

Value Added Tax (General) (Amendment) Regulations, 2024  
(No. 67)

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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. 67).

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 deletion of the First Schedule and substitution with the following—

**“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) 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 Road Act [*Chapter 13:18*].
- (8) Tobacco supplied on the auction floors in terms of the Tobacco Industry and Marketing Act [*Chapter 18:20*].
- (9) Other tobacco not sold on the auction floor referred to in paragraph 6 of Part II of this Schedule.

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- (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
<b>39.26</b>	3926.90.70	Menstrual cups
<b>40.14</b>	4014.90.20	Menstrual cups
<b>96.19</b>	9619.00.10 9619.00.20 9619.00.40 9619.00.90	Tampons Disposable napkins Sanitary towels (pads) 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.

## 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;

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- (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
<b>84.24</b>	8424.41.00	Portable sprayers
	8424.49.00	Other
	8424.82.00	Agricultural or horticultural
	8424.89.00	Other
	8424.90.00	Parts
<b>84.32</b>		<b>AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION;</b> (excluding commodity codes: 8432.10.10; 8432.80.10 and 8432.90.10)
<b>84.33</b>	8433.30.00	Other haymaking machinery
	8433.40.00	Straw or fodder balers, including pick-up balers
	8433.51.00	Combine harvester-threshers
	8433.52.00	Other threshing machinery
	8433.53.00	Root or tuber harvesting machines
	8433.59.00	Other
<b>87.01</b>		<b>TRACTORS (OTHER THAN TRACTORS OF HEADING 87.09),</b> (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)

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(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
24.01		<b>UNMANUFACTURED TOBACCO; TOBACCO REFUSE</b>

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

Heading No.	Commodity Code	Description of goods
04.01		<b>MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER</b>
04.02		<b>MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER</b> (excluding commodity codes, 0402.10.91, 0402.10.99, 0402.21.91, 0402.21.99)
07.02		<b>TOMATOES, FRESH OR CHILLED</b>

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07.03	0703.10.00	Onions and shallots
	0703.20.00	Garlic
07.04		<b>CABBAGES, CAULIFLOWERS, KOHL RABI KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED</b>
07.05		<b>LETTUCE (<i>LACTUCA SATIVA</i>) AND CHICORY (<i>CICHORIUM SPP.</i>), FRESH OR CHILLED.</b>
07.06	0706.10.00	Carrots and Turnips
07.07		<b>CUCUMBERS AND GHERKINS, FRESH OR CHILLED</b>
07.08		<b>LEGUMINOUS VEGETABLES, SHELLED OR UNSHELLED, FRESH OR CHILLED</b>
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		<b>VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN</b>
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		<b>DRIED VEGETABLES WHOLE, CUT, SLICED, BROKEN, OR IN POWDER, BUT NOT FURTHER PREPARED</b>
07.13		<b>DRIED LEGUMINOUS VEGETABLES SHELLED, WHETHER OR NOT SKINNED OR SPLIT</b>
07.14	0714.20.00	Sweet potatoes
08.03		Bananas, including plantains, fresh or dried
08.04	0804.40.00	Avocados

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	0804.50.00	Guavas, mangoes and mangosteens
<b>08.05</b>	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
<b>08.06</b>	0806.10.00	Fresh grapes
<b>08.07</b>		<b>MELONS (INCLUDING WATER MELON AND PAWPAWS (PAPAYAS), FRESH</b>
	0807.11.00	Watermelons
	0807.19.00	Other
	0807.20.00	Pawpaws (papayas)
<b>08.08</b>		<b>APPLES, PEARS AND QUINCES, FRESH</b>
<b>08.09</b>		<b>APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES) PLUMS AND SLOES, FRESH</b>
<b>08.10</b>		<b>OTHER FRUIT, FRESH</b>
<b>10.01</b>		<b>WHEAT AND MUESLIN</b>
<b>10.05</b>		<b>MAIZE (CORN)</b>
<b>11.01</b>		<b>WHEAT OR MUESLIN FLOUR</b>
<b>11.02</b>	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
<b>11.03</b>	1103.11.00	Groats of wheat
	1103.13.10	Groats of maize (corn)
	1103.13.20	Meal of maize (corn)
	1103.19.00	Groats and meal of other cereals other than maize (corn) and wheat
<b>12.01</b>		<b>SOYA BEANS, WHETHER OR NOT BROKEN.</b>
<b>12.07</b>	1207.21.00	Cotton seeds
	1207.29.00	Other
<b>12.12</b>	12.12.93.00	Sugar Cane
<b>15.07</b>		<b>SOYABEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</b>
<b>15.08</b>	1508.90.10	Cooking oil (Ground Nut)
<b>15.12</b>	1512.19.10	Cooking oil (sunflower seed, safflower seed)
	1512.29.10	Cooking oil (cotton seed)

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<b>15.15</b>	15.15.29.10	Cooking oil (of maize or corn)
<b>15.17</b>	1517.10.00	Margarine excluding liquid margarine
<b>17.01</b>	1701.13.00	Cane sugar specified in subheading note 2 to this chapter
	1701.14.00	Other cane sugar
<b>19.05</b>	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
<b>25.01</b>		<b>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</b>
<b>25.10</b>	2510.20.00	Natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk (ground)
<b>30.01</b>		<b>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</b>
<b>30.02</b>		<b>HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHY LACTIC OR DIAGNOSTIC USES; ANTISERA, AND OTHER BLOOD FRACTIONS AND IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT MODIFIED OR OBTAINED BY MEANS OF BIO-TECHNOLOGICAL PROCESSES; VACCINES; TOXINS; CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS</b>
<b>30.03</b>		<b>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</b>
<b>30.04</b>		<b>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</b>

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<b>30.05</b>		<b>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</b>
<b>30.06</b>		<b>PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER</b>
<b>87.13</b>		<b>CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED</b>
<b>87.14</b>	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 11.
- (10) Agricultural inputs listed in Part I in paragraphs 12, 13, 14, 15, 16 and 17.
- (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:

<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) for splitting
<b>49.02</b>	4902.10.00	Appearing at least four times a week (published in braille) for splitting
<b>49.05</b>	4905.20.00	In book form (published in braille) for splitting
	4905.90.00	Other (published in braille) for splitting
<b>66.02</b>	6602.00.00	Mobility white canes for splitting
<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) for splitting
<b>87.13</b>		<b>CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED</b>
<b>90.01</b>	9001.30.00	Contact lenses
	9001.40.10	Refractive lenses of a kind used for sight correction

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	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		<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	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)

3. Notwithstanding the provisions of subsection 2 of Statutory Instrument 248 of 2023, sections 12 and 15 of the Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003, (hereinafter referred to as the principal regulations) are deemed as not have been repealed and subsists with effect from 1st January 2024.