

Value Added Tax (General) (Amendment) Regulations, 2024  
(No. 70)

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

1. These regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2024 (No. 70).

2. The Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003, (hereinafter referred to as the principal regulations) are amended by the repeal of paragraphs 8 and 9 in Part I of the First Schedule and substitution with the following—

“(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;

(9) Other unmanufactured tobacco not sold on the auction floor referred to in paragraph 6 of Part II of this Schedule.”

3. The principal regulations are amended by the insertion of new paragraph in Part I of the First Schedule after paragraph 21—

“(22) 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.

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

(24) Poultry meat and kapenta.”.

4. The principal regulations are amended in Part II of the First Schedule by the repeal of Tariff Heading 84.32 in paragraph 4 and substitution with the following—

“Heading No.	Description of goods
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; (excluding commodity codes: 8432.80.10)

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5. The principal regulations are amended in Part II of the First Schedule by the repeal of paragraph 6 and substitution with the following—

“Heading No.	Commodity Code	Description of goods
<b>24.01</b>	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”;

6. The principal regulations are amended in Part II of the First Schedule by the repeal in paragraph 7 of the goods with the following commodity codes—

“Heading No.	Commodity Code	Description of goods
<b>08.10</b>		Other fruit, fresh”;

and the substitution with the following—

“Heading No.	Commodity Code	Description of goods
<b>08.10</b>	0810.10.00	Strawberries
	0810.20.00	Raspberries, blackberries, mulberries and loganberries
	0810.30.00	Black, white or red currants and gooseberries
	0810.40.90	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”;

7. The principal regulations are amended in Part II of the First Schedule by the insertion in paragraph 7 of the goods with the following commodity codes—

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<b>“Heading. No</b>	<b>Commodity Code</b>	<b>Description of goods</b>
<b>01.02</b>	0102.21.10	Bulls
	0102.21.90	Other
	0102.29.00	Other
<b>01.03</b>		Live swine
<b>01.04</b>		Live sheep and goats
<b>02.07</b>	0207.11.00	Not cut in pieces, fresh or chilled
	0207.12.00	Not cut in pieces, frozen
	0207.13.00	Cuts and offal, fresh or chilled
	0207.14.10	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
	0207.43.00	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
	0207.51.00	Not cut in pieces, fresh or chilled
	0207.60.00	Of guinea fowls
<b>03.05</b>	0305.59.10	Freshwater, dried
<b>05.11</b>	0511.10.00	Bovine semen
<b>07.01</b>	07.01.90.00	Other”;

8. The principal regulations are amended in Part II of the First Schedule by the insertion of the following as paragraph 12 with effect from 9th February, 2024—

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<b>“Heading No.</b>	<b>Commodity Code</b>	<b>Description of goods</b>
<b>49.01</b>	4901.10.00	In single sheets, whether or not folded (published in braille)
<b>49.02</b>	4902.10.00	Appearing at least four times a week (published in braille)
<b>49.05</b>	4905.20.00	In book form (published in braille)
	4905.90.00	Other (published in braille)
<b>66.02</b>	6602.00.00	Mobility white canes
<b>84.71</b>	8471.60.10	Braille computer terminals specially designed for use by the blind
<b>87.08</b>	8708.94.00	Steering wheels, steering columns and steering boxes (motor vehicle parts specially constructed or adapted for use by disabled drivers)
<b>87.13</b>		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled
<b>90.01</b>	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
<b>90.03</b>	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
<b>90.04</b>	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)
<b>90.21</b>		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
<b>91.01</b>	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)

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<b>91.02</b>	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)
	9102.91.10	Braille watches (Electrically operated)
	9102.99.10	Braille watches (Other).”.

9. The Value Added Tax (General) (Amendment) Regulations, 2024 (No. 69) published in Statutory Instrument 105 of 2024, shall be deemed to be effective from 1st January, 2024.

