

Value Added Tax (General) (Amendment) Regulations, 2023  
(No.64)

---

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. (1) These regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2023 (No. 64).

(2) These regulations shall come into effect from 1st January, 2024.

2. The Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003 (hereinafter referred to as the principal regulations), are amended in Part II by the repeal of sections 12, 13, 14 and 15.

3. The principal regulations are amended by the deletion of the First Schedule and insertion of the following Schedule—

“FIRST SCHEDULE (*Sections 9 and 10*)

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

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.
- (2) Items of agricultural equipment or machinery referred to in paragraph 4 of Part II of this Schedule.
- (3) Fuel and fuel products referred to in paragraph 5 of Part II of this Schedule.
- (4) Tobacco supplied on the auction floors in terms of the Tobacco Industry and Marketing Act [*Chapter 18:20*];
- (5) Commission charges on tobacco sales at auction floors.
- (6) Ethanol fuel under tariff code 2207.10.10.

Value Added Tax (General) (Amendment) Regulations, 2023  
(No.64)

---

(7) Other tobacco not sold on the auction floor referred to in paragraph 3 of Part II of this Schedule.

(8) Other goods and agricultural produce (excluding live animals, groundnuts, cotton seed, soya beans and products thereof, except where specifically provided in these regulations) with the Commodity Codes listed in paragraph (7) seven of Part II of this Schedule.

(9) Ancillary services supplied by National Pharmaceutical Company (Nat Pharm) including storage, handling and distribution.

(10) Goods and services provided by the Medical Statutory Bodies.

(11) 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
	9619.00.40	Sanitary towels (pads)
	9619.00.20	Disposable napkins
	9619.00.90	Other

(12) 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;

(13) 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.

(14) 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.

(15) 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.

(16) Plants: i.e. goods consisting of living trees and other plants, bulbs, roots, cuttings and similar plant products in a form used for cultivation.

(17) Rates charged by local authority.

(18) Supply of domestic electricity.

## 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, and 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—

Value Added Tax (General) (Amendment) Regulations, 2023  
(No.64)

---

- (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 United States dollars, once in a calendar month, including—
- (i) an open packet of cigarettes;
  - (ii) an open packet of pipe tobacco;
- (e) personal and household effects, 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 or her 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) 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;

- (g) travellers' cheques and bills of exchange, denominated in foreign currency.
- (2) Any of the following items imported into Zimbabwe—
    - (a) human remains;
    - (b) goods imported under an international carnet.
  - (3) Goods which are conveyed to Zimbabwe for conveyance to any export country.
  - (4) Items of agricultural equipment or machinery of the following Commodity Codes—

Heading No.	Commodity Code	Description of goods
84.24	8424.82.00	Agricultural or horticultural spray guns and similar appliances.
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.

Value Added Tax (General) (Amendment) Regulations, 2023  
(No.64)

Heading No.	Commodity Code	Description of goods
84.33		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.
87.01		Tractors (other than tractors of heading 87.09).

(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
	2710.19.29	Diesel
	2710.19.30	Other fuel oils

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

Heading No.	Commodity Code	Description of goods
24.01		Unmanufactured Tobacco; Tobacco Refuse.

S.I. 248 of 2023

(7) Other goods with the following Commodity Codes—

Heading. No	Commodity Code	Description of goods
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter (excluding cream)
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter (excluding cream)
07.02		Tomatoes, fresh or chilled
07.03	0703.10.00	Onions and shallots
	0703.20.00	Garlic
07.04		Cabbages, cauliflowers, kohlrabi kale and similar edible brassicas, fresh or chilled
07.05		Lettuce ( <i>lactuca sativa</i> ) and chicory ( <i>cichorium</i> spp.), Fresh or chilled.
07.06	0706.10.00	Carrots and turnips
07.07		Cucumbers and gherkins, fresh or chilled
07.08		Leguminous vegetables, shelled 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

Value Added Tax (General) (Amendment) Regulations, 2023  
(No.64)

---

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 (citrus limon, citrus limonium) and limes (citrus aurantifolia, citrus latifolia),
	0805.90.00	Other
08.06	0806.10.00	Fresh grapes
08.07		Melons (including water melon and pawpaws (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		Other fruit, fresh
10.01		Wheat and meslin
10.05		Maize (corn)
10.06		Rice
11.01		Wheat or meslin 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
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 (maize (corn) seed)
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
19.05	1905.10.00	Crispbread
	1905.20.00	Gingerbread and the like
	1905.90.10	Plain bread
	1905.90.20	Plain buns and rolls



S.I. 248 of 2023

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.
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		Parts and accessories of vehicles of headings 87.13

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

(9) Sanitary wear and sanitary products of the following Commodity Codes—

Value Added Tax (General) (Amendment) Regulations, 2023  
(No.64)

---

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
	9619.00.40	Sanitary towels (pads)
	9619.00.20	Disposable napkins
	9619.00.90	Other

(10) Agricultural inputs listed in Part I in paragraphs 12, 13, 14, 15 and 16”.

4. The principal regulations are amended by the repeal of the Second Schedule.