

Chapter 23:12 Value Added Tax (General) Regulations, 2003

Statutory Instrument 273/2003.

Amended by S.I.'s 106/04, 201/04; 47/05; 3/06; 175/07; 9/09; 21/12; 159/13,171/2013; 173/2014; 10/2015; 40/17; 69/19, 284/19, 285/2019; 4/20, 193/2020; 53/21, 87/2021; 248/2023; 15/24, 92/24, 105/24, 140/24, 171/24 and 183/2024

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

PART I

PRELIMINARY

Title and date of commencement

1

- (1) These regulations may be cited as the Value Added Tax (General) Regulations, 2003.
- (2) These regulations shall come into force from the date of commencement of the [Value Added Tax Act \[Chapter 23:12\]](#)

1st January, 2004—

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

See the arguments as to the validity of this instrument in *VSL (Pvt) Ltd & 3 ors v ZIMRA* [19-HH-023](#).

Interpretation

2

In these regulations—

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

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

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

“**form**”—

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

and

- (b) may include the equivalent form prescribed in or used under the repealed regulations until stocks thereof are exhausted;

“**tax**” means tax payable in terms of [section 6 of the Act](#).

Prescribed forms

3

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

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

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

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

(4) Notwithstanding the definition of “**form**” in [subsections \(a\)](#) 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

Registration of suppliers

4

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

[Subsection \(1\)](#) substituted by SI 171/2013 w.e.f. 1st January, 2014.

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

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

Display of certificate of registration

4A

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

(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, n any

proceedings against any person for contravention of [subsection \(1\)](#) shall lie upon that person.

Application for duplicate certificate of registration

4B

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

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

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

(3) 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.

Voluntary registration

5

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

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

Cancellation of registration

6

Every registered operator who—

- (a) is deregistered by the Commissioner in terms of [subsection \(1\) of section 24 of the Act](#) shall be notified of the deregistration by the Commissioner; or
- (b) intends to have his registration cancelled may apply to the Commissioner to cancel his registration in form **VAT 5**;
- (c) ceases to trade in terms of [subsection \(3\) of section 24 of the Act](#) shall notify the Commissioner **within 21 days** of the date of such cessation in form **VAT 5**;

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

Change of status

7

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

Returns

8

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

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

Exempt supplies: Supply of certain goods or services

9

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

GTO Association v The Commissioner General of ZIMRA [19-HH-464](#)
Zimudzi E v ZIMRA, Minister of Finance & AG [21-HH-713](#)

Exempt supplies: Certain goods imported into Zimbabwe

10

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

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

(a) the exemption in respect of the importation into Zimbabwe of such goods as fall under items (n), (o), (p) and (q) of paragraph 1 of the said Part shall not apply if at the time of export of such goods the supply of those goods was—

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

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

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

Zero rating: Direct exports

11

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

Zero rating: Indirect exports

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

11A

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

Provided that—

- (a) registered operators seeking to benefit from zero rating of goods sold to non residents in terms of paragraph (d) of the definition of “**exported**” shall satisfy the Commissioner that they will comply with all exchange control regulations relating to export of goods;
- (b) where the Commissioner is satisfied that the goods referred to in paragraph (d) of the definition of “**exported**” were not taken out of Zimbabwe, the seller of such goods shall become liable to the tax calculated at the prescribed rate;
- (c) the tax shall—
 - (i) be debts due by the seller to the State; and
 - (ii) be sued for and recovered by action by the Commissioner in any court of competent jurisdiction.

Zero rating: Sale of going concern

12

Repealed by section 2 of SI 248/2023 w.e.f. 1st January, 2024
DEEMED RESTORED w.e.f. 1st January, 2024 by section 3 of **SI 15/2024** gazetted later on the 9th February, 2024

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 %** if the sale represents the disposal of at least **51%** of the trade or part of a trade.

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

Repealed by section 2 of SI 248/2023 w.e.f. 1st January, 2024;
restored by SI 105/2024 gazetted on the 12th June, 2024 with **deemed** effect from the **1st January, 2024** – per section 9 of SI 140/2024. gazetted later on the 31st July, 2024

Zero rating of specified goods and services

REPEALED BY section 4 of SI 248/2023 w.e.f. 1st January, 2024;
reinserted as a new section by **SI 105/2024** gazetted on the 12th June, 2024
with **DEEMED EFFECT** from the **1ST JANUARY, 2024** – per **section 9** of SI 140/2024.gazetted later on
the 31st July, 2024

13

Subject to [section 10 of the Act](#), the supply of any specified goods or services in respect of which the rate of zero *per centum* shall apply shall be as set in the *Second Schedule*.

Zero rating: Services other than telecommunication services

REPEALED BY section 4 of SI 248/2023 w.e.f. 1st January, 2024; -not restored.

14 ...

Zero rating: Tourism Services

Substituted by SI 10/2015 w.e.f. 16th January, 2015
see the arguments as to the validity of the original of this section *VSL (Pvt) Ltd & 3 ors v ZIMRA* [19-HH-023](#) at para 219-222

Repealed by section 2 of **SI 248/2023** w.e.f. 1st January, 2024;
DEEMED RESTORED w.e.f. **1st January, 2024** by section 3 of **SI 15/2024** gazetted later on the 9th
February, 2024

15

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

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

or

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

or

- (c) the operator of a hunting safari.

Zero rating: Production of documentary proofs

16

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

- (a) tax invoice; or
- (b) debit and credit notes; or
- (c) agreement of sale; or
- (d) lease agreement; or
- (e) contract document; or
- (f) export documents bearing the stamp of the Authority at the point of exit; or
- (g) other receipts where applicable; or
- (h) any other documents acceptable to the Commissioner.

Accounting basis

17

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

- (a) a local authority; or
- (b) a public authority; or
- (c) an association not for gain.

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

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

Motor vehicles

18

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

Export processing zones

Editor's note: licencees now register under the [Zimbabwe Investment and Development Agency Act \[Chapter 14:38\]](#) with effect from the 7th February, 2020 – Any licence issued continues in force.

19

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

AMD Services (Pvt)Ltd v Zimra [20-HH-344](#)

- (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

S.T. (Pvt) Ltd v Zimra [16-HH-696](#)

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

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

Interest on delayed refunds

20

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

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

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

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

or

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

Apportionment of tax

21

- (1) Apportionment of tax in terms of [section 16 of the Act](#) shall be based on turn-over.
- (2) Apportionment of tax on any other basis shall be subject to the approval of the Commissioner.

Tax invoices

22

- (1) In addition to the requirements of [subsection \(1\) of section 20 of the Act](#) a registered operator shall issue a tax invoice in case of goods supplied to a—
 - (a) registered operator every time a transaction takes place;
 - (b) to any other recipient on the request of the recipient.
- (2) Subject to [subsection \(6\) of section 20 of the Act](#) where the issuing of a full tax invoice, debit or credit note will be impractical and the Commissioner is satisfied that sufficient records of the transaction are kept the registered operator may be permitted to omit certain details on the tax invoice, debit or credit note or dispense with a tax invoice, debit or credit note where —
 - (a) the transactions consists of progressive taxable supplies and such supplies are made in accordance with a written contract for the supply of such services and such contract provide for a regular payment of a determinable amount; and
 - (b) the recipient is in possession of a contract document; and
 - (c) the contract document contains the supplier's name, full address and the tax registration number; andthe recipient retains proof of payment of each regular amount in the form of bank statements or paid cheques.

Use of a cash register

Inserted by SI 106/2004 w.e.f. 7th May ,2004.

22A

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

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

Requirements for a cash register

23

In addition to the requirements of [subsection \(4\) of section 20 of the Act](#) the Commissioner may allow the use of any cash register that is able to perform the following functions—

- (a) print sales slips for the customer with a back-up master audit roll;
- (b) store in a permanent manner all entries in English language, for a period of **at least 6 years**;
- (c) read, display and print the sales for the day as and when required and keep details of such readings and the final daily readings of sales which should include previous readings of the day done;
- (d) capable of splitting sales into tax liability categories specifying that the sale was either exempt from tax or charged at zero rate or at the standard rate;
- (e) display, visually, to the customer of the entries being made and produce till slips with the following details—
 - (i) date and time of transaction;
 - (ii) in case of **individuals**—
 - A. full names; and
 - B. value-added tax registration number;
 - (iii) in the case of a **body corporate**—
 - A. full corporate name; and
 - B. value-added tax registration number;
 - (iv) total value of sales before payment of tax;
 - (v) total value of the sales and tax charged from the customer.

PART IIA
DEFERMENT OF COLLECTION OF VALUE ADDED TAX

Inserted by SI 47/2005 w.e.f. 8th April, 2005.

Deferment of collection of value added tax on capital goods.

23A

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

- (a) the registered office address, and if different, the physical and postal addresses of the place of business;
- (b) full names, in the case of individuals, and in the case of a body corporate, the full corporate name and a certified copy of the certificate of incorporation or partnership agreement as the case may be;
- (c) tax registration number, if applicable;
- (d) banker's name and account number;
- (e) a full description of the equipment or machinery in respect of which deferment of tax is sought, including the—

- (i) country of origin;
 - (ii) quantity;
 - (iii) value;
 - (iv) the amount of tax which applicant wants to be deferred;
- (f) a letter of understanding from the importer stating—
- (i) the intended use of the equipment;
 - (ii) that the equipment is for the exclusive use of the importer;
 - (iii) that it is to be used exclusively for the intended purpose;
 - (iv) that he or she will make full payment at terms set by the Commissioner;
- (g) where the equipment or machinery is to be used—
- (i) on a registered mining location as defined in terms of the [Mines and Minerals Act \[Chapter 21:05\]](#); or
 - (ii) exclusively for manufacturing or industrial purposes;
- a letter from the Zimbabwe Investment Centre confirming the applicant's undertaking shall be attached to the application as well as an undertaking from the importer to the effect that the equipment or machinery will not be sold or otherwise disposed of in Zimbabwe without prior permission of the Commissioner and the payment of such tax as may be due.

Qualification for deferment of tax

Editor's heading- see the *Sixth Schedule*

23B

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

Conditions for deferment of tax.

23C

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

- (a) if the amount is up to the minimum specified in the *Sixth Schedule*;
- (b) for a maximum **period of 90 days** or such other lesser period as may be specified by the authority.

Provided that the importer shall not—

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

- (ii) dispose;
- (iii) alter the use of;
- or
- (iv) export;

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

- (2) The authority issued in terms of this section shall be **valid for 6 months** from the date of issue of the notice referred to in [subsection \(6\)](#).
- (3) An applicant shall lodge with an officer employed in the Authority and to whom the Commissioner has delegated this function a correctly completed bill of entry declaration at the place of entry where the deferment is processed and held in suspense until all tax is paid to the Commissioner.
- (4) No application for deferment of tax shall be made by the applicant for a motor vehicle as described in heading No. **87.03** of the Customs tariff.
- (5) The Commissioner shall not grant deferment of tax where the applicant has previously defaulted in paying tax or any other taxes and duties due to the Authority in terms of the [Customs and Excise Act \[Chapter 23:02\]](#).
- (6) The Commissioner shall signify the authority, issued in terms of [subsection \(1\)](#) in a general notice.
- (7) The tax deferred in terms of this section—
 - (a) shall be the debts due by the applicant to the State; and
 - (b) may be sued for and recovered by action by the Commissioner in any court of competent jurisdiction.
- (8) The Commissioner may grant deferment of tax on any equipment or machinery held in bond after 1st September, 2004, if the importer applies for this deferment within 30 days from the date of publication of these regulations.

PART III

TAX RELIEF & REFUNDS

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

24

- (1) In this section—

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

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

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

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

- (i) official use at or by a diplomatic mission, consular post, organisation, body or agency, as the case may be; or
- (ii) the private use of himself or his family;

and

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

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

not (46) – corrected by the Editor

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

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

(4) If the Commissioner gives the permission referred to in [subsection \(6\)](#) 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.

Refund on goods for diplomatic personnel, etc.

25

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 tax invoice, debit or credit notes or any other relevant documents in support of the tax refund;
- (d) the claim may cover a month or a longer period preferred by the claimant.

Collection of tax on imported services, etc.

26

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

PART IV

TRANSITIONAL PROVISIONS

Input tax credit and calculation of tax payable by new registrant

27

In this section—

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

Claim of input tax credit in terms of [section 15 of the Act](#)

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A new registrant may claim input tax credit in terms of [section 15 of the Act](#) if he provides—

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

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

Claim of sales tax levied under the repealed Act

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

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

Liability for registration after thresholds altered under [section 23\(1\)\(a\) of Act](#)

inserted by SI 3/2006 w.e.f. 1st January, 2006.

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

FIRST SCHEDULE

([Sections 9 and 10](#))

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

Amended by SI 21/2012 w.e.f. 17th February 2012;
substituted by SI 248/2023 w.e.f. 1st January, 2024;
substituted by **SI 15/2024 w.e.f. 9th February, 2024.**

PART I

EXEMPTION: THE SUPPLY OF CERTAIN GOODS OR SERVICES

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

- (1) **Water** supplied through a pipe for **domestic use**.

GTO Association v The Commissioner General of ZIMRA [19-HH-464](#)

- (2) Supply of **domestic electricity**.
- (3) **Rates** charged by a local authority.
- (4) Items of agricultural equipment or machinery referred to in paragraph **4 of Part II** of this *Schedule*.

- (5) Fuel and fuel products referred to in paragraph **5 of Part II** of this *Schedule*.
- (6) **Ethanol** fuel under commodity code 2207.10.10.
- (7) **Road toll fees** collected by the Zimbabwe National Road Administration established in terms of the [Roads Act \[Chapter 13:18\]](#).
- (8) Unmanufactured tobacco supplied on the auction floors in terms of the [Tobacco Industry and Marketing Act \[Chapter 18:20\]](#) referred to in paragraph **6 of Part II** of this *Schedule*.

Paras (8) and (9) substituted by SI 140/2024 w.e.f. 31st July, 2024.

- (9) Other unmanufactured tobacco not sold on the auction floor referred to in paragraph **6 of Part II** of this *Schedule*.
- (10) Commission charges on **tobacco sales** at auction floors.
- (11) **Other goods and agricultural produce** (excluding live animals and products thereof, except where specifically provided in these Regulations) with the Commodity Codes listed in **paragraph 7 of Part II** of this *Schedule*.
- (12) Ancillary services supplied by National Pharmaceutical Company (**Nat Pharm**) including storage, handling and distribution.
- (13) Goods and services provided by the **Medical Statutory Bodies**.
- (14) **Sanitary wear** and sanitary products of the following Commodity Codes:—

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

- (15) **Animal feed:**
- (a) goods consisting of—
- (i) any substance obtained by a process of crushing, gritting 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.
- (16) **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.
- (17) **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.
- (18) **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.
- (19) **Plants:** *i.e.* goods consisting of living trees and other plants, bulbs, roots, cuttings and similar plant products in a form used for cultivation.
- (20) **Seed:** in a form used for cultivation.
- (21) Goods and services supplied to the **President** of the Republic of Zimbabwe.
- (22) Supply of goods for use by physically challenged persons listed in paragraph 12 of Part II.

Para (22) inserted by SI 92/2024 w.e.f.10th May, 2024.

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

Para (23) inserted by SI 140/2024 gazetted on the 31st July, 2024. The Editor has changed the para numbers to run consecutively after para (22)

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

Paras (24) and (25) inserted by SI 140/2024 w.e.f. 31st July, 2024.

(25) Poultry meat and kapenta.

Para (26) inserted by SI 171/2024 gazetted on the 11th October, 2024.
The Editor has changed the para number to run consecutively after para (25).

(26) Birds' eggs, in shell, fresh, preserved or cooked.

Para (27) inserted by SI 183/2024 gazetted on the 15th November, 2024.
The Editor has changed the para number to run consecutively after para (26).

(27) Supply of passports by any company contracted by the Government of Zimbabwe.

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 and Excise Act \[Chapter 23:02\]](#).

(1) Goods imported into Zimbabwe which fall under any item or heading, as contemplated in the [Customs and Excise Act \[Chapter 23:02\]](#), mentioned below, to the extent indicated, and regardless of whether or not customs duty is payable or a rebate of customs duty is granted in terms of the [Customs and Excise Act \[Chapter 23:02\]](#):

Description:—

- (a) 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;
 - (b) Travellers' cheques and bills of exchange, denominated in foreign currency.
 - (c) Importation of electricity.
 - (d) Publications and other advertising matter relating to fairs, exhibitions and tourism in foreign countries.
- (2) Any of the following items imported into Zimbabwe—
- (a) Human remains.
 - (b) Goods imported under an international carnet.
 - (c) Goods temporarily imported in terms of [section 124 of the Customs and Excise Act \[Chapter 23:02\]](#).
 - (d) Goods which in the opinion of the Commissioner are of no commercial value.

(3) Goods imported into Zimbabwe for conveyance to any export country (Transit Goods).

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

Heading No.	Commodity Code	Description of goods
	8424.41.00	Portable sprayers
	8424.49.00	Other
84.24	8424.82.00	Agricultural or horticultural
	8424.89.00	Other
	8424.90.00	Parts
84.32		AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; (excluding commodity codes: 8432.10.10;
		[Item amended by SI 140/2024 w.e.f. 31 st July, 2024.]
	8433.30.00	Other haymaking machinery
	8433.40.00	Straw or fodder balers, including pick-up balers
84.33	8433.51.00	Combine harvester-threshers
	8433.52.00	Other threshing machinery
	8433.53.00	Root or tuber harvesting machines
	8433.59.00	Other
87.01		TRACTORS (OTHER THAN TRACTORS OF HEADING 87.09), (excluding road tractors for semi-trailers of commodity codes – 8701.21.00; 87.01.22.00; 8701.23.00; 8701.24.00; 8701.29.00)

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

Heading No.	Commodity Code	Description of goods
27.10	2710.12.11	Aviation spirit
	2710.12.12	Unleaded petrol
	2710.12.19	Other

	2710.12.20	Spirit type (gasoline type); jet fuel
	2710.19.11	Kerosene type jet fuel having a density at 20°C (expressed in kilograms per litre of less than 0.8962 and a flash point (closed test at sea level) of less than 66°C
	2710.19.12	Other kerosene type jet fuel
	2710.19.13	Power kerosene, having a density at 20°C (expressed in kilograms per litre) of no lower than 0.796 and a flash point (closed test at sea level) of not lower than 21°C and not higher than 44°C
	2710.19.14	Other power kerosene
	2710.19.16	Illuminating or heating kerosene, having a density at 20°C (expressed in kilograms per litre of not less than 0.8962 and a flash point (closed test at sea level) of less than 66°C
	2710.19.19	Other kerosene
	2710.19.22	Diesel
	2710.19.30	Other fuel oils

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

Heading No.	Commodity Code	Description of goods
[Item substituted by SI 140/2024 w.e.f. 31 st July, 2024]		
24.01		UNMANUFACTURED TOBACCO; TOBACCO REFUSE
	2401.10.10	Flue cured, of the Virginia type
	2401.10.20	Burley
	8424.82.00	Agricultural or horticultural
	2401.10.30	Dark fired
	2401.10.40	Oriental
	2401.10.50	Sun cured
	2401.10.90	Other

(7) **Other** goods with the following Commodity Codes:—

Heading. No	Commodity Code	Description of goods
[Items marked # inserted by SI 140/2024 w.e.f. 31 st July, 2024.]		
#01.02	0102.21.10	Bulls
	0102.21.90	Other
	0102.29.00	Other
#01.03		Live swine
#01.04		Live sheep and goats
	0207.1100	Not cut in pieces, fresh or chilled
	0207.11 00	Not cut in pieces, frozen
	0207.12 00	Cuts and offal, fresh or chilled
	0207.13 00	Mechanically deboned meat
	0207.14 90	Other
	0207.24 00	Not cut in pieces, fresh or chilled
	0207.25.00	Not cut in pieces, frozen
	0207.26.00	Cuts and offal, fresh or chilled
	0207.27.00	Cuts and offal, frozen
	0207.41.00	Not cut in pieces, fresh or chilled
	0207.42.00	Not cut in pieces, frozen
	0207.43.0	Fatty livers, fresh or chilled
	0207.44.00	Other, fresh or chilled
	0207.45.00	Other, frozen
	0207.51.00	Not cut in pieces, fresh or chilled
	0207.52.00	Not cut in pieces, frozen
	0207.53.00	Fatty livers, fresh or chilled
	0207.54.00	Other, fresh or chilled

	0207.55.00	Other, frozen
	0207.56.00	Not cut in pieces, fresh or chilled
	0207.60.00	Of guinea fowls
#03.05	0305.59.10	Freshwater, dried
04.01		MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER
04.02		MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER (excluding commodity codes, 0402.10.91, 0402.10.99, 0402.21.91, 0402.21.99)
04.07		Birds' eggs, in shell, fresh, preserved or cooked
[Item above inserted by SI 171/2024 gazetted on the 11 th October, 2024.]		
#05.11	0511.10.00	Bovine semen
07.01	0701.10.00	Potato seed
[Item above Inserted by SI 92/2024 w.e.f. 10 th May, 2024.]		
	#07.01.90.00	Other
07.02		TOMATOES, FRESH OR CHILLED
07.03	0703.10.00	Onions and shallots
	0703.20.00	Garlic
07.04		CABBAGES, CAULIFLOWERS, KOHL RABI KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED
07.05		LETTUCE (<i>LACTUCA SATIVA</i>) AND CHICORY (<i>CICHORIUM SPP.</i>), FRESH OR CHILLED.
07.06	0706.10.00	Carrots and Turnips
07.07		CUCUMBERS AND GHERKINS, FRESH OR CHILLED
07.08		LEGUMINOUS VEGETABLES, SHELLLED OR UNSHELLED, FRESH OR CHILLED

07.09	0709.20.00	Asparagus
	0709.40.00	Celery other than celeriac
	0709.51.00	Mushrooms of the genus <i>Agaricus</i>
	0709.59.00	Other
	0709.60.10	Chillies
	0709.60.90	Other
	0709.70.00	Spinach, New Zealand Spinach and orache (garden spinach)
	0709.91.00	Globe artichokes
	0709.92.00	Olives
	0709.93.00	Pumpkins, squash and gourds
	0709.99.00	Other
07.10		VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN
07.11	0711.40.00	Cucumbers and gherkins
	0711.51.00	Mushrooms of the genus <i>Agaricus</i>
	0711.59.00	Other
	0711.90.00	Other vegetables; mixtures of vegetables
07.12		DRIED VEGETABLES WHOLE, CUT, SLICED, BROKEN, OR IN POWDER, BUT NOT FURTHER PREPARED
07.13		DRIED LEGUMINOUS VEGETABLES SHELLED, WHETHER OR NOT SKINNED OR SPLIT
07.14	0714.20.00	Sweet potatoes
08.03		Bananas, including plantains, fresh or dried
08.04	0804.40.00	Avocados
	0804.50.00	Guavas, mangoes and mangosteens
08.05	0805.10.00	Oranges

	0805.40.00	Grapefruit and pomelons
	0805.50.00	Lemons (<i>Citrus limon</i> , <i>Citrus limonium</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>),
	0805.90.00	Other
08.06	0806.10.00	Fresh grapes
08.07		MELONS (INCLUDING WATER MELON AND PAWPAS (PAPAYAS), FRESH
	0807.11.00	Watermelons
	0807.19.00	Other
	0807.20.00	Pawpaws (papayas)
08.08		APPLES, PEARS AND QUINCES, FRESH
08.09		APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES) PLUMS AND SLOES, FRESH
08.10		[Item substituted by SI 140/2024 w.e.f. 31 st July, 2024.]
	0810.10.00	Strawberries
	0810.20.00	Raspberries, blackberries, mulberries and loganberries
	0810.30.00	Black, white or red currants and gooseberries
	0810.40.00	Other cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>
	0810.50.00	Kiwifruit
	0810.60.00	Durians
	0810.70.00	Persimmons
	0810.90.00	Other;
10.01		WHEAT AND MUESLIN
10.05		MAIZE (CORN)
11.01		WHEAT OR MUESLIN FLOUR

11.02	1102.20.10	Maize (corn) flour in bulk, in packings of 50kg or more
	1102.20.21	Maize (corn) flour in immediate packings of a content less than 5kg
	1102.20.29	Other Maize (corn) flour
	1103.11.00	Groats of wheat
	1103.13.10	Groats of maize (corn)
11.03	1103.13.20	Meal of maize (corn)
	1103.19.00	Groats and meal of other cereals other than maize (corn) and wheat
*12.01		*SOYA BEANS, WHETHER OR NOT BROKEN.
The tariff headings *above and #below	shall be deemed	To be effective from `1 st JANUARY, 2024 – notwithstanding the effective date being the 9 th February, 2024 of Statutory instrument I5 of 2024 which restored all other Items to this PART I of this <i>Schedule</i> - - Per section 4 of SI 92/2024 gazetted on the 10 th May ,2024 - Editor
#12.07	1207.21.00	#Cotton seeds
	1207.29.00	Other
12.12	12.12.93.00	Sugar Cane
15.07		SOYA BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED
15.08	1508.90.10	Cooking oil (Ground Nut)
15.12	1512.19.10	Cooking oil (sunflower seed, safflower seed)
	1512.29.10	Cooking oil (cotton seed)
15.15	15.15.29.10	Cooking oil (of maize or corn)
15.17	1517.10.00	Margarine excluding liquid margarine

17.01	1701.13.00	Cane sugar specified in subheading note 2 to this chapter
	1701.14.00	Other cane sugar
	1701.99.00	White sugar
[Item above inserted by SI 92/2024 w.e.f. 10th May, 2024.]		
19.05	1905.10.00	Crisp bread
	1905.20.00	Ginger bread and the like
	1905.90.10	Plain bread
	1905.90.20	Plain buns and rolls
25.01		SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE-FLOWING AGENTS; SEA WATER
25.10	2510.20.00	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk (ground)
30.01		GLANDS AND OTHER ORGANS FOR ORGANOTHERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANOTHERAPEUTIC USES; HEPARINE AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCE PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED
30.02		HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA, AND OTHER BLOOD FRACTIONS AND IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT MODIFIED OR OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES; TOXINS; CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS
30.03		MEDICAMENTS (EXCLUDING GOODS OF HEADING NO. 30.02, 30.05, OR 30.06) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED

		DOSES OR IN FORMS OR PACKAGING FOR RETAIL SALE
30.04		MEDICAMENTS (EXCLUDING GOODS OF HEADING NO. 30.02, 30.05, OR 30.06) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS OR IN FORMS OR PACKINGS FOR RETAIL SALE
30.05		WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE DRESSINGS, ADHESIVE PLASTERS POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT IN FORMS OR PACKAGING FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES
30.06		PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER
87.13		CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED
87.14	8714:20:00	Of carriages for physically challenged persons

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

(9) Sanitary wear and sanitary products listed in Part I in paragraph 14.

(10) Agricultural inputs listed in Part I in paragraphs 15, 16,17, 18, 18 and 20 .

(11) Goods imported under a rebate prescribed by the Minister in terms of section 120 as read with [section 235 of the Customs and Excise Act \[Chapter 23:02\]](#).

(12) Supply of goods for use by physically challenged persons with the following Commodity Codes:—

Heading No.	Commodity Code	Description of goods
[Items marked # repeated by SI 140/2024 w.e.f. 31 st July, 2024.]		
49.01	4901.10.00	In single sheets, whether or not folded (published in braille)

49.02	4902.10.00	Appearing at least 4 times a week (published in braille)
49.05	4905.20.00	In book form (published in braille)
	4905.90.00	Other (published in braille)
66.02	6602.00.00	Mobility white canes
84.71	8471.60.10	Braille computer terminals specially designed for use by the blind
87.08	8708.94.00	Steering wheels, steering columns and steering boxes (motor vehicle parts specially constructed or adapted for use by disabled drivers)
87.13		CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED
90.01	9001.30.00	Contact lenses
	9001.40.10	Refractive lenses of a kind used for sight correction
	9001.50.10	Refractive lenses of a kind used for sight correction
90.03	9003.11.10	Frames and mountings of plastic for corrective spectacle lenses
	9003.19.10	Frames and mountings of plastic for corrective spectacle lenses
	9003.90.00	Parts
90.04	9004.10.10	With refractive lenses, of a kind used for the correction of defective vision
	9004.90.10	Sunglasses (with refractive lenses of a kind used for the correction of defective vision)
90.21		ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCE; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY
91.01	9101.11.10	Braille watches (With mechanical display only)
	9101.19.10	Braille watches (Other)

	9101.21.10	Braille watches (With automatic winding)
	9101.91.10	Braille watches (Electrically operated)
91.02	9102.11.10	Braille watches (With mechanical display only)
	9102.19.10	Braille watches (Other)
	9102.21.10	Braille watches (With automatic winding)
	9102.29.10	Braille watches (With automatic winding)
	9102.91.10	Braille watches (Electrically operated)
	9102.99.10	Braille watches (Other).

SECOND SCHEDULE

REPEALED BY section 4 of SI 248/2023 w.e.f. 1st January, 2024;
restored by **SI 105/2024** gazetted on the 12th June, 2024
with **DEEMED EFFECT** from the **1ST JANUARY, 2024** – per **section 9** of SI 140/2024.gazetted later on
the 31st July, 2024

(Section 13)

ZERO RATE: SUPPLY OF GOLD TO FIDELITY GOLD REFINERY (PRIVATE) LIMITED

1. Supply of gold to Fidelity Gold Refinery (Private) Limited.

THIRD SCHEDULE

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

LIST OF VALUE ADDED TAX FORMS

<i>Name of document</i>	<i>Form number</i>
Application for a new registration	REV 1

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

Particulars of officials	VAT 3
Change of status	VAT 4
Application for cancellation of registration	VAT 5
Certificate of registration	VAT 6
Return for remittance of value added tax	VAT 7
Special return for remittance of value added tax	VAT 8

Declaration in respect of services imported into Zimbabwe	VAT 9
Refund claim form	VAT 10
Refund claim processing form	VAT 11
Refund claims rejection	VAT 12
Summary of refund claims	VAT 13
Refund claim processing form from diplomats, diplomatic and consular missions	VAT 14
Recovery of tax from third parties (Notice of appointment of agent)	VAT 15
Payments received without VAT Return Form	VAT 16
Claim in respect of VAT due and payable by an deceased estate	VAT 17
Statement of VAT due and payable by an estate	VAT 18
Advisory visit report form	VAT 19
Notice of change of tax period in respect of submission of a return	VAT 20
Claim for sales tax paid on stock on hand at the commencement date	VAT 21
VAT original/amended notice of assessment	VAT 22

FOURTH SCHEDULE

Schedule substituted by SI 9/2009 w.e.f. 30th January, 2009;
Further substituted by SI 285/2019 w.e.f. 1st January, 2020;
Amounts marked with # further substituted by Finance (No.2) Act 10 of 2020 w.e.f. 1st January, 2021.

Amounts ([Sections 4 and 5](#))

PRESCRIBED AMOUNTS

Applicable section of Act	Summary of requirements*	Prescribed amount ZWL
2(1)	Total annual receipts and accruals from the letting of commercial rental establishment	\$1 200
#7(4)	Supplies of goods reserved by deposit for delivery when the purchase price or a determined portion thereof is paid (lay-bye agreements)	\$2 000

#17(2) proviso and 17(5) proviso	Taxable supply <i>re</i> : capital goods and services	\$4 800
#20(5) and (7)	Prescribed amount when supplier not required to provide a tax invoice	\$800
#23(1)(a) and its proviso	Compulsory registration where the total value of taxable supplies has exceeded	\$4 800 000
23(3)	Voluntary registration	Subject to a minimum turnover level set by the Commissioner from time to time.
	Tax periods for —	
#27(2)(b) and #27(5)(a)(i)	Registered operators in Category C	\$19 200 000
#27(6)©(1)	Registered operators in Category D	\$9 600 000
39(3)(a)	Failure to pay tax within the period allowed in terms of section 29 of the Act	Penalty equal to the amount of tax due
#44(1)(b), #44(3)(b) and #44(4)(b)	Prescribed amount for the purposes of refund	\$4 800
Section 62(2)(a)	Civil penalty for failure to comply with section 23, 25, 28 or 30 of VAT Act	\$300
*Note: This summary is merely for the convenience of the taxpayer and should not be taken as a definitive guide or authoritative interpretation of the law.		

FIFTH SCHEDULE

Substituted by SI 75/2010; further substituted by SI 283/2019 gazetted on the 31st December, 2019; further substituted by SI 53/2021 gazetted on the **26th February, 2021**.

RATES OF INTEREST

(Section 20)

*Rate of interest for unpaid or overpaid VAT in **Zimbabwe dollars***

1.

The rate of interest payable by the registered operator to the Commissioner, or by the Commissioner to the registered operator, on any amount which has remained outstanding in terms of [section 39](#) or [45 of the Act](#) shall be **25%**

*Rate of interest for unpaid or overpaid VAT in **foreign currency***

2.

The rate of interest payable by the registered operator to the Commissioner or by the Commissioner to the registered operator on any amount [which] has remained outstanding in terms of [section 39](#) or [45 of the Act](#) shall be **10%** with effect **from 1st January, 2020**

SIXTH SCHEDULE

(Section 23B)

Inserted by SI 47/2005 w.e.f. 8th April, 2005;
substituted by SI 173/2014 w.e.f. 1st January, 2015;
further substituted by SI 285/2019 with effect from 1st January, 2020.

MINIMUM AMOUNT CONSIDERED FOR DEFERMENT

The minimum amount for which an application for deferment will be considered by the Commissioner shall be **zwl\$500 000**.

Minimum increased from zwl\$48 000 to the above by the Finance Act 8/2022 gazetted on the 24th October, 2022.