified in note 4 to this Chapter (but excluding tariff 3006.8000)

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.

[Part substituted by s.i. 181 of 2005 and amended by s.i. 2 of 2007]

SECTION B. ZERO RATE: FIXED CHARGES ON COMMERCIAL AND DOMESTIC ELECTRICITY SUPPLY

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

[Section inserted by s.i 215 of 2005]

PART III

ZERO RATE: SUPPLY OF GOODS FOR USE BY DISABLED PERSONS

Heading. No	Commodity Code	Description of goods
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	Word processing machines
	8469.1210	Automatic typewriters (Braille typewriters)
		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 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*.

PART V

ZERO RARE : SUPPLY OF PIPELINE TRANSPORTATION SERVICE

1. Supply of pipeline transportation service/

THIRD SCHEDULE (Sections 2, 3(1), 4(1) (3), 5(2), 6 (c), 7, 8(1) (2), 18 (1) (b), 24, and 25)

LIST OF VALUE ADDED TAX FORMS

Name of document	Form number
Application for registration	VAT 1
Details of spouse of a sole trader	VAT 2
Particulars of officials	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 and 5)

PRESCRIBED AMOUNTS

<i>Applicable Section of Act</i>	<i>Summary of requirements*</i>	<i>Prescribed amount</i>
2 (1)	Total annual receipts and accruals from the letting of commercial rental establishment	US\$120,00
7(4)	Supplies of goods reserved by deposit for delivery when the purchase price or a determined portion thereof is paid (lay-by agreements)	US\$25,00
17(2) proviso	Taxable supply <i>re:</i> capital goods and services	US\$60,00
20(5) and (7)	Prescribed amount when supplier not required to provide a tax invoice	US\$10,00
23(1)(a) and its proviso	Compulsory registration for new registrants where the total value of taxable supplies has exceeded	US\$60 000,00
23(3)	Voluntary registration	
Tax periods for—		
27(2)(b) and 27(5) (a)(i)	registered operators in Category C	US\$240 000,00
27(6)(c)(1)	registered operators in Category D	US\$120 000,00
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\$60,00

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

[Schedule substituted by s.i 9 OF 2009]

FIFTH SCHEDULE (Section 19)

RATE OF INTEREST

The rate of interest payable to the registered operator by the Commissioner on any amount outstanding in terms of section 45 of the Act shall be as set out in the Income Tax (Rate of Interest) Notice, 2009, published in Statutory Instrument 31 of 2009.

[Schedule substituted by s.i 41 of 2009.]

SIXTH SCHEDULE (Section 28)

The minimum amount for which an application for deferment will be considered by the Commissioner shall be US\$4 800.

[Schedule substituted by s.i 9 of 2009.]