

or to imprisonment for a period not exceeding six months or to both such fine and such imprisonment.

(4) A civil penalty order that becomes payable by the infringer shall constitute a debt due by the infringer to the Zimbabwe Revenue Authority and shall, at any time after it becomes due, be recoverable in a court of competent jurisdiction by proceedings in the name of the Authority.

(5) The amount of a civil penalty shall be paid into and form part of the funds of the Zimbabwe Revenue Authority.”

#### **26 Deferment of effective date of section 12D of Cap. 23:12**

Despite section 14(2) of the Finance Act, 2014, section 12D (“Collection of tax on exportation of unbeneficiated platinum, determination of value thereof”) of the Value Added Tax Act [Chapter 23:12] has effect from the year of assessment beginning on the 1st January, 2018.

#### **27 Moratorium on punitive application of section 23 of Cap. 23:12 to certain persons required to register thereunder**

(1) Subject to subsection (2), with effect from the 1st January, 2017, and for a period of six months thereafter ending on the 30th June, 2017, any person carrying on any trade who is liable to be registered in terms of section 23 (“Registration of persons making supplies in the course of trades”) of the Value Added Tax Act [Chapter 23:12] but who failed to apply timeously for registration in terms of that section before the 1st January, 2017, shall not be subject to any penalties for failure to do so, including the charging of tax deemed to be payable from the date when the Commissioner deems the person to have become liable for registration.

(2) The moratorium referred to in subsection (1) applies only to persons carrying on any trade—

- (a) whose turnover before the date of registration was or is deemed to be between sixty thousand dollars and two hundred and forty-thousand dollars *per annum*; and
- (b) who voluntarily apply for registration within the period specified in subsection (1).

### **PART IV**

#### **CAPITAL GAINS TAX**

#### **28 Amendment of section 2 of Cap. 23:01**

With effect from the year of assessment beginning on the 1st January, 2017, section 2 (“Interpretation”) of the Capital Gains Tax Act [Chapter 23:01] is amended by the insertion in subsection (1) of the following definition—

““specified asset” means—

- (a) immovable property; or
- (b) any marketable security; or
- (c) any right or title to property whether tangible or intangible that is registered or required to be registered in terms of—
  - (i) the Mines and Minerals Act [Chapter 21:05]; or
  - (ii) the Patents Act [Chapter 26:03]; or

- (iii) the Trade Marks Act [*Chapter 26:04*]; or
- (iv) the Industrial Designs Act [*Chapter 26:02*]; or
- (v) the Copyright and Neighbouring Rights [*Chapter 26:05*];  
or
- (vi) the Brands Act [*Chapter 19:05*]; or
- (vii) the Geographical Indications Act [*Chapter 26:06*]; or
- (viii) the Integrated Circuit Layout-Designs Act [*Chapter 26:07*]  
Act (No. 18 of 2001);”.

### 29 Amendment of section 10 of Cap. 23:01

With effect from the year of assessment beginning on the 1st January, 2017, section 10 (“Exemptions from capital gains tax”) of the Capital Gains Tax Act [*Chapter 23:01*] is amended by the insertion after paragraph (o) of the following paragraph—

- “(p) the disposal by way of donation of immoveable property consisting of one or more housing units to any local authority, approved employee share ownership trust or community share ownership trust or scheme.

For the purposes of this paragraph—

“community share ownership trust or scheme” means such a scheme approved in terms of the Indigenisation and Economic Empowerment (General) Regulations, 2010, published in Statutory Instrument 17 of 2010;, or any other law that may be substituted for the same.”.

### 30 Amendment of section 22A of Cap 23:01

With effect from the year of assessment beginning on the 1st January, 2017, section 22A (“Interpretation in Part IIIA”) of the Capital Gains Tax Act [*Chapter 23:06*] is amended in the definition of “depository” by the insertion of the following paragraph—

- “(e) the registrar or other registering official by whatever name called responsible for registering rights, titles and transfers or amendments thereof in terms of any of the following Acts—
- (i) the Mines and Minerals Act [*Chapter 21:05*]; or
  - (ii) the Patents Act [*Chapter 26:03*]; or
  - (iii) the Trade Marks Act [*Chapter 26:04*]; or
  - (iv) the Industrial Designs Act [*Chapter 26:02*]; or
  - (v) the Copyright and Neighbouring Rights Act [*Chapter 26:05*]; or
  - (vi) the Brands Act [*Chapter 19:05*]; or
  - (vii) the Geographical Indications Act [*Chapter 26:06*]; or
  - (viii) the Integrated Circuit Layout-Designs Act [*Chapter 26:07*] Act (No. 18 of 2001);”.

## PART V

### CUSTOMS AND EXCISE

#### *Amendments to Finance Act [Chapter 23:04]*

### 31 New Chapter substituted for Chapter XII in Cap. 23:04

With effect from the 1st January, 2017, the Finance Act [*Chapter 23:04*] is amended by the repeal of Chapter XII and the substitution of—

“CHAPTER XII

SPECIAL EXCISE DUTY ON AIRTIME AND HEALTH FUND LEVY

48 Interpretation in Chapter XII

Any word or expression to which a meaning has been assigned in Part XIIB of the Customs and Excise Act [Chapter 23:02] shall bear the same meaning when used in this Chapter.

49 Rate of special excise duty on airtime

The rate of special excise duty on airtime shall be ten *per centum* of the sale value of the airtime, five *per centum* of which shall be designated as a Health Fund levy and be credited to a fund established under section 18 of the Public Finance Management Act [Chapter 22:19] (11/2009) for the purchase of drugs and equipment for Government hospitals, provincial hospitals and district or general hospitals as defined in the Health Service Act [Chapter 15:16] (No. 28 of 2004).”

*Amendments to Customs and Excise Act [Chapter 23:02]*

**32 New section inserted after section 216B of Cap. 23:02**

With effect from the 1st January, 2017, the Customs and Excise Act [Chapter 23:02] is amended by the insertion of the following section after section 216B—

“216C Reporting of unprofessional conduct

(1) For the purposes of this section “controlling body” means any professional association, body or board which has been established, whether voluntarily or by or under any law, for the purpose of exercising control over the carrying on of any profession, calling or occupation and which has power to take disciplinary action against any person who in the carrying on of such profession, calling or occupation fails to comply with or contravenes any rules or code of conduct laid down by such association, body or board.

(2) Where any person who carries on any profession, calling or occupation in respect of which a controlling body has been established has, in relation to the affairs of any other person, hereinafter referred to as a client, done or omitted to do anything which in the opinion of the Commissioner—

- (a) was intended to enable or assist the client to evade or unduly postpone the performance of any duty or obligation imposed on such client by or under this Act or to obtain any refund of tax under this Act to which such client is not entitled, or by reason of negligence on the part of such person resulted in the avoidance or undue postponement of the performance of any such duty or obligation or the obtaining of any such refund; and
- (b) constitutes a contravention of any rule or code of conduct laid down by the controlling body which may result in disciplinary action being taken against such person by the body;

the Commissioner may lodge a complaint with the said controlling body.

(3) The Commissioner may in lodging any complaint under subsection (2) disclose such information relating to the client's affairs as in the opinion of the Commissioner it is necessary to lay before the controlling body to which the complaint is made.

(4) Before lodging any such complaint or disclosing any information the Commissioner shall deliver or send to the client and the person against whom the complaint is to be made a written notification of his or her intended action setting forth particulars of the said information.

(5) The client or the said person may within thirty days after the date of such written notification lodge in writing with the Commissioner any objection he or she may have to the lodging of the said complaint.

(6) If on the expiry of the said period of thirty days no objection has been lodged as contemplated in subsection (5), or if an objection has been lodged and the Commissioner is not satisfied that the objection should be sustained, the Commissioner may thereupon lodge the complaint as contemplated in subsection (2).

(7) The complaint shall be considered by the controlling body to which it is made and may be dealt with by it in such manner as the controlling body in terms of its rules sees fit:

Provided that any hearing of the matter shall not be public and may only be attended by persons whose attendance, in the opinion of the controlling body, is necessary for the proper consideration of the complaint.

(8) The controlling body with which a complaint is lodged and its members shall at all times preserve and aid in preserving secrecy in regard to such information as to the affairs of the client as may be conveyed to them by the Commissioner or as may otherwise come to their notice in the investigation of the Commissioner's complaint and shall not communicate such information to any person whatsoever other than the client concerned or the person against whom the complaint is lodged, unless the disclosure of such information is ordered by a competent court of law."

## PART VI

### REVENUE AUTHORITY

#### **33 Amendment of section 19 of Cap. 23:11**

(1) Section 19 ("Appointment and functions of Commissioner-General") of the Revenue Authority Act [*Chapter 23:11*] (No. 17 of 1999) is amended by the insertion after subsection (1) of the following subsections—

"(1a) The Minister shall, before the Board notifies any person that it intends to appoint him or her as Commissioner-General, confirm the appointment by the Board of the Commissioner-General, and, if the Minister refuses to do so, he or she shall request the Board to appoint another person as Commissioner-General.

(1b) The Commissioner-General shall serve for a term of five years and be eligible for re-appointment for one more five-year term."

(2) Section 19(1b) of the Revenue Authority Act [*Chapter 23:11*] (No. 17 of 1999) as inserted by this section applies to the Commissioner-General of the Zimbabwe Revenue Authority in office at the date of commencement of this Act.

**34 Amendment of section 20 of Cap. 23:11**

(1) Section 20 (“Commissioners and other staff of Authority”) of the Revenue Authority Act [*Chapter 23:11*] (No. 17 of 1999) is amended by the insertion of the following subsections, the existing section becoming subsection (1)—

“(2) The Minister shall, before the Board notifies any person that it intends to appoint him or her as a Commissioner, confirm the appointment by the Board of the Commissioner in question, and, if the Minister refuses to do so, he or she shall request the Board to appoint another person as Commissioner.

(3) Every Commissioner shall serve for a term of four years and be eligible for re-appointment for not more than two more four-year terms.”.

(2) Section 20(3) of the Revenue Authority Act [*Chapter 23:11*] (No. 17 of 1999) as inserted by this section applies to every Commissioner of the Zimbabwe Revenue Authority in office at the date of commencement of this Act.

**PART VI****AMENDMENT OF OTHER LAWS****35 Amendment of Cap. 9:23**

With effect from the 1st January, 2017, the First Schedule to the Criminal Law Code is repealed and the following is substituted—

“FIRST SCHEDULE (*Sections 2(1) and 280*)

**STANDARD SCALE OF FINES**

<b>Level</b>	<b>Monetary Amount (US \$)</b>
1	10
2	15
3	30
4	100
5	200
6	300
7	400
8	500
9	600
10	700
11	1000
12	2000
13	3000
14	5 000.”.

**36 Amendment of section 17 of Cap. 10:29**

Section 17 (“Restrictions on disclosure of information”) of the Census and Statistics Act [*Chapter 10:29*] (No. 1 of 2007) is amended by the insertion of the following subsection after subsection (3)—

“(3a) Notwithstanding anything to the contrary in subsection (1), the Director-General may, in the furtherance of statistics-based research, release any data, that is to say the results of any census or statistical survey, to any data user on the condition that the data is anonymised and that otherwise confidentiality has been secured with respect to any individual who provided any statistical information to which section 16 relates.

In this subsection “data user” means any—

- (a) agency, arm or organ of the State;
- (b) non-State entity, whether of a private, regional or international character, that is engaged in research, including research institutions, training institutions or educational institutions.”.

Year	Amount (KSh)
1	10
2	15
3	20
4	30
5	40
6	50
7	60
8	70
9	80
10	90
11	100
12	110
13	120
14	130