



ZIMBABWEAN

GOVERNMENT GAZETTE

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General Notice 3550 of 2021.

SUNWAY CITY (PRIVATE) LIMITED
Domestic Competitive Tender Invitation

SUNWAY City, a subsidiary of the Industrial Development Corporation of Zimbabwe Limited (IDCZ), is a developer of integrated industrial, commercial, institutional, recreational and residential parks so as to provide relevant infrastructure to facilitate industrial and economic growth of Zimbabwe as well as regional integration and trade.

Tenders are invited from PRAZ registered companies in possession of certificate of incorporation and current tax clearance for the supply of the following:

Tender number

SC/01/2022. Supply and delivery of diesel motor vehicle 4 x 4 SUV. Closing date and time: 21st January, 2022, at 1000 hours [CAT].

Interested bidders are required to obtain the bid document that consists of the instructions and scope of work upon sending their requests by e-mail to: **procurement@sunwaycity.co.zw**

Reception

Industrial Development Corporation of Zimbabwe Limited, 93, Parklane, Harare.

Submission of tender documents

Tenders must be enclosed with all specifications and costs in three sealed envelopes and clearly endorsed on the outside with the advertised tender number, the description and closing date. Tenders must be hand delivered and dropped in the tender box at Industrial Development Corporation of Zimbabwe Limited Offices, 93, Park Lane, Harare, by the closing date and time. Late tenders shall not be accepted.

Opening of tenders

Tenderers are free to witness the opening of tenders on the closing date and time at Industrial Development Corporation of Zimbabwe Limited Offices. Kindly note that Sunway City does not bind itself to accept the lowest tender and reserves the right to accept the whole or part of any tender after evaluation.

For any further details or clarification, please contact:

The Procurement Management Unit on +263-4-006473/8 or 0713 382 847 Email: **procurement@sunwaycity.co.zw**

General Notice 3551 of 2021.

LABOUR ACT [CHAPTER 28:01]

Application for Registration of a Trade Union: Court Interpreters Association of Zimbabwe

It is hereby notified, in terms of section 33 of the Labour Act [Chapter 28:01], that an application has been received for the registration of Court Interpreters Association of Zimbabwe to represent the interests of court interpreters employed by the Judicial Service Commission.

Any person who wishes to make any representations relating to the application is invited to lodge such representations with the Registrar of Labour, at Compensation House, at the corner of Simon Vengai Muzenda Street and Ahmed Ben Bella Avenue, Harare, or post them to Private Bag 7707, Causeway, within 30 days of the publication of this notice and state whether or not he or she wishes to appear in support of such representations at any accreditation proceedings.

31-12-2021. **T. MANGOMEZI,**
Acting Registrar of Labour.

General Notice 3552 of 2021.

HOMELINK (PRIVATE) LIMITED

Domestic Competitive Bidding Invitation

HOMELINK (Private) Limited invites bids from reputable bidders registered with the Procurement Regulatory Authority of Zimbabwe to participate in the following request:

Tender number

HL/COMP/05/2021. Supply, delivery and maintenance of 2 x new light motor vehicles. Closing date and time: 7th January, 2022, at 1000 hours.

Bid documents are obtainable from Homelink (Private) Limited. Prospective bidders shall contact Homelink PMU on **amuzvuru@homelink.co.zw/jmakopa@homelink.co.zw** or +2638677006071 for tender documents. Bids must be enclosed in sealed envelopes and endorsed on the outside with the advertised tender number, the description and the closing date. Your submission should reach Homelink (Private) Limited, Procurement Management Unit, Fourth Floor, Hardwicke House, 72 – 74, Samora Machel Avenue, Harare, before 1000 hours on the specified closing date.

General Notice 3553 of 2021:

MANGWE RURAL DISTRICT COUNCIL (MRDC)

Invitation to Tender

MANGWE Rural District Council is inviting bids from reputable companies for the following tenders:

Tender number

MRDC/09/2021. Supply and delivery of construction and plumbing material for various schools and clinics. Closing date and time: 7th January, 2022, at 1200 hours. Bids must be properly addressed to Chief Executive Officer and enclosed in sealed envelopes clearly endorsed on the outside with the advertised tender number, tender description and tender closing date. Bids should be deposited into the tender box at Mangwe Rural District Council, Stand 222/3 Station Road, Plumtree, on or before 1200 hours on the closing date.

Documents with details of the above mentioned tenders are obtainable upon payment of a non-refundable tender fee of ZWL4 000,00, from Mangwe Rural District Council, Stand 222/3, Station Road, Plumtree, between 0745 hours and 1645 hours, Monday to Friday.

Mangwe Rural District Council does not bind itself to award the lowest, or, any bid. Bidders are free to attend and witness tender opening. Late bids will not be accepted.

For any enquiries please contact the:

The Procurement Officer,
Mangwe Rural District Council,
Stand 222/3, Station Road,
Plumtree.

CHIEF EXECUTIVE OFFICER
Mangwe Rural District Council

General Notice 3554 of 2021.

MATOBO RURAL DISTRICT COUNCIL (MRDC)

Invitation to Competitive Bidding (Domestic)

MRDC/SINKAMASWE/17/2021. Completion of a classroom block at Sinkamaswe Primary School. Bid closing date and time: 10th January, 2022, at 1430 hours. Site visit date and time: 5th January, 2022, at 1100 hours. Non-refundable bid fee: USD10,00, or equivalent.

MRDC/EQUIPUMLU/16/2021. Supply and delivery of Umlugulu Clinic equipment. Bid closing date and time: 10th January, 2022, at 1430 hours. Non-refundable bid fee: USD10,00, or equivalent.

MRDC/FENCE/14/2021. Perimeter fencing of Umlugulu and Nhlupho Clinics. Bid closing date and time: 10th January, 2022, at 1430 hours. Non-refundable bid fee: USD10,00, or equivalent.

Bidders are also invited to witness the tender box opening ceremony soon after closing. Tender documents are obtainable at Matobo Rural District Council Procurement Management Unit Office during working hours from the 3rd January, 2021.

Tenders enclosed in sealed envelopes endorsed with the tender number, description and closing date must be deposited in the tender box situated at Matobo Rural District Council Procurement Management Unit Office and addressed to:

The Chief Executive Officer,
Matobo Rural District Council,
P.O. Box 5730,
Maphisa.
Cell 0779 966 578

General Notice 3555 of 2021.

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT
(MoFED)

Notice of Tender Awards

MINISTRY of Finance and Economic Development, in terms of section 68(a) of the Public Procurement and Disposal of Public Asset Act [Chapter 22:23], do hereby publish the following tender awards:

Procurement Reference No	Description	Winning Bidder	Bid Amount
MoFED 01/2021	Lot 1. Supply and delivery of Computer Consumable.	Lexcape Investments (Private) Limited.	ZWL\$3 726 500,00
	Lot 2. Supply and delivery of Computer Consumable.	Ovacoda Business Solution (Private) Limited.	ZWL\$1 515 525,00
	Lot 3. Supply and delivery of Computer Consumable.	Omni- Africa (Private) Limited.	ZWL\$2 824 310,71
MoFED 02/2021	Supply and delivery of Personal Protective Equipment (PPEs).	Goldrush Supplies (Private) Limited.	ZWL\$1 550 000,00
MoFED 03/2021	Supply and delivery of cellphone.	Toptech Computers (Private) Limited.	ZWL\$1 293 472,00
MoFED 04/2021	Supply and delivery of tiling, painting and portioning material.	Hadassah Lyinmac (Private) Limited.	ZWL\$1 594 198,17
MoFED 05/2021	Supply and delivery installation and commission of network equipment.	Frolgate Technology Group (Private) Limited.	ZWL\$12 339 863,13
MoFED 07/2021	Supply and delivery of desktop. Lot 1.	Ovacoda Business Solution (Private) Limited.	ZWL\$3 647 400,00
	Lot 2. Supply and Delivery of Printers (Model 2)	Tri-Spirit Distributors (Private) Limited.	ZWL\$6 000 000,00
MoFED 08/2021	Lot 1. Supply and Delivery of ICT equipment.	Collymore Resources (Private) Limited.	Cancelled
	Lot 2. Supply and Delivery of ICT equipment.	Ovacoda Business Solution (Private) Limited.	ZWL\$1 227 450,00
MoFED 09/2021	Supply and Delivery of Corporate Wear.	Palmrest Investments (Private) Limited.	ZWL\$804 000,00
	Supply and Delivery of Corporate Wear.	Bradley Fashions trading as The Executives (Private) Limited.	ZWL\$1 387 500,00
MoFED 10/2021	Supply and delivery of microsoft office 2019 Professional and Anti-Virus.	Netch Investments (Private) Limited.	ZWL\$16 269 000,00
MoFED 11/2021	Supply, delivery and installation of air conditioners.	Ocavo Enterprises (Private) Limited.	ZWL\$4 482 675,00
MoFED 12/2021	Lot 1. Supply and delivery of desktop.	Blinart Investments (Private) Limited.	ZWL\$8 505 008,05
	Lot 2. Supply and Delivery of Toner Cartridges.	Medgripp Investments (Private) Limited.	ZWL\$2 398 358,00
MoFED 13/2021	Lot 1. Supply and Delivery of Cellphone Handset.	Amagra ICT Solutions (Private) Limited.	ZWL\$6 500 406,00
	Lot 2. Supply and Delivery of Cellphone handsets.	Unihold Investments (Private) Limited.	ZWL\$3 766 875,00
	Lot 3. Supply and Delivery of Cellphone Handset.	Trickmut Computers (Private) Limited.	ZWL\$3 737 280,00

Ministry of Finance and Economic Development,
Mgandane Dlodlo Complex,
Corner Samora Machel/Simon Vengai Muzenda Avenue,
(P.O. Box CY 7705,
Causeway),
Harare.

General Notice 3556 of 2021.

MHONDORO NGEZI RURAL DISTRICT COUNCIL (MNRDC)

Invitation to Domestic Tender (Competitive Bidding Method)

TENDERS are invited from registered, suitably experienced, well-established and reputable companies, in terms of the Public Procurement and Disposal of Public Assets Act [Chapter 22:23] and the Public Procurement and Disposal of Public Assets (General) Regulations, 2018 (Statutory Instrument 5 of 2018), to participate in the following tenders:

Tender number

MNRDCTN 13/2021. Supply and delivery of borehole spares.

MNRDCTN 14/2021. Supply and delivery of 16 x phone tablets.

Closing date of submission: 7th January, 2022, at 1000 hours.

Tender opening date: 7th January, 2022, at 1100 hours.

The following documents are to be submitted together with the tender document:

- Company profile with traceable references.
- Copy of Current Tax Clearance Certificate (ITF 263).
- Copy of Certificate of incorporation.
- Proof of payment for tender document.
- Proof of current registration with the Procurement Regulatory Authority of Zimbabwe (PRAZ).

The detailed tender documents are obtainable from Mhondoro Ngezi Rural District Council Mamina, Kadoma and Turf Township (Ngezi) Offices, upon payment of a non-refundable fee of RTGS\$1000,00/or Alternatively on email upon request on mhondorongezirdepnu@gmail.com. Tenders/bids must be enclosed in sealed envelopes and clearly marked on the outside with the advertised tender number, the description and must **only** be deposited in the tender box located in the Administration Office at Mamina Head Office, Stand 185, Mamina Growth Point, before 1000 hours on 7th January, 2022, addressed to: The Chief Executive Officer, Mhondoro Ngezi Rural District Council, P.O. Box 1331, Kadoma.

General Notice 3557 of 2021.

MARONDERA RURAL DISTRICT COUNCIL (MRDC)

Invitation to Domestic Competitive Tender

MARONDERA Rural District Council (MRDC) invites bids from suitably qualified bidders of the following requirements:

Tender number

MRDC/12/2021. For the following works:

Lot 1 — Plastering school blocks and construction of ablution facilities Grandchase Secondary School.

Lot 2 — Plastering school blocks and construction of ablution facilities Mandoga Primary School.

Lot 3 — Tiling, skimming and ceiling for Chakadini Staff Houses.

Closing date and time: 7th January, 2021, at 1000 hours.

There shall be compulsory site visit on the 4th of January, 2022, at 1000 hours. Meeting place shall be Marondera Rural District Council Head Office.

Tender documents with specifications are obtainable from 0800 hours to 1600 hours at Marondera Rural District Council Head Office, 4.5km along North Road, Revolt Farm, Marondera, upon payment of a non-refundable tender fee of ZWL 500,00, per tender payable in cash or into our Bank Account as below:

Account Name: Marondera Rural District Council Untied Revenue,
Name of Bank: Standard Chartered Bank,
Branch: Africa Unit Square,
Branch Code: 0100254,
Current Account Number: 0100254318500
ECOCASH: *151*2*2*51419* Amount#

Submission instructions

Bids must be in English enclosed in sealed envelopes clearly marked "Tender Number—Tender Description" must be deposited in the tender box located in the foyer at Marondera Rural District Council, Head Office, on or before the closing date and time addressed to:

The Chief Executive Officer, Marondera Rural District Council, P.O. Box 108, 4.5 km along North Road, Revolt Farm, Marondera.

NB: Council will not bind itself to accept the lowest bid, it reserves the right to accept whole or part of the bid and reserves the right to cancel the tender. Tenders received after closing date and time whether by hand, email or post will be treated as late bids and shall be rejected.

Interested firms may obtain further information on:

Tel: +263 (065) 2323250, 20734

Email: procurement@maronderardc.co.zw

Opening of tenders

Bidders are free to witness the opening of the bids soon after the closing time on the closing date.

T. GUNDO,
Chief Executive Officer.

General Notice 3558 of 2021.

TEL-ONE (PRIVATE) LIMITED

Invitation to Competitive Bidding Tenders

Tender number

Competitive Bidding Tender Domestic (CBTD)

CBTD.132-21. Supply and delivery of wooden poles. Closing date and time: 27th January, 2022, at 1100 hours.

CBTD.133-21. Supply and delivery of telephone handsets. Closing date and time: 27th January, 2022, at 1100 hours.

Tenders must be enclosed in sealed envelopes and endorsed on the outside with the advertised tender number, the description, the closing date and must be posted in time to be sorted into Post Office Box CY 264, Causeway, or delivered by hand to:

The Procurement Head, Tel-One Office 8S4, Runhare House, 107, Kwame Nkrumah Avenue, Harare, before 1100 hours (ZIM time) on or before the specified closing date.

Documents for the tenders are obtainable upon request on the following email: procurement@telone.co.zw

General Notice 3559 of 2021.

MUNICIPALITY OF MARONDERA (MM)

Invitation to Domestic Competitive Bidding

MM/SPT-IFST/29/21. Civil works. Closing date and time: 15th January, 2022, at 1000 hours. Clarifications are done up to 8th January, 2022.

Complete Bids must be enclosed in sealed envelopes, addressed to Procurement Management Unit and endorsed on the outside with the tender number, description, the closing date and must be hand delivered on or before 1000 hours on the closing date and deposited in the tender box at the PMU Municipal Offices, 57A, The Green at the reception. No faxed, e-mailed or late tenders will be accepted.

Standard bidding documents can be obtained through request on Email.

Queries relating to these bidding process may be addressed to the Procurement Management Unit, 57A, The Green, Marondera or email pmumaronderamunicipality@gmail.com / 0712135618 / 0775040722

R. D. NYAMUZIWA,
Acting Town Clerk,
Marondera.

General Notice 3560 of 2021.

CONSTITUTION OF ZIMBABWE

Publication of Laws

THE following laws, which have been assented to by His Excellency the President, are published in terms of section 131(6) of the Constitution of Zimbabwe—

Appropriation (2022) Act, 2021 (No. 6 of 2021).

Finance Act, 2021 (No. 7 of 2021).

31-12-2021. Dr. M. J. M. SIBANDA,
Chief Secretary to the President and Cabinet.

CHANGE OF NAME

TAKE notice that, on the 28th day of December, 2021, before me, Tawanda Machaka, a legal practitioner and notary public, appeared Givemore Chiyangwa (born on 24th July, 1991) (ID 24-182776 A 24), in his capacity as a legal guardian and he changed the names of the minor children, namely: Lesley Danana (born on 10th August, 2014) to Lesley Chiyangwa and Gift Junior Danana (born on 26th May, 2017) to Gift Junior Chiyangwa, so that, henceforth, for all purposes, occasions and transactions, the minors shall be known by the names Lesley Chiyangwa and Gift Junior Chiyangwa, respectively.—Tawanda Machaka, c/o GS Motsi Law Chambers, Suite 3, Belvedere Trading, cnr Princess/Burton Roads, Belvedere, Harare. 354949f

CHANGE OF NAME

TAKE notice that, on the 20th day of December, 2021, Tonderayi Masuku (born on 22nd June, 1976) (ID 47-111303 M 47) appeared before me, Tariro Samantha Mawonera, a legal practitioner and notary public, in his capacity as the natural father and legal guardian of Heally Happymore Machiwenyika (born on 4th May, 2009) and Mufaro Kelly Machiwenyika (born on 25th August, 2013) (ID 25-2011134 V 47) and changed his children's surname from Machiwenyika to assume the new surname Masuku. Henceforth for all purposes and occasions the children shall be known and described as Heally Masuku and Mufaro Masuku, respectively.

Dated at Harare this 20th day of December, 2021.—Tariro Samantha Mawonera, c/o Thoughts Deme Attorneys At Law, UMC Complex, 10, Harvey Brown Avenue, Milton Park, Harare. 416078f

CHANGE OF NAME

TAKE notice that, on the 20th day of December, 2021, Jane Tendayi Machiwenyika (born on 24th December, 2002) (ID 59-179314 Q 47) appeared before me, Tariro Samantha Mawonera, a legal practitioner and notary public, and changed her name from Jane Tendayi Machiwenyika to Jane Tendayi Masuku. Henceforth, for all purposes and occasions she shall be known and described as Jane Tendayi Masuku.

Dated at Harare this 20th day of December, 2021.—Tariro Samantha Mawonera, c/o Thoughts Deme Attorneys At Law, UMC Complex, 10, Harvey Brown Avenue, Milton Park, Harare. 416077f

CHANGE OF NAME

TAKE notice that, on the 20th day of December, 2021, Tinotenda Stephen Machiwenyika (born on 27th September, 1997) (ID 63-11651818 M 47) appeared before me, Tariro Samantha Mawonera, a legal practitioner and notary public, and changed his name from Tinotenda Stephen Machiwenyika to Tinotenda Stephen Masuku.

Henceforth, for all purposes and occasions he shall be known and described as Tinotenda Stephen Masuku.

Dated at Harare this 20th day of December, 2021.—Tariro Samantha Mawonera, c/o Thoughts Deme Attorneys At Law, UMC Complex, 10, Harvey Brown Avenue, Milton Park, Harare. 416076f

CHANGE OF NAME

TAKE notice that, on the 20th day of December, 2021, Lament Ngwenya, a legal practitioner and notary public, at Bulawayo, appeared Rosett Ncube and changed her surname from Ncube to Wren.

Dated at Bulawayo this 16th December, 2021.—Lament Ngwenya, c/o Messrs Mathonsi Ncube Law Chambers, Third Floor, Masiye Business Suites, Benjamin Burombo Street/Simon Muzenda Avenue, Bulawayo. 354976f

LOST CERTIFICATE OF REGISTRATION

NOTICE is hereby given that the under-mentioned certificate of registration, issued in the name of Doesmatter Charumare, has been lost or mislaid and that application will be made to the Provincial Mining Director, Mashonaland West Province, Chinhoyi, at the expiration of 30 days from the date of publication of this notice, for the issue of a duplicate thereof.

<i>Registration number</i>	<i>Name of block</i>
27722	Magnet 31

Dated at Chinhoyi this 21st day of December, 2021.—Doesmatter Charumare, applicant. 416090f

LOST CERTIFICATE OF CONSOLIDATED TITLE

NOTICE is hereby given that we intend to apply for a certified copy of Consolidated Title 4815/90, dated 12th December, 1990, registered in the names of Merspin Property Unit Trust (C.F.47/89: Harare) (C.F. 67/89: Bulawayo) in respect of the property being certain piece of land being Stand 14023 Bulawayo Township situate in the district of Bulawayo, measuring 9 880 square metres.

All persons having any objections to, or wishing to make any representations in connexion with, the issue of such copy, are hereby required to lodge same, in writing, with the Deeds Registry, at Bulawayo, within 14 days from the date of publication of this notice.—Chapmans Chartered Accounts (Private) Limited, c/o Messrs. Webb, Low & Barry (incorporating Ben Baron & Partners), Belmont, Bulawayo. 354977f

LOST DEED OF TRANSFER

NOTICE is hereby given that we intend to apply for a certified copy of Deed of Transfer 3187/96, dated 6th May, 1996, made in favour of Simon Kundai Musanhu (born on 21st September, 1967), whereby an undivided 13,79% share being Share No. 4 of certain piece of land situate in the district of Salisbury called The Remaining Extent of Stand 1195 Salisbury Township, measuring 783 square metres, was conveyed.

All persons claiming to have any objections to the issue of such copy, are hereby required to lodge same, in writing, with the Deeds Registry, at Harare, within 14 days from the date of publication of this notice.—MS Musemburi Legal Practice, Suite 204, Second Floor, Mercury House, 24, George Silundika Avenue, Harare. 354940f

LOST DEED OF TRANSFER

NOTICE is hereby given that an application will be made to the Registrar of Deeds, at Harare, for the issue of a certified copy of Deed of Transfer 3472/85, passed in favour of Twin Mac Investments (Company Registration Number 556/1985) for certain piece of land situate in the district of Goromonzi.

All persons claiming to have any objections to the issue of such copy, are hereby required to lodge same, in writing, with the Deeds Registry, at Harare, within 14 days from the date of publication of this notice.

Dated at Harare this 24th day of December, 2021.—Mauwa & Associates, First Floor, Tanganyika House, Patrice Lumumba Street/Kwame Nkrumah Avenue, Harare. 354939f

LOST DEED OF TRANSFER

NOTICE is hereby given that we intend to apply for a certified copy of Deed of Transfer 3829/83, registered on 8th July, 1983, made in favour of McChristopher Chigumba (born on 12th May, 1972), over certain 1 657 square metres of land situate in the district of Salisbury called Stand 2437 Malbereign Township 8 of Subdivision C of Malbereign.

All persons having any objections to, or wishing to make any representations in connexion with, the issue of such copy, are hereby required to lodge same, in writing, with the Registrar of Deeds, at Harare, within 14 days from the date of publication of this notice. — Koto and Company, First Floor, Suite 4, Kopje House, cnr Robert Mugabe Way/Kaguvi Street, Harare. 416068f

LOST DEED OF TRANSFER

NOTICE is hereby given that we intend to apply for a certified copy of Deed of Transfer 4497/2003, dated 18th July, 2003, made in favour of Roger Jeremy Perfield (born on 24th August, 1960), (ID 53-713467 C 00) and David Julian Perfield (born on 30th June, 1962) (British Passport No. 123142671), whereby Stand 39 Longlands Township of Lot 3 of Longlands, situate in the district of Marandellas, measuring 4 059 square metres, was conveyed.

All persons having any objections to, or wishing to make any representations in connexion with, the issue of such copy, are hereby required to lodge same, in writing, with the Deeds Registry, at Harare, within 14 days from the date of publication of this notice. — Honey & Blanckenberg, applicant's legal practitioners, 200, Herbert Chitepo Avenue, Harare. 354979f

LOST DEED OF TRANSFER

NOTICE is hereby given that we intend to apply for a certified copy of Deed of Transfer 243/91, dated 17th September, 1981, whereby certain piece of land situate in the district of Victoria being The Remainder of Fairview, measuring 1 030,591 1 hectares, was conveyed to African Independent Churches Conference.

All persons having any objections to, or wishing to make any representations in connexion with, the issue of such copy, are hereby required to lodge same, in writing, with the Registrar of Deeds, at Harare, within 14 days from the date of publication of this notice. — Koto and Company, First Floor, Suite 4, Kopje House, cnr Robert Mugabe Way/Kaguvi Street, Harare. 354978f

LOST DEED OF TRANSFER

NOTICE is hereby given that we intend to apply for a certified copy of Deed of Transfer 4835/99, which is registered in favour of Shepco Industrial Supplies (Private) Limited, whereby certain piece of land being Stand 15021 Bulawayo Township of Stand 14985 Bulawayo Township, measuring 4 535 square metres, situate in the district of Bulawayo, was conveyed.

All persons claiming to have any objections to the issue of such copy, are hereby required to lodge same, in writing, with the Deeds Registry, at Bulawayo, within 14 days from the date of publication of this notice. — Mashayamombe & Co., applicant's legal practitioners, No. 130, Samuel Parienyatwa Street, between Clement Muchachi Road and George Nyandoro Avenue, Bulawayo. 354980f

LOST DEED OF TRANSFER

NOTICE is hereby given that we intend to apply for a certified copy of Deed of Transfer 1741/2005, dated 24th June, 2005, held by Cecilia Marimo (born on 12th June, 1945) (ID 32-055697 Y 70) in respect of certain piece of land in extent 637 square metres, being Stand 13479 Mbizo Township of Stand 479 Mbizo Township in the district of Que Que.

All persons claiming to have any right or title in or to the said deed of transfer which is stated to be lost, are hereby required to lodge their objections, in writing, with the Deeds Registry, at Bulawayo, within 14 days from the date of publication of this notice. — c/o Wilmot & Bennett Legal Practitioners, CABS House, Fourth Avenue, Bulawayo. 354981f

LOST DEED OF TRANSFER

NOTICE is hereby given that we intend to apply for a certified copy of Deed of Transfer 3551/86, dated 13th June, 1986, in respect of certain piece of land situate in the district of Lomagundi called Stand 175 Sinoia, measuring 9 329 square metres issued in favour of Danmill Properties (Private) Limited.

All persons having any objections to, or wishing to make any representations in connexion with, the issue of such copy, are hereby required to lodge same, in writing, with the Deeds Registry, at Harare, within 14 days from the date of publication of this notice.

Dated at Harare this 17th day of December, 2021. — Khupe and Chijara Law Chambers, 3, Elsworth Road, Belgravia, Harare. 416151f

LOST DEED OF TRANSFER

NOTICE is hereby given that we intend to apply for a certified copy of Deed of Transfer 4728/2014, dated 22nd September, 2014, made in favour of Delatfin Investments (Private) Limited, whereby certain piece of land situate in the district of Salisbury, measuring 5 679 square metres called Stand 441 Haydon Township of Haydon, was conveyed.

All persons claiming to have any objections to the issue of such copy, are hereby required to lodge same, in writing, with the Registrar of Deeds, at Harare, within 14 days from the date of publication of this notice.

Dated at Harare this 23rd day of December, 2021. — Manase & Manase, applicant's legal practitioners, 77, Denbigh Road, corner Denbigh and Mull Roads, Belvedere, Harare. 416089f

LOST DEED OF TRANSFER

NOTICE is hereby given that we intend to apply for a certified copy of Deed of Transfer 11613/98, dated 21st December, 1998, passed in favour of Claris Tambudzai Chinyadza (born on 16th January, 1957), whereby half share in certain piece of land situate in the district of Salisbury called Subdivision 3 of Lot 23 Block D of Avondale, measuring 4 419 square metres, was conveyed.

All persons having any objections to, or wishing to make any representations in connexion with, the issue of such copy, are hereby required to lodge same, in writing, with the Deeds Registry, at Harare, within 14 days from the date of publication of this notice.

Dated at Harare this 1st day of December, 2021. — Sinyoro and Partners, legal practitioners, No. 3, Ashton Road, off Maasdorp Avenue, Alexandra Park, Harare. 416080f

LOST DEED OF TRANSFER

NOTICE is hereby given that we intend to make an application for a replacement copy of Deed of Transfer 6108/87, dated 8th September, 1987, passed in favour of Godfrey Jaure (born on 10th May, 1954), by which he holds certain piece of land situate in the district of Salisbury called The Remaining Extent of Stand 77 Midlands Township of Midlands, measuring 1,013 5 hectares.

All persons having any objections to, or wishing to make any representations in connexion with, the issue of such copy, are hereby required to lodge same, in writing, with the Deeds Registry, at Harare, within 14 days from the date of publication of this notice. — Chinamasa, Mudimu & Maguranyanga, Fourth Floor, East Wing, Takura House, 67, Kwame Nkrumah Avenue, P.O. Box 4067, Harare. 416070f

LOST DEED OF TRANSFER

NOTICE is hereby given that we intend to apply for a certified copy of Deed of Transfer 319/98, dated 26th January, 1998, passed in favour of Rousham Hardware (Private) Limited, whereby certain piece of land situate in the district of Salisbury being Stand 1576 Ardbennie Township of Subdivision A of Lots 5, 6 and 7 Block MM Ardbennie Township, measuring 1.426 hectares, was conveyed.

All persons having any objections to, or wishing to make any representations in connexion with, the issue of such copy, are hereby required to lodge same, in writing, with the Deeds Registry, at Harare, within 14 days from the date of publication of this notice.

Dated at Harare this 20th day of December, 2021. — Hove and Associates, legal practitioners, 17, Peterborough Avenue, Eastlea, Harare. 416069f

IN THE CHILDREN'S COURT

FOR THE PROVINCE OF MATABELELAND NORTH

Held at Bulawayo.

WHEREAS application has been made to the Children's Court, Bulawayo, for the appointment of Chantelle Gugulethu Dhlwayo as guardian of Kyle Nkosi Moyo, a minor person alleged to have no natural guardian or tutor testamentary.

Notice is hereby given that the said application will be heard by the said court at 8.00 a.m. on the 19th day of January, 2022, at the Tredgold Building, Bulawayo.

Any person having an interest or wishing to make representation in the matter may appear at the hearing of the application. — Chantelle Gugulethu Dhlwayo, 23, Walker Road, Sunninghill, Bulawayo.

354982f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bottle Liquor Licence in respect of premises situate at Stand 1062, St Mary's Business Centre, Chitungwiza, trading as F.H. Bottle Store, for Farirai Hwami.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 19th February, 2021. — Farirai Hwami, applicant, 27014, Unit "J", Seke, Chitungwiza.

354941f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bar Liquor Licence in respect of premises situate at 3444, Hino Road, Crowborough, Harare, trading as Blue Zornia, for Desire T. Mandaza.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 7th January, 2022. — Desire T. Mandaza, applicant, 3444, Hino Road, Crowborough, Harare.

354998f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bar Liquor Licence in respect of premises situate at Farm 278, Msengezi, trading as Izinduna Sports Bar, for Nduna Mbangani.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 7th January, 2022. — Nduna Mbangani, applicant, Farm 278, Msengezi.

354999f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Restaurant (Special) Liquor Licence in respect of premises situate at Afric-Oil Truckstop, Beitbridge Municipality, trading as Container House, for Brine Dominic Muleya.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 7th January, 2022. — Brine Dominic Muleya, applicant, Afric-Oil Truckstop, Beitbridge.

354983f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bottle Liquor Licence in respect of premises situate at Makhakavhule Business Centre, Ward 6, Beitbridge, trading as Tutez Bottle Store, for Sheperd Bayanai.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 7th January, 2022. — Sheperd Bayanai, applicant, Makhakavhule Business Centre, Ward 6, Beitbridge.

354984f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Wholesale Liquor Licence in respect of premises situate at Dulivhadzimu Rank Business Centre, Ward 4, Beitbridge, trading as Mileage Liquor Wholesale, for Admire Chigovera.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 7th January, 2022. — Admire Chigovera, applicant, Dulivhadzimu Rank Business Centre, Ward 4, Beitbridge.

354985f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bottle Liquor Licence in respect of premises situate at Gwese Business Centre, Tsholotsho, trading as Mecks Bottle Store, for Mekheleli Moyo.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 7th January, 2022. — Mekheleli Moyo, applicant, 2934, Tsholotsho.

354986f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bottle Liquor Licence in respect of premises situate at Masera Business Centre, Ward 7, Beitbridge Rural District Council, Beitbridge, trading as Khados, for Prince Makhado.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 7th January, 2022. — Prince Makhado, applicant, Masera Business Centre, Ward 7, Beitbridge Rural District Council, Beitbridge.

354987f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bar Liquor Licence in respect of premises situate at Ngamo Business Centre, Tsholotsho, trading as Thokozani Tarven, for Danny Ncube.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 7th January, 2022. — Danny Ncube, applicant, Ngamo Business Centre, Private Bag LS186, Bulawayo.

354988f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor

Licensing Board, Harare, for the issue of a Bottle Liquor Licence in respect of premises situate at Stand 19006/11, Mbizo, Kwekwe, trading as Zarata Trading, for Chemhere Enos Nyarenda.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 7th January, 2022. — Chemhere Enos Nyarenda, applicant, Stand 19006/11, Mbizo, Kwekwe. 354990f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bar Liquor Licence in respect of premises situate at Stand 136, Mabvuku Township, Harare, trading as P.K. Bar, for Prince Maradzikwa.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 7th January, 2022. — Prince Maradzikwa, applicant, 19356, Tolbruk Road, Arcadia, Harare. 416091f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bottle Liquor Licence in respect of premises situate at Number 1, Oliver Newton Road, Mutoko, trading as Cherry's Savemart, for Nightridge Ventures (Private) Limited.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 7th January, 2022. — Nightridge Ventures (Private) Limited, 58, Ahmed Ben Bella Avenue, Harare. 416067f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Special Bottle Liquor Licence in respect of premises situate at Masvingo Business Centre, Gutu, trading as Getchons Special Bottle Store, for Getrude Chouninga.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 7th January, 2022. — Getrude Chouninga, applicant, 3795, Old Location, Gutu. 416075f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bar Liquor Licence in respect of premises situate at Stand No. 1, Minchung Mine, Sebakwe Block, Kwekwe, trading as Pamugo Bar, for Langton Mugova.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 7th January, 2022. — Langton Mugova, applicant, Stand No. 1, Minchung Mine, Sebakwe Block, Kwekwe. 354991f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bottle Liquor Licence in respect of premises situate at 1057, Redcliff Drive Inn, Redcliff, trading as Tobmak Investments (Private) Limited, for Tobmak Investments (Private) Limited.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor

Licensing Board, Harare, not later than the 7th January, 2022. — Tobmak Investments (Private) Limited, 1057, Redcliff Drive Inn, Redcliff. 354992f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bar Liquor Licence in respect of premises situate at Stand 6085, Gazaland, Highfield, Harare, trading as The Palace Sports Bar, for Furatirai Mupunga.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 7th January, 2022. — Furatirai Mupunga, applicant, Stand 12446, Glen View 7 Extension, Harare. 354993f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bar Liquor Licence in respect of premises situate at Stand No. 4, Martin Spur Business Centre, Sanyati, trading as Duvecharamba Bar, for Dubekile Kanengoni.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 7th January, 2022. — Dubekile Kanengoni, applicant, Stand 1410, Waverly, Kadoma. 354994f

LIQUOR ACT [CHAPTER 14:12]

Application for Transfer of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 58 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for transfer of the Restaurant (Special) Liquor Licence in respect of premises situate at Stand No. 1, Martin Spur Junction, Mhondoro-Ngezi, from Linet Mhangami, trading as Family 25, to Furatirai Mupunga.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 7th January, 2022. — Furatirai Mupunga, applicant, 12446, Glen View 7 Extension, Harare. 354995f

LIQUOR ACT [CHAPTER 14:12]

Application for Transfer of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 58 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for transfer of the Bottle Liquor Licence in respect of premises situate at 330113, Entumbane, Bulawayo, from Nanavac Investments (Private) Limited, trading as Chopwyo Sai Mart, to Pintail Trading (Private) Limited, trading as Sai Mart Entumbane.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 7th January, 2022. — Pintail Trading (Private) Limited, applicant, No. 58, Queen Lozikeyi Street, Bulawayo. 354989f

LIQUOR ACT [CHAPTER 14:12]

Application for Transfer of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 58 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for transfer of the Bar Liquor Licence in respect of premises situate at Stand 1456, Kambuzuma Section 2, Harare, from Linet Mupunga, trading as Murimi Sports Bar, to Blessing Mupunga.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 7th January, 2022. —

Blessing Mupunga, applicant, 12446, Glen View 7 Extension,
Harare. 354996f

LIQUOR ACT [CHAPTER 14:12]

Application for Transfer of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 58 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for transfer of the Bar Liquor Licence in respect of premises situate at Stand No. 2, Waverly Shops, Kadoma, from Christina Ngongoni, trading as Chipewa Sports Bar, to Furatirai Mupunga.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 7th January, 2022. — Furatirai Mupunga, applicant, 12446, Glen View 7 Extension, Harare. 354997f

ADMINISTRATION OF ESTATE

In the estate of the late Shupikai Chihuri (DR4941/21), who died at Centurion, Pretoria, on the 4th August, 2020.

NOTICE is hereby given that Capital Legacy Fiduciary Services (Private) Limited, intends to apply to the Master of the High Court of Zimbabwe, for the resealing and countersignature of a will and letters of administration issued in its favour by the Master of the High Court, Gauteng, Pretoria, on the 14th day of April, 2021.

All persons having any objections to the countersignature of the letters of executorship, or having any claims against the estate, are hereby required to file their objections and particulars of their claims to the undersigned, within 21 days of this notice. — Chikwangwani Tapi Attorneys, Fifth Floor, North Wing, Green Bridge, Eastgate, Harare. 416082f

GOVERNMENT GAZETTE

Conditions of Acceptance of Copy

FAILURE to comply with any of the following conditions will result in the rejection of copy, and no responsibility can be accepted if such rejection should affect any date contained in such copy or any requirement of publication on a specific date.

Persons drafting any kind of notices are strongly advised to follow the guidance offered in—

- (a) the Instructions Relating to the Drafting and Typing of Legislation (Attorney-General's Circular 1 of 1978); and
- (b) the Manual of Style for the Drafting and Preparation of copy published by Printflow (Private) Limited;

which two booklets are intended for complementary use.

In these conditions, other than where a particular kind of copy is specified, "copy" means copy for all matter contained in the *Gazette* itself and for subsidiary legislation issued as supplements to the *Gazette*.

1. (1) Other than by prior arrangements, only original typing is accepted.

(2) Carbon copies are not normally acceptable, other than in cases where the original typing has to be legally retained, elsewhere, as, for example, in the case of a proclamation.

(3) Computer print-outs are not accepted automatically, as discussion may be necessary with regard to the extra time and costs involved.

2. (1) All copy must be clear and legible, and there must be double or one and a half spacing between the lines.

(2) Any corrections or alterations made by the originator, must be clearly effected in blue or black ink, using editorial marks—not proof-reader's marks:

Provided that any copy containing extensive alterations will be rejected.

3. (1) Copy must appear on one side only of each sheet of paper.

(2) Except as is provided in subsection (2) of section 8, paper must not exceed 210 millimetres in width.

(3) If copy comprises two or more sheets of paper, all sheets must be numbered consecutively, in arabic figures, preferably in the top right-hand corner.

(4) Where any matter is added after the copy has been prepared, and such additional matter results in one or more

sheets being inserted between those already numbered, all sheets must be renumbered from there onwards—not, for instance 7, 7b, 8, *et cetera*.

4. Photographic copy or copy produced on a duplicating machine may be accepted if it is abundantly clear.

5. (1) Should any copy—

- (a) exceed 10 pages of double-spaced typing on size A4 paper; or
- (b) contain tabular or other matter which involves complicated setting; it will be classed as "lengthy" copy, and will be required to be submitted not less than 21 days before the date of closing for the *Gazette* in which it is to be published.

(2) Lengthy copy may be accepted at less than 21 days' notice if—

- (a) the work involved is of a straight forward and non-tabular nature; and
- (b) the total volume of work on hand for the time being permits its acceptance.

6. Notwithstanding anything to the contrary contained in these conditions, any copy—

- (a) which is of national importance, and which is originated as a matter of urgent necessity, may, by prior arrangement, be accepted late for the current week;
- (b) may, due to shortage of staff or to technical considerations, be delayed until conditions permit its processing.

7. Copy must not be submitted as part of a letter or a requisition. It must appear on a separate sheet of paper, on which there is no instruction or other extraneous matter.

8. (1) In cases where notices have to be published in tabular form, copy must be drafted exactly as it is to appear. If printed forms for any such notices are unavailable, advertisers must prepare their own forms. While it is not necessary to include the preamble, the box-headings must be there, and, where applicable, the number of the form; for example, "Insolvency Regulations—Form 3".

(2) In the case of copy for tabular notices, the provision of subsection (2) of section 3 does not apply.

9. Copy for all advertisements, whether sent by post or delivered by hand, must be accompanied by a requisition or a letter which clearly sets out—

- (a) the name and address of the advertiser; and
- (b) the debtor's code number, if any; and
- (c) the required date or dates of publication.

10. If a typographical error occurs in the *Gazette*, it is rectified as soon as possible by a correcting notice without charge to the ministry or department concerned, subject to the following conditions—

- (a) that such error is reported to the editor within three months from the date of publication; and
- (b) that the relevant copy, upon re-examination, is proved to be abundantly clear; and
- (c) that the correction of such error is legally necessary.

(2) If a drafting error is not detected before publication, the originating ministry or department is required to draft its own correcting notice, take it to the Attorney-General for vetting and pay for such notice to be published.

(3) For the removal of doubt—

- (a) a typographical error is made by a typographer;
- (b) a typist's error is classed as a drafting error by reason of the fact that the officer responsible for drafting failed to check the typist's work.

GOVERNMENT GAZETTE

Authorized Scale of Charges, Times of Closing and Subscription
Rate as from 1st April, 2019

Charges for statutory instruments

THE charge for printing statutory instruments is USD0,07 per A5 page and USD0,14 per A4 page multiplied by 2 000 (being the number of copies printed).

Charges for advertisements including general notices

THE area of advertisement multiplied by USD0,80.

Notices which have to appear in tabular form across the full width of the page, such as lost insurance policies, deceased estates, insolvent estates, company liquidations, notices in terms of the Insolvency Act [*Chapter 6:04*], changes of companies' names: US\$30,00 cash per entry.

Notices of intention to alienate a business or the goodwill of a business or any goods or property forming part of a business, otherwise than in the ordinary course of business shall cost USD120,00 cash for the three consecutive publications.

Except in the case of approved accounts, remittances must accompany all copy of advertisements, failing this, copy will be returned with an assessment of charges.

Times of closing

The *Gazette* closes for the receipt of copy for all notices to be published in the normal columns, and for statutory instruments at 11 a.m. on the Monday preceeding the Friday of publication.

Copy for all notices to be set in tabular form must be received by 11 a.m. on the Friday preceeding the Friday of publication.

Any copy which is received after the respective closing-times will automatically be held over for insertion in the *Gazette* of the following week, in which case no responsibility can be accepted if the purpose of the notice is thereby nullified.

When public holidays occur, the normal closing-times are varied, and such variations are notified in the *Gazette* in advance.

All copy must be addressed to Printflow (Private) Limited, and either posted to P.O. Box CY 341, Causeway, or delivered direct to the company, in George Silundika Avenue (between Sixth Street and Epton Street), Harare. Envelopes should be marked: *Gazette* copy—urgent.

Regular advertisers and subscribers are requested to advise immediately of any change of address.

Subscription rate

The subscription rate for the *Gazette* for half year is RTG\$720,00, for soft copy and RTG\$1200,00, for hard copy cash/swipe/EcoCash/transfer payable in advance, to the Chief Executive Officer, Printflow (Private) Limited, and may commence with the first issue of any month.

M. MUTETE,
Publications Officer.

GOVERNMENT GAZETTE

Submission of Copy for Government *Gazette* Statutory
Instruments and Notices

IT is hereby notified, for general information, that it is necessary to draw attention to the "Conditions for Acceptance of Copy", which appears in every issue of the *Gazette*; and particularly the need to submit lengthy copy, in the case of Statutory Instruments, at least 21 days before the date of closing for the *Gazette* in which the notice is to be published.

During the past few months or so there have been many cases where urgent copy for subsidiary legislation, which requires the signature of the President or a minister to give it effect, and which is of national importance, has been sent in for publication in the *Gazette* after closing-time. Whilst I acknowledge that it is the duty of Printflow (Private) Limited to give certain notices special treatment, I am, however, of the view that a *Gazette* Extraordinary has tended to be a must rather than a matter of priority in respect of unwarranted delays of urgent copy.

While every effort will continue to be made to publish Extraordinaries on the required dates, copy must be submitted timeously so that it can be programmed into the printing-work-flow as soon as it is available.

H. MATINGWINA,
Gazette Editor.

Printflow (Private) Limited,
George Silundika Avenue (between Sixth Street
and Epton Street), Harare (P.O. Box CY 341, Causeway).

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(as available at time of ordering)

THE following publications are obtainable from the following Printflow publication offices: the Printflow Publications Office, Cecil House, 95, Jason Moyo Avenue, Harare (P.O. Box CY 341, Causeway); or from the Printflow Publications Office, No. 8, Josiah Chinamano/Manchester Roads (P.O. Box 8507), Belmont, Bulawayo; or from the Printflow Publications Office, No. 2, Robert Mugabe Avenue, Mutare (Private Bag Q 7738, Mutare); or from the Printflow Publications Office, Stand No. 7150B, Bradburn Street, Masvingo (Private Bag 9293, Masvingo); MSU Batanai Complex, Senga (P.O. Box 1392), Gweru.

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Commission of Inquiry into Taxation

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NEW ACTS: REVISED EDITIONS 1996

Individual Acts—

Access to Information and Protection of Privacy Act [*Chapter 10:27*]

Administration of Estates Act [*Chapter 6:01*]

Administrative Court Act [Chapter 7:01]	Matrimonial Causes Act [Chapter 5:13]
Animal Health Act [Chapter 19:01]	Mental Health Act, 1996 (No. 15 of 1996)
Arbitration Act, 1996 (No. 6 of 1996)	Mines and Minerals Act [Chapter 21:05]
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Banking Act [Chapter 24:01]	Money Lending and Rates of Interest Act [Chapter 14:14]
Bills of Exchange Act [Chapter 14:02]	National Social Security Authority Act [Chapter 17:04]
Broadcasting Act [Chapter 12:01]	Official Secrets Act [Chapter 11:09]
Broadcasting Services Act [Chapter 2:06]	Parks and Wildlife Act [Chapter 20:14]
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Censorship and Entertainments Control Act [Chapter 10:04]	Pneumoconiosis Act [Chapter 15:08]
Children's Protection and Adoption Act [Chapter 5:06]	Police Act [Chapter 11:10]
Citizenship of Zimbabwe Act [Chapter 4:01]	Precious Stones Trade Act [Chapter 21:06]
Civil Evidence Act [Chapter 8:01]	Prescribed Rate of Interest Act [Chapter 8:10]
Civil Matters (Mutual Assistance) Act [Chapter 8:02]	Prescription Act [Chapter 8:11]
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Commercial Premises Act (Lease Control) [Chapter 14:04]	Prevention of Corruption Act [Chapter 9:16]
Commissions of Inquiry Act [Chapter 10:07]	Prisons Act [Chapter 7:11]
Communal Land Act [Chapter 20:04]	Private Business Corporation Act [Chapter 24:11]
Companies Act [Chapter 24:03]	Private Investigators and Security Guards (Control) Act [Chapter 27:10]
Competition Act, 1996 (No. 17 of 1996)	Private Voluntary Organizations Act [Chapter 17:05]
Constitution of Zimbabwe	Privileges, Immunities and Powers of Parliament Act [Chapter 2:08]
Constitution of Zimbabwe Amendment Act (No. 17 of 2005)	Protected Places and Areas Act [Chapter 11:12]
Consumer Contracts Act [Chapter 8:03]	Public Accountants and Auditors Act [Chapter 27:12]
Contractual Penalties Act [Chapter 8:04]	Public Health Act [Chapter 15:09]
Control of Goods Act [Chapter 14:05]	Public Order and Security Act [Chapter 11:17]
Co-operative Societies Act [Chapter 24:05]	Public Service Act [Chapter 16:04]
Copper Control Act [Chapter 14:06]	Procurement Act [Chapter 22:14]
Copyright and Neighbouring Rights Act [Chapter 26:05]	Radio communication Services Act [Chapter 12:04]
Criminal Law Amendment Act [Chapter 9:05]	Railways Act [Chapter 13:09]
Criminal Law (Codification and Reform) Act [Chapter 9:23]	Regional, Town and Country Planning Act [Chapter 29:12]
Criminal Matters Act (Mutual Assistance) [Chapter 9:06]	Reserve Bank of Zimbabwe Act [Chapter 22:10]
Farmers Licensing and Levy Act [Chapter 18:10]	Revenue Authority Act [Chapter 23:11]
Fencing Act [Chapter 20:06]	Road Motor Transportation Act [Chapter 13:10]
Fertilizers, Farm Feeds and Remedies Act [Chapter 18:12]	Road Traffic Act [Chapter 13:11]
Finance Act [Chapter 23:04]	Roads Act [Chapter 13:12]
Firearms Act [Chapter 10:09]	Rural District Councils Act [Chapter 29:13]
Forest Act [Chapter 19:05]	Securities Act [Chapter 24:25]
Food and Food Standards Act [Chapter 15:04]	Serious Offences (Confiscation of Profits) Act [Chapter 9:17]
Gold Trade Act [Chapter 21:03]	Shop Licences Act [Chapter 14:17]
Guardianship of Minors Act [Chapter 5:08]	Small Claims Courts Act [Chapter 7:12]
Harmful Liquids Act [Chapter 9:10]	Sports and Recreation Commission Act [Chapter 25:15]
Health Professions Act [Chapter 27:19]	Stamp Duties Act [Chapter 23:09]
High Court (formerly High Court of Zimbabwe) Act [Chapter 7:06]	State Liabilities Act [Chapter 8:14]
Hire-Purchase Act [Chapter 14:09]	State Service (Disability Benefits) Act [Chapter 16:05]
Housing and Building Act [Chapter 22:07]	State Service (Pension) Act [Chapter 16:06]
Immigration Act [Chapter 4:02]	Stock Theft Act [Chapter 9:18]
Income Tax Act	Stock Trespass Act [Chapter 19:14]
Industrial Designs Act [Chapter 26:02]	Supreme Court (formerly Supreme Court of Zimbabwe) Act [Chapter 7:13]
Inland Waters Shipping Act [Chapter 13:06]	Tobacco Marketing and Levy Act [Chapter 18:20]
Inquests Act [Chapter 7:07]	Tourism Act [Chapter 14:20]
Insolvency Act [Chapter 6:04]	Trade Marks Act [Chapter 26:04]
Insurance Act [Chapter 24:07]	Trade Measures Act [Chapter 14:23]
Interpretation Act [Chapter 1:01]	Traditional Beer Act [Chapter 14:24]
Labour Relations Act [Chapter 28:01]	Traditional Leaders Act [Chapter 29:17]
Labour Relations Amendment Act, 2002 (No. 17 of 2002)	Traditional Medical Practitioners Act [Chapter 27:14]
Labour Relations Amendment Act (No. 7 of 2005)	Trapping of Animals (Control) Act [Chapter 20:21]
Land Acquisition Act [Chapter 20:10]	Urban Councils Act
Land Survey Act [Chapter 20:12]	Vehicle Registration and Licensing Act [Chapter 13:14]
Land Surveyors Act [Chapter 27:06]	Veterinary Surgeons Act [Chapter 27:15]
Legal Practitioners Act [Chapter 27:07]	War Veterans Act [Chapter 11:15]
Liquor Act [Chapter 14:12]	War Victims Compensation Act [Chapter 11:16]
Magistrates Court Act [Chapter 7:10]	Water Act [Chapter 20:22]
Maintenance Act [Chapter 5:09]	Wills Act [Chapter 6:06]
Manpower Planning and Development Act [Chapter 28:02]	ZINWA Act
Marriage Act [Chapter 5:11]	Zimbabwe Stock Exchange Act [Chapter 24:18]

NOTICES TO CREDITORS AND DEBTORS (pursuant to sections 43 and 66 of the Administration of Estates Act [Chapter 6:01])

ALL persons having claims against the under-mentioned estates are required to lodge them in detail with the executor or representative concerned within the stated periods, calculated from the date of publication hereof, and those indebted thereto are required to pay to the executor or representative the amounts due by them within the same period, failing which legal proceedings will be taken for the recovery thereof.

M.H.C. 7

Number of estate	Name and description of estate	Date of death	Within a period of	Name and address of executor or representative
106/2021	Israel Njukuya	30.8.2001	30 days	Robison Njukuya, 2471, Chimwararoyi Street, Ruwa. 416092f
1164/2021	Mandas Jack	27.12.2015	30 days	Harrison Jack, No. H9, Mzilikazi, Bulawayo. 416057f
1098/2020	Mathias Paradzai	4.8.2020	30 days	Juliet Paradzai, No. 2396, Mt Pleasant Heights, Harare. 416058f
4412/2021	George Mujaranyi	5.7.2021	30 days	Cleopatra Hunda, 2264, Lower Paradise, Marondera. 416059f
1230/2021	Mureen Gamanya	9.1.2021	30 days	Sharon Gamanya, 104, Section I, Kambuzuma, Harare. 416060f
—	Josiah Taruvinga Chigwanha	9.2.99	30 days	Christopher Chigwanha, 23010, Budiriro 5B, Harare. 416061f
1991/2021	Nehemiah Chimbwanda	14.8.2011	30 days	Mercy Mashawa, 6819, Westlea, Harare. 416062f
101/2021	Admore Buta	17.1.2021	30 days	Paul Buta, 3, Crosslands Road, Alexandra Park, Harare. 416063f
1854/2021	Godwin Mubaiwa	31.7.2021	30 days	Griners Mubaiwa, 2407, Bluff Hill, Harare. 416064f
4121/2021	Esther Tshuma	25.12.2018	30 days	Temba Simbanegavi, 4394, New Cemey Park, Ushewokunze, Harare. 416066f
1915/2021	Willie Tapera Mhishi	3.8.2021	30 days	Obey Matizanzadzo, c/o Mati zanzadzo & Warhurst, 8, Downie Avenue, Alexandra Park, Harare. 416071f
4797/2021	Jennifer Ann Field	15.3.2021	30 days	Roseline Amanda Mutanha, of Tokwane Will & Inheritance Services, Causeway Building, Harare. 416073f
KM.67/2021	Muchaneta Sambadzi	12.5.2021	30 days	Thomas Sambadzi, 15571, Muonde Drive, Zengeza 5, Chitungwiza. 416079f
4069/2021	Tachiwenyika Zhuwakinyu-Vhinyu	24.7.2021	30 days	Tapfumane Zhuwakinyu-Vhinyu, 11, Mhofu Street, Dombotombo, Marondera. 416083f
4634/2021	Douglas Kazingizi	4.9.2021	30 days	Fremus Executors (Private) Limited, Esco Court Building, Ahmed Ben Bella Avenue, Harare. 416084f
21/2021	Joel Mkandawire	30.8.2016	30 days	Elija Mkandawire, Nhemachena Village, Ward 6, Guruve. 416088f
MS.41/2020	Lawrence Sinos Mkwani.	24.1.2020	30 days	JC Executors Trust, 16, Kirton Street, Masvingo. 416095f
MS.641/2021	Sekai Eustina Maburuse	25.8.2010	30 days	Tapiwa Goodwill Maburuse, Stand 170, Lundi Business Centre, Mwenzi. 416096f
MS.744/2021	Jessie Murwendo	19.8.2020	30 days	Talent Murwendo, GZU, P. O. box 1325, Masvingo. 416097f
MS.746/2021	Abeauty Maphosa	13.11.2021	30 days	Sithabile Maphosa, House No. 18d, Lonsdale, Avondale. 416098f
MS.196/2021	Samson Venganayi.	26.3.2021	30 days	Blessed Venganayi, Stand 906, Chivi Growth Point, Chivi. 416099f
MRE.773/2021	Shadreck Tauya	19.4.2021	30 days	Naome Tauya, 130, Chikanga 1, Mutare. 416100f
MRE.749/2021	Abel Garikai Muradzika	26.1.2021	30 days	Chiedza. G. Muradzika, 9876, Chikanga 3, Garikai, Mutare. 416101f
B.1100/2021	Ashton Mpofu	7.8.2021	30 days	Praise Mpofu, 2, Leander Avond, Hillside, Bulawayo. 416102f
—	Pauline Regena Saudah	21.3.2020	30 days	David Mbidzo, 882, Arcon, Borrowdale, Harare. 416103f
B.423/2021	Kusaya Lunga	31.1.98	30 days	Moreen Linga, C40, Njube, Bulawayo. 416104f
799/2021	Freddy Ncube	18.5.99	30 days	Kholwani Ncube, 2880, Chikanga 2, Mutare. 416105f
MRE.244/2020	Rewayi Patrick Farayi	15.1.92	30 days	Rewayi Patrick Farai, 9793, Garikai 1, Chikanga. 416106f
4729/2021	Esther Mazviona Karimazondo	18.8.2006	30 days	Constance Karimazondo, 3607, Old Highfield, Harare. 416107f
B.1037/2021	Loken Ndlovu also known as Loken Ndhlovu	23.7.2021	30 days	Doreen Simangalisu Nguube, 9059/31, Pumula East, Bulawayo. 416108f
274/2009	Mary Mpande	10.6.2009	30 days	Perpetual Trust, c/o GD 20, Telone Building, Gweru. 416110f
MS.745/2021	Stephen Ndlovu	18.10.2020	30 days	Judith Ndlovu, 11B, Kandodo Township, Zvishavane. 416094f
GW.97.2021	Ile Kasimu.	8.12.2008	30 days	Kasimu kasimu, 447, Mkoba Z, Gweru. 416111f
43/2019	Trymore Madhende	6.8.2019	30 days	Margaret Mukosa, 1071, Tsanzaguru, Rusape. 416109f

NOTICES OF LIQUIDATION AND DISTRIBUTION ACCOUNTS LYING FOR INSPECTION

(pursuant to section 52 of the Administration of Estates Act [Chapter 6:01])

NOTICE is hereby given that copies of liquidation and distribution accounts in the under-mentioned estates will be open for the inspection of all persons interested therein for a period of 21 days (or longer if stated) from the dates specified, or from the date of publication hereof, whichever may be the later. Accounts will lie for inspection at the offices specified below. Objections to an account should be lodged with the Master, Harare, or the Assistant Master, Bulawayo, as the case may be. Should no objections be lodged to the account during the period of inspection, the executor concerned will proceed to make payments in accordance therewith.

M.H.C. 28

Number of estate	Name and description of estate	Date or period	Description of account	Office of the	
1985/2020	Jacqueline Mirirai Matembo	21 days	First and Final Account	Master of the High Court, Harare.	416093f
—	Godfrey Fungirayi Chitemamwise	21 days	First and Final Account	Master of the High Court, Harare.	416065f
144/2008	Johannes Tobias Mynharot	21 days	First and Final Liquidation and Distribution Account	Master of the High Court, Harare.	416081f
345/2013	Vincent Chikweriro	21 days	First and Final Distribution Account	Master of the High Court, Harare.	416085f
1642/2021	Angeline Bare	21 days	First and Final Distribution Account	Master of the High Court, Harare.	416086f
389/2021	Never Hazvinashe Nyakonda	21 days	First and Final Account	Master of the High Court, Bulawayo.	416112f
GW.49/2021	Sekai Chingombe	21 days	First and Final Account	Magistrates, Gweru.	416113f
GW.230/2018	Grace Murungwana	21 days	First and Final Account	Magistrates, Gweru.	416114f
GW.10/2021	Zacharia Mhlanga	21 days	First and Final Account	Magistrates, Gweru.	416115f
B.206/2021	Eneki Dickson	21 days	First and Final Account	Master of the High Court, Bulawayo.	416116f
633/2020	Percival Aubrey Larkan	21 days	First and Final Liquidation and Distribution Account	Master of the High Court, Bulawayo.	416117f
B.134/2015	John Bohani Simango also known as John Simango	21 days	First and Final Account	Master of the High Court, Bulawayo.	416118f
MS. 204/2019	Roda Muganhiri	21 days	First and Final Liquidation and Distribution Account	Master of the High Court, Masvingo.	416119f
MS.123/2021	Augusten Mhindu	21 days	First and Final Account	Master of the High Court, Masvingo.	416120f
SHU.7/2021	Zephenia Nyamatanga	21 days	First and Final Account	Magistrates, Shurugwi.	416121f
KK.46.2021	Emkana Gavi	21 days	First and Final	Magistrates, Kwekwe.	416122f

COMPANIES AND OTHER BUSINESS ENTITIES ACT [CHAPTER 24:31]

CHANGE OF COMPANIES' NAMES

NOTICE is hereby given, in terms of section 26 of the Companies and Other Business Entities Act [Chapter 24:31], that application will be made, not less than 14 days from the date of publication of this notice, to the Chief Registrar of Companies, for his or her approval to change the names of the under-mentioned companies as indicated below.

Number	Name	Change of name to	Agent
8495/2018	Eggrow Poultry Supplies (Private) Limited	Continental Veterinary Distributors (Private) Limited	Numeri Incorporated (Private) Limited 416074f Hungwe House, 69, Jason Moyo Avenue, Harare.

INSOLVENCY ACT [Chapter 6:07]

(pursuant to subsection (2) of section 50, of subsection (3) of section 51)

NOTICE is hereby given that the liquidation accounts and plans of distribution in the liquidations mentioned below will lie open at the offices mentioned for a period of 14 days, or such longer period as is stated, from the date mentioned or from the date of publication hereof, whichever may be later, for inspection by creditors.

Companies Act, Liquidation—Form 9

Number	Name of company	Description of account	Offices at which account will lie open	Dates from which account will lie open	Period for which account will lie open
CR.85/2015	Celsys Limited (<i>in liquidation</i>)	Second and Final Liquidation and Distribution Account	High Court, Harare	31.12.2021	14 days. 416087f

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ZIMBABWE

ACT

To apply a sum of money for the service of Zimbabwe during the year ending on the 31st December, 2022.

ENACTED by the Parliament and the President of Zimbabwe.

1 Short title

This Act may be cited as the Appropriation (2022) Act, 2021.

2 Interpretation

In this Act—

“Estimates of Expenditure” means the Estimates of Expenditure for the year ending on the 31st December, 2022, submitted to and passed by the National Assembly;

“Vote” means a vote appropriation for the year ending on the 31st December, 2022, as specified in the Estimates of Expenditure.

3 Consolidated Revenue Fund charged with \$858 691 742 000

The Consolidated Revenue Fund is hereby charged with such sums of money as may be required for the service of Zimbabwe during the year ending on the 31st December, 2022, not exceeding in aggregate the sum of eight hundred and fifty-eight billion six hundred and ninety-one million seven hundred and forty-two thousand dollars.

4 Application of moneys granted

Subject to section 17(5) of the Public Finance Management Act [*Chapter 22:19*] (No. 11 of 2009), the moneys appropriated shall be applied to the services detailed in the Schedule and more particularly specified in the Estimates of Expenditure.

5 Power of Minister of Finance and Economic Development to authorise transfers between Votes

(1) Where, in the case of any moneys appropriated by section 3 in respect of a particular Vote set out in the Schedule which are to be applied in terms of section 4 to any particular service specified in the Estimates of Expenditure, the administration or provision of such service is assigned to a different Ministry, the Minister of Finance and Economic Development may direct that any portion of the moneys appropriated in respect of the first-mentioned Vote be transferred to such other Vote as relates to the Ministry to which the administration or provision of the service concerned has been assigned.

(2) In the case of moneys appropriated by section 3 in respect of the Unallocated Reserve of Vote 5, amounting to \$ 27 501 629 000 under Programme 3, Sub Programme 1, the Minister of Finance and Economic Development may direct that any of the moneys so appropriated be transferred to the Vote of any other Ministry for the purpose concerned, and any moneys so transferred shall not be applied for any other purpose: Provided that, if any moneys so transferred are not required for the purpose concerned, the Minister of Finance and Economic Development may direct the transfer of the moneys back to Unallocated Reserve of Vote 5.

(3) Moneys transferred in terms of subsections (1) and (2) shall be accounted for as if they had been appropriated by section 4 to the Vote to which they are so transferred, and shall be deemed to have been so appropriated.

SCHEDULE (Section 4)

EXPENDITURE TO BE DEFAYED FROM CONSOLIDATED REVENUE FUND

<i>Vote No</i>	<i>Designation</i>	<i>Supply Grants</i>
		ZWL\$
1	Office of the President and Cabinet	
	<i>Programme 1: Presidency and Administration</i>	22,454,041,000
	<i>Programme II: Policy and Governance</i>	9,937,178,000
	Vote Total	32,391,219,000
2	Parliament of Zimbabwe	
	<i>Programme 1: Policy and Administration</i>	3,076,221,000
	<i>Programme II: Legislative and Oversight Services</i>	11,538,861,000
	Vote Total	14,615,082,000
3	Public Service, Labour and Social Welfare	
	<i>Programme I: Policy and Administration</i>	1,861,595,000
	<i>Programme II: Labour Administration</i>	3,111,672,000

	<i>Programme III: Social Welfare</i>	14,504,063,000
	Vote Total	19,477,330,000
4	Defence and War Veterans Affairs	
	<i>Programme I: Policy and Administration</i>	3,354,086,000
	<i>Programme II: Defence and Security</i>	56,544,118,000
	<i>Programme III: War Veterans Affairs</i>	1,655,076,000
	Vote Total	61,553,280,000
5	Finance and Economic Development	
	<i>Programme I: Policy and Administration</i>	1,688,348,000
	<i>Programme II: Economic Planning</i>	4,123,301,000
	<i>Programme III: National Budget Formulation and Implementation</i>	55,995,423,000
	<i>Programme IV: Public Accounting, Compliance and Reporting</i>	1,482,820,000
	<i>Programme V: Financial Sector Supervision and Regulatory Services</i>	1,283,674,000
	Vote Total	64,573,566,000
6	Office of the Auditor General	
	<i>Programme I: Policy and Administration</i>	1,165,431,000
	<i>Programme II: Auditing Services</i>	1,848,668,000
	Vote Total	3,014,099,000
7	Industry and Commerce	
	<i>Programme I: Policy and Administration</i>	704,183,000
	<i>Programme II: Industrialisation</i>	2,884,161,000
	<i>Programme III: Consumer Protection and Quality Assurance</i>	291,204,000
	Vote Total	3,879,548,000
8	Lands, Agriculture, Fisheries, Water and Rural Development	
	<i>Programme I: Policy and Administration</i>	65,067,628,000
	<i>Programme II: Agricultural Education</i>	2,392,688,000
	<i>Programme III: Crop and Livestock Research & Technology Development</i>	3,788,198,000
	<i>Programme IV: Crop & Livestock Production, Extension & Advisory Services</i>	3,904,077,000
	<i>Programme V: Agricultural Engineering and Farm Infrastructure Development</i>	9,051,948,000

	<i>Programme VI: Animal Production, Health, Extension and Services</i>	9,646,710,000
	<i>Programme VII: Lands, Resettlement & Security of Tenure</i>	3,758,208,000
	<i>Programme VIII: Land Survey and Mapping</i>	903,108,000
	<i>Programme IX: Integrated Water Resources Management</i>	25,536,535,000
	Vote Total	124,049,100,000
9	Mines and Mining Development	
	<i>Programme I: Policy and Administration</i>	1,150,680,000
	<i>Programme II: Mining Development and Management</i>	1,870,257,000
	Vote Total	3,020,937,000
10	Environment, Climate Change, Tourism and Hospitality Industry	
	<i>Programme I: Policy and Administration</i>	399,945,000
	<i>Programme II: Environment and Natural Resources Management</i>	1,118,661,000
	<i>Programme III: Tourism Development and Promotion</i>	1,259,906,000
	<i>Programme IV: Weather Climate and Seismology Services</i>	932,850,000
	Vote Total	3,711,362,000
11	Transport and Infrastructural Development	
	<i>Programme I: Policy and Administration</i>	4,464,690,000
	<i>Programme II: Road Infrastructure and Transportation</i>	50,234,815,000
	<i>Programme III: Rail and Aviation Infrastructure Development & Services</i>	5,727,478,000
	<i>Programme IV: Inland Waters Infrastructure and Transportation</i>	375,489,000
	Vote Total	60,802,472,000
12	Foreign Affairs and International Trade	
	<i>Programme I: Policy and Administration</i>	844,337,000
	<i>Programme II: International Cooperation and Diaspora Engagement</i>	14,032,968,000
	Vote Total	14,877,305,000
13	Local Government and Public Works	
	<i>Programme I: Policy and Administration</i>	1,210,566,000
	<i>Programme II: Spatial Planning</i>	5,519,449,000
	<i>Programme III: Local Governance</i>	4,536,395,000

	<i>Programme IV: Construction, Maintenance and Management of Public Buildings</i>	12,770,578,000
	<i>Programme V: Disaster Risk Management</i>	278,339,000
	Vote Total	24,315,327,000
14	Health and Child Care	
	<i>Programme I: Policy and Administration</i>	18,684,184,000
	<i>Programme II: Public Health</i>	17,736,227,000
	<i>Programme III: Curative Services</i>	78,123,155,000
	<i>Programme IV: Bio-Medical Engineering, Bio-Medical Science, Pharmaceuticals and Bio-Pharmaceutical Production</i>	3,170,649,000
	Vote Total	117,714,215,000
15	Primary and Secondary Education	
	<i>Programme I: Policy and Administration</i>	5,874,903,000
	<i>Programme II: Education, Research, Innovation and Development</i>	4,432,897,000
	<i>Programme III: Infant Education</i>	17,963,190,000
	<i>Programme IV: Junior Education</i>	53,351,964,000
	<i>Programme V: Secondary Education</i>	38,073,235,000
	<i>Programme VI: Learner Support Services</i>	4,373,782,000
	Vote Total	124,069,971,000
16	Higher and Tertiary Education, Innovation, Science and Technology Development	
	<i>Programme I: Policy and Administration</i>	3,210,184,000
	<i>Programme II: Skills Training and Development</i>	28,650,870,000
	<i>Programme III: Innovation, Science and Technology Development for Industrialisation and Modernisation</i>	3,913,194,000
	Vote Total	35,774,248,000
17	Women Affairs, Community, Small and Medium Enterprises Development	
	<i>Programme I: Policy and Administration</i>	1,098,272,000
	<i>Programme II: Women Empowerment, Gender Mainstreaming and Community Development</i>	2,106,819,000
	<i>Programme III: Small and Medium Enterprise & Cooperative Development</i>	1,529,402,000
	Vote Total	4,734,493,000
18	Home Affairs and Cultural Heritage	
	<i>Programme I: Policy and Administration</i>	1,225,068,500

	<i>Programme II: Civil Registration</i>	6,152,430,000
	<i>Programme III: Police Services</i>	39,150,272,000
	<i>Programme IV: National Heritage Management</i>	1,303,752,500
	<i>Programme V: Migration Management</i>	1,586,052,000
	Vote Total	49,417,575,000
19	Justice, Legal and Parliamentary Affairs	
	<i>Programme I: Policy and Administration</i>	1,840,220,000
	<i>Programme II: Access to Legal Services</i>	3,030,332,000
	<i>Programme III: Incarceration and Rehabilitation of Offenders</i>	16,975,854,000
	<i>Programme IV: Registration of Proprietary Rights</i>	858,731,000
	Vote Total	22,705,137,000
20	Information, Publicity and Broadcasting Services	
	<i>Programme I: Policy and Administration</i>	392,351,000
	<i>Programme II: Information and Publicity</i>	2,260,323,000
	Vote Total	2,652,674,000
21	Youth, Sports, Arts and Recreation	
	<i>Programme I: Policy and Administration</i>	1,586,810,000
	<i>Programme II: Youth Development and Employment Creation</i>	4,191,764,000
	<i>Programme III: Sports and Recreation Promotion and Development</i>	1,350,697,000
	<i>Programme IV: Arts and Culture Promotion and Development</i>	714,787,000
	Vote Total	7,844,058,000
22	Energy and Power Development	
	<i>Programme I: Policy and Administration</i>	611,253,000
	<i>Programme II: Energy Supply and Security</i>	2,942,612,000
	Vote Total	3,553,865,000
23	Information Communication Technology and Courier Services	
	<i>Programme I: Policy and Administration</i>	625,540,000
	<i>Programme II: Information Communication Technology Development and Promotion</i>	2,669,014,000
	Vote Total	3,294,554,000

24	National Housing and Social Amenities	
	<i>Programme I: Policy and Administration</i>	889,216,000
	<i>Programme II: Human Settlement Planning</i>	9,172,256,000
	Vote Total	10,061,472,000
25	Judicial Services Commission	
	<i>Governance and Administration</i>	479,373,000
	<i>Justice Delivery</i>	4,966,441,000
	Vote Total	5,445,814,000
26	Public Service Commission	
	<i>Programme I: Corporate Services</i>	1,717,139,000
	<i>Programme II: Human Capital Management and Development</i>	1,314,850,000
	<i>Programme III: Pay and Benefits Development</i>	19,720,081,000
	Vote Total	22,752,070,000
27	National Council of Chiefs	
	<i>Programme I: Traditional Leadership and Governance</i>	671,030,000
	Vote Total	671,030,000
28	Zimbabwe Human Rights Commission	
	<i>Programme I: Governance and Administration</i>	176,655,300
	<i>Programme II: Human Rights Protection</i>	175,218,300
	<i>Programme III: Administrative Justice</i>	52,024,400
	Vote Total	403,898,000
29	National Peace and Reconciliation Commission	
	<i>Programme I: Governance and Administration</i>	324,862,000
	<i>Programme II: National Peace and Reconciliation</i>	116,471,000
	Vote Total	441,333,000
30	National Prosecuting Authority	
	<i>Programme I: Governance and Administration</i>	719,844,930
	<i>Programme II: Public Prosecution and Asset Forfeiture</i>	840,450,070
	Vote Total	1,560,295,000

31	Zimbabwe Anti-Corruption Commission	
	<i>Programme I: Corporate Affairs</i>	386,471,000
	<i>Programme II: Combating Corruption</i>	362,778,000
	<i>Programme III: Prevention of Corruption</i>	164,464,000
	Vote Total	913,713,000
32	Zimbabwe Electoral Commission	
	<i>Programme I: Governance and Administration</i>	3,424,318,000
	<i>Programme II: Management of Elections and Referendums</i>	8,208,495,000
	Vote Total	11,632,813,000
33	Zimbabwe Gender Commission	
	<i>Programme I: Governance and Administration</i>	263,566,000
	<i>Programme II: Gender Equality Promotion</i>	161,240,000
	<i>Programme III: Legal and Investigation Services</i>	72,784,000
	Vote Total	497,590,000
34	Zimbabwe Land Commission	
	<i>Programme I: Corporate Governance and Administration</i>	537,920,000
	<i>Programme II: Land Management and Advisory Services</i>	1,221,387,000
	Vote Total	1,759,307,000
35	Zimbabwe Media Commission	
	<i>Programme I: Corporate Affairs</i>	300,410,000
	<i>Programme II: Media Development and Regulation</i>	210,580,000
	Vote Total	510,990,000
	Total	858,691,742,000

ARRANGEMENT OF SECTIONS

PART I

PRELIMINARY

Section

1. Short title.

PART II

INCOME TAX

Amendments to Chapter I of Finance Act [Chapter 23:04]

2. Amendment of section 5 of Cap. 23:04.
3. Amendment of section 13A.
4. New section inserted in Cap. 23:04.
5. Amendment of section 14 of Cap. 23:04.
6. Amendment of Schedule to Chapter I of Cap. 23:04.
7. Amendment of section 22C of Cap. 23:04.
8. New section substituted for 22H of Cap. 23:04.

Amendments to Income Tax Act [Chapter 23:06]

9. Amendment of section 8 of Cap. 23:06.
10. Amendment of section 15 of Cap. 23:06.
11. Amendment of section 77 of Cap. 23:06.
12. Amendment of section 80 of Cap. 23:06.
13. Amendment of Third Schedule to Cap. 23:06.
14. Amendment of Fourth Schedule to Cap. 23:06.
15. Amendment of Thirteenth Schedule to Cap. 23:06.
16. Amendment of Twenty-Fourth Schedule to Cap. 23:06.
17. Amendment of Thirtieth Schedule to Cap. 23:06.

PART III

CAPITAL GAINS TAX

Amendments to Chapter VIII of Finance Act [Chapter 23:04]

18. New section substituted for section 38 of Cap. 23:04.
19. Amendment of section 39 of Cap. 23:04.
20. Amendment of section 39A of Cap. 23:04.

Amendments to Capital Gains Tax [Chapter 23:01]

21. Amendment section 10 of Cap. 23:04.
22. Amendment section 11 of Cap. 23:04.

PART IV

VALUE ADDED TAX

*Amendment to Value Added Tax Act [Chapter 23:12]**Section*

23. Amendment of section 2 of Cap. 23:12.
24. Amendment of section 12B in Cap. 23:12.
25. Amendment of section 20 of Cap. 23:12.
26. Use of tax invoices generated before 1/1/22 for purposes of section 15 of Cap. 23:12.

PART V

ESTATE DUTY

27. Amendment of Schedule to Chapter VI of Cap. 23:04.

PART VI

CUSTOMS AND EXCISE

Amendments to Chapter IX of Finance Act [Chapter 23:04]

28. New sections inserted in Cap. 23:04.

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

29. Amendment of section 127 of Cap. 23:02.
30. New section inserted in Cap. 23:02.
31. Amendment of section 172BB of Cap. 23:02.
32. Substitution of section 172C of Cap. 23:02.
33. Amendment of section 172F of Cap. 23:02.
34. Substitution of Schedule to Cap. 23:02.

PART VII

REVENUE AUTHORITY

35. Suspension of operation of section 34B of Cap. 23:11.
36. Amendment of section 34C of Cap. 23:11.
37. New section inserted in Cap. 23:11.

PART VIII

MINES AND MINERALS

Amendment of Chapter VII of Finance Act [Chapter 23:04]

38. Amendment of Chapter VII of Cap. 23:04.

PART IX

EXCHANGE CONTROL ACT [CHAPTER 22:05]

39. Amendment of section 5 of Cap. 22:05.
40. New section substituted for section 11 of Cap. 22:05.
41. Substitution of Schedule to Cap. 22:05.

PART X

RESERVE BANK OF ZIMBABWE

Section

42. Amendment of section 34 of Cap. 22:15.

PART XI

BANK USE PROMOTION ACT [CHAPTER 24:24]

43. New section inserted in Cap. 22:24.
44. Amendment of section 41A of Cap. 24:24.
45. New Schedule inserted in Cap. 24:24.

PART XI

ROADS AND ROAD TRAFFIC

46. New section inserted in Cap 13:11.
47. Ring-fencing of portion of Motor Insurance Pool funds.
48. Amendment of SI 168 of 2008.

PART XII

BANKING ACT

49. Amendment of Chapter 24:20.

PART XIII

BLOCKED FUNDS RESOLUTION

50. Interpretation in Part XIII.
51. Qualifying blocked funds.
52. Assumption of obligations by the State.
53. Proof of claims arising from prior debts and notification of validated and reconciled claims.
54. Application of Part VI of Cap. 22:19.
55. Exemption from stamp duty.

PART VII

MISCELLANEOUS

56. Revision of amounts in revenue Acts.



ZIMBABWE

ACT

To make further provision for the revenues and public funds of Zimbabwe
and to provide for matters connected therewith or incidental thereto.

ENACTED by the Parliament and the President of Zimbabwe.

PART I

PRELIMINARY

1 Short title

This Act may be cited as the Finance Act, 2021.

PART II

INCOME TAX

Amendments to Chapter I of Finance Act [Chapter 23:04]

2 Amendment of section 5 of Cap. 23:04

(1) Section 5 ("Credits to which section 7 of Taxes Act relates") of the Finance Act [Chapter 23:04] is amended by the repeal of subsection (3) and the substitution of—

"(3) Notwithstanding any other provision of this Act, no credit shall be deducted from the income tax with which a company or trust is chargeable in any year of assessment, except for the credit referred to in section 13A ("Youth employment credit") and section 13B ("Credit for employment of physically challenged persons")."

3 Amendment of section 13A

With effect from the 1st January, 2020, the Finance Act [*Chapter 23:04*] is amended in section 13A (“Youth employment credit” (4)) by the repeal of paragraph (d) and the substitution of—

- “(d) to the extent that any credit under this section exceeds the tax payable by the qualifying taxpayer claiming it, the Commissioner shall not refund such excess to the taxpayer but such excess shall be capable of being carried over to the next year of assessment; and”.

4 New section inserted in Cap. 23:04

The Finance Act [*Chapter 23:04*] is amended by the insertion in Part II after section 13 of the following section—

“13B Credit for employment of physically challenged persons

(1) In this section—

“employee” excludes a trainee, intern and apprentice and a managerial employee (as that latter term is defined in the Labour Act [*Chapter 28:01*]);

“physically challenged person” means an individual having a medically ascertainable physical condition or impairment that makes it difficult for him or her to do things that other individuals without the same physical condition or impairment can do easily;

“qualifying taxpayer” means a company or trust or individual taxpayer engaged in trade or investment who qualifies for a credit in terms of this section;

“valid medical report” means a report that truthfully describes the condition of the individual in respect of whom it is issued at the time a credit under this section relating to his or her employment is claimed.

(2) Subject to subsection (4), a credit to be determined in accordance with subsection (3) shall be deducted from the income tax payable by a qualifying taxpayer who employs any physically challenged person during the year of assessment.

(3) The amount of the credit deductible in terms of subsection (2) shall be calculated at the rate of fifty United States dollars per month (or the equivalent thereof in Zimbabwe dollars) for each additional employee up to a maximum aggregate amount of two thousand two hundred and fifty United States dollars (or the equivalent thereof in Zimbabwe dollars) in any year of assessment.

(4) For the purposes of this section—

(a) the qualifying taxpayer must be—

(i) a registered taxpayer and tax compliant for the preceding year of assessment; and

(ii) be compliant in every respect with the applicable requirements of the National Social Security Act [*Chapter 17:04*];

and

(b) proof satisfactory to the Commissioner must be furnished that the person in respect of whom the credit is claimed is a

physically challenged person, in the form of a valid medical report by a medical practitioner employed in a Government hospital; and

- (c) the credit may not be claimed before the additional employee concerned has completed twelve consecutive months' employment with the claimant; and
- (d) to the extent that any credit under this section exceeds the tax payable by the qualifying taxpayer claiming it, the Commissioner shall not refund such excess to the taxpayer, but such excess shall be capable of being carried over to the next year of assessment; and
- (e) where a qualifying taxpayer entitled to a credit under this section has an assessed loss in the year of assessment in which such entitlement accrued, the amount of the credit shall be added to the assessed loss for the purpose of carrying it over to the next year of assessment.”.

5 Amendment of section 14 of Cap. 23:04

(1) Section 14 (“Income tax for periods of assessment after 1.4.88”) (2) of the Finance Act [*Chapter 23:04*] is amended by the repeal of paragraph (a) the substitution of—

- (a) with effect from the year of assessment beginning on the 1st January, 2022—
 - “(a) in the case of a person other than a company, a trust or a pension fund, at the specified percentage of each dollar of each of the following parts of his or her taxable income from employment—
 - (i) so much as does not exceed three hundred thousand dollars;
 - (ii) so much as exceeds three hundred thousand dollars but does not exceed seven hundred and twenty thousand dollars;
 - (iii) so much as exceeds seven hundred and twenty thousand dollars but does not exceed one million four hundred and forty thousand dollars;
 - (iv) so much as exceeds one million four hundred and forty thousand dollars but does not exceed two million eight hundred and eighty thousand dollars;
 - (v) so much as exceeds two million eight hundred and eighty thousand dollars but does not exceed six million dollars;
 - (vi) so much as exceeds six million dollars:

Provided that where a person earns any part of his or her taxable income from employment in foreign currency, there shall be substituted for the figures referred to in subparagraphs (i) to (vi) the following figures—

- A. in subparagraph (i), “one thousand two hundred United States dollars”;
- B. in subparagraph (ii), “one thousand two hundred United States dollars” and “three thousand six hundred United States dollars” respectively;
- C. in subparagraph (iii), ““three thousand six hundred United States dollars”” and “twelve thousand United States dollars” respectively;

- D. in subparagraph (iv), “twelve thousand United States dollars” and “twenty-four thousand United States dollars” respectively;
- E. in subparagraph (v), “twenty-four thousand eight United States dollars” and “thirty six thousand United States dollars” respectively;
- F. in subparagraph (vi), “thirty six thousand States dollars”;

(and, if such income is denominated in a foreign currency other than the United States dollar, the equivalent amount in United States dollars shall be calculated, being an amount obtained by applying the international cross rate of exchange of that currency for the United States dollar prevailing on the day the income is received or accrued);”.

(2) For the purpose of section 14(2)(a) of the Finance Act, the taxable income from employment of a person who receives such income partly in Zimbabwe dollars and partly in United States dollars shall be taxed as if the income was all denominated in United States dollars, with the Zimbabwe dollar portion of the income being converted to its United States equivalent at the interbank rate prevailing when the income was received, and aggregated to the part of the income denominated in United States dollars.

6 Amendment of Schedule to Chapter I of Cap. 23:04

The Schedule (“Credits and Rates of Income Tax”) to Chapter I of the Finance Act [Chapter 23:04] is amended—

- (a) with effect from the year of assessment beginning on the 1st January, 2022, in Part II by the deletion of the items relating to the level of taxable income earned from employment, and the substitution of the following—

“Section	Level of taxable income	Specified percentage %
14(2)(a)(i)	Up to \$300 000	0
14(2)(a)(ii)	\$300 001 to \$720 000	20
14(2)(a)(iii)	\$720 001 to \$1 440 000	25
14(2)(a)(iv)	\$1 440 001 to \$2 880 000	30
14(2)(a)(v)	\$2 880 001 to \$6 000 000	35
14(2)(a)(vii)	\$6 000 001 and more	40”.

Taxable income from employment in foreign currency

“Section	Level of taxable income	Specified percentage %
14(2)(a)(i)	Up to US\$ 1200	0
14(2)(a)(ii)	US\$1201 to US\$3 600	20
14(2)(a)(iii)	US\$3 601 to US\$12 000	25
14(2)(a)(iv)	US\$12 001 to US\$24 000	30
14(2)(a)(v)	US\$24 001 to US\$36 000	35
14(2)(a)(vii)	US\$36 001 and more	40”.

7 Amendment of section 22C of Cap. 23:04

With effect from the year of assessment beginning on the 1st January, 2022, section 22C of the Finance Act [Chapter 23:04] is repealed and the following section is substituted—

“22C Presumptive tax

(1) The presumptive tax chargeable in terms of section 36C of the Taxes Act shall be in the case of—

- (a) informal traders (other than those referred to in paragraph (j), (m) and (l)), calculated at the rate of three thousand two hundred and fifty dollars per month; or
- (b) small-scale miners, calculated at the rate of zero *per centum* of each dollar of the purchase price of precious metals or precious stones upon which the tax is chargeable in terms of the Twenty-Sixth Schedule to the Taxes Act; or
- (c) operators of taxicabs for the carriage of passengers for hire or reward having seating accommodation for not more than seven passengers, four thousand and sixty-five dollars per month for each such taxicab so operated; or
- (d) operators of omnibuses for the carriage of passengers for hire or reward having seating accommodation for not less than eight or more than fourteen passengers, four thousand and sixty-five dollars per month for each such omnibus so operated; or
- (e) operators of omnibuses for the carriage of passengers for hire or reward having seating accommodation for not less than fifteen or more than twenty-four passengers, four thousand eight hundred and seventy-five dollars per month for each such omnibus so operated; or
- (f) operators of omnibuses for the carriage of passengers for hire or reward having seating accommodation for not less than twenty-five or more than thirty-six passengers, six thousand five hundred dollars per month for each such omnibus so operated; or
- (g) operators of omnibuses for the carriage of passengers for hire or reward having seating accommodation for not less than thirty-seven passengers, eight thousand one hundred and twenty-five dollars per month for each such omnibus so operated; or
- (h) operators of goods vehicles having a carrying capacity—
 - (i) of more than ten tonnes but less than twenty tonnes, forty-eight thousand eight hundred and fifty dollars per month;
 - (ii) of ten tonnes or less but which is driving one or more trailers resulting in a combined carrying capacity of more than fifteen tonnes but less than twenty tonnes, sixty-five thousand dollars per month;
 - (iii) of twenty tonnes or more, eighty-one thousand two hundred and fifty dollars per month;

or

- (i) operators of driving schools providing driving tuition—
 - (i) for class 4 vehicles only, forty-eight thousand seven hundred and fifty dollars per month;
 - (ii) for class 1 and 2 vehicles (whether or not in addition to providing driving tuition for other classes of vehicles), sixty-five thousand dollars per month;
- (j) operators of hairdressing salons, four thousand and sixty-five dollars per chair per month; or
- (k) informal cross-border traders, ten *per centum* of the value for duty purposes of the commercial goods being imported by the traders concerned; or
- (l) operators of restaurants or bottle-stores, sixteen thousand two hundred and fifty dollars per month; or
- (m) cottage industry operators, sixteen thousand two hundred and fifty dollars per month; or
- (n) operators of commercial waterborne vessels of a description referred to in paragraph 2(a) of the definition of “commercial waterborne vessel” in the Twenty-Sixth Schedule of the Taxes Act, having a carrying capacity (inclusive of cabin crew) —
 - (i) of not more than five passengers, sixteen thousand two hundred and fifty dollars, per month, per vessel;
 - (ii) of six passengers but less than sixteen passengers, twenty-four thousand three hundred and seventy-five dollars, per month, per vessel;
 - (iii) of sixteen passengers but less than twenty-six passengers, thirty-two thousand five hundred dollars per month, per vessel;
 - (iv) of twenty-six passengers but less than fifty passengers, forty thousand six hundred and twenty-five dollars, per month, per vessel;
 - (v) of fifty or more passengers, forty-eight thousand seven hundred and fifty dollars, per month, per vessel;or
- (o) operators of commercial waterborne vessels of a description referred to in paragraph 2(b) of the definition of “commercial waterborne vessel” in the Twenty-Sixth Schedule of the Taxes Act (that is to say, operators of fishing rigs), sixteen thousand two hundred and fifty dollars, per month; or
- (p) self-employed persons—
 - (i) architects registered or required to be registered under the Architects Act [Chapter 27:01], four hundred and six thousand dollars, per month; or
 - (ii) engineers or technicians registered or required to be registered under the Engineering Council [Chapter 27:22], eight hundred and twelve thousand five hundred dollars, per month; or
 - (iii) legal practitioners registered or required to be registered under the Legal Practitioners Act [Chapter 27:01], eight

hundred and twelve thousand five hundred dollars, per month; or

- (iv) health practitioners registered or required to be registered under the Health Professions Act [*Chapter 27:19*], eight hundred and twelve thousand five hundred dollars per month; or
- (v) real estate agents registered or required to be registered under the Estate Agents Act [*Chapter 27:17*], one million six hundred and twenty-five thousand dollars per month;

(2) Every person liable for presumptive tax has the option to pay the amount of the tax due in United States dollars at the applicable foreign currency auction rate prevailing on the date of payment.”.

8 New section substituted for 22H of Cap. 23:04

With effect from the 1st January, 2021, section 22H of the Finance Act [*Chapter 23:04*] is repealed and substituted by —

“22H NOCZIM debt redemption and strategic reserve levy

(1) The NOCZIM debt redemption and strategic reserve levy chargeable in terms of section 36H of the Taxes Act shall —

- (a) in relation to the NOCZIM debt redemption levy, where diesel or petrol is purchased or imported through the use of “free funds” (as defined in section 2 of the Exchange Control Regulations, 1996, published in Statutory Instrument 109 of 1996) by—
 - (i) an oil company from NOCZIM or its subsidiaries or successors; or
 - (ii) any person licensed by the Minister responsible for energy to import the petroleum product in bulk;

be calculated at the rate of zero (0.000) United States dollars per litre of diesel or petrol;

- (b) in relation to the NOCZIM debt redemption levy, where diesel or petrol is purchased or imported through the use of “free funds” (as defined in section 2 of the Exchange Control Regulations, 1996, published in Statutory Instrument 109 of 1996) by—
 - (i) an oil company from NOCZIM or its subsidiaries or successors; or
 - (ii) any person licensed by the Minister responsible for energy to import the petroleum product in bulk;

be calculated at the rate of zero (0.000) Zimbabwe dollars per litre of diesel or petrol;

- (c) in relation to the strategic reserve levy, where diesel or petrol is purchased or imported through the use of “free funds” (as defined in section 2 of the Exchange Control Regulations, 1996, published in Statutory Instrument 109 of 1996) by—
 - (i) an oil company from NOCZIM or its subsidiaries or successors; or
 - (ii) any person licensed by the Minister responsible for energy to import the petroleum product in bulk;

be calculated, with effect from the 1st January, 2021, at the rate of zero comma one two seven (0,127) United States dollars per litre of diesel or zero comma zero eight seven (0,087) United States dollars per litre of petrol, and, with effect from the 11th November, 2021, to 10th December, 2021, be calculated at the rate of zero comma zero four seven (0,047) United States dollars per litre of diesel or zero comma zero five seven (0,057) United States dollars per litre of petrol (and with effect from the 11th December, 2021, the rates shall revert to zero comma one two seven (0,127) United States dollars per litre of diesel or zero comma one two seven (0,127) United States dollars per litre of petrol, respectively);

- (d) in relation to the strategic reserve levy, where diesel or petrol is purchased or imported otherwise than through the use of “free funds” (as defined in section 2 of the Exchange Control Regulations, 1996, published in Statutory Instrument 109 of 1996) by—

- (i) an oil company from NOCZIM or its subsidiaries or successors; or
- (ii) any person licensed by the Minister responsible for energy to import the petroleum product in bulk;

be calculated at the rate of eleven (11) Zimbabwe dollars per litre of diesel or eight (8) Zimbabwe dollars per litre of petrol.”.

Amendments to Income Tax Act [Chapter 23:06]

9 Amendment of section 8 of Cap. 23:06

With effect from the year of assessment beginning on the 1st January, 2022, and any subsequent year of assessment, section 8 (“Interpretation of terms relating to income tax”)(1) of the Income Tax Act [*Chapter 23:06*] is amended in the definition of “gross income”, by the repeal of the definition of “advantage or benefit” in paragraph (f)I and the substitution of—

“I. “advantage or benefit”—

- (a) means—

- (i) board; or
- (ii) the occupation of quarters or of a residence; or
- (iii) the use of furniture or of a motor vehicle; or
- (iv) the use or enjoyment of any other property whatsoever, corporeal or incorporeal, including a loan, whether of the same kind as that referred to in subparagraph (i), (ii) or (iii) or not, which is not an amount referred to in paragraph (a), (b) or (c) of the definition of “gross income” in this subsection; or
- (v) an allowance, granted to a employee, his or her spouse or child by or on behalf of his or her employer in so far as it is not consumed, occupied, used or enjoyed, as the case may be, for the purpose of the business transactions of the employer and in so far as an amount is not paid by the employee, his or her spouse or child in respect of its grant; and

- (vi) thirty *per centum* of the cost of the provision by the employer to the employee for use at the home of the employee or outside of the work premises, of—

- A. mobile or landline telephone airtime; or
- B. airtime or data for broadband or internet access, unless the employer proves to the Commissioner that any part of the taxable portion of such cost was used for the purposes of the employee's employment;

(b) includes a passage benefit;”.

10 Amendment of section 15 of Cap. 23:06

With effect from the year of assessment beginning on the 1st January, 2022, section 15 (“Deductions allowed in determination of taxable income”)(2) of the Income Tax Act [Chapter 23:06] is amended by the repeal of paragraph (r1) and the substitution of—

- “(r1) any amount paid by the taxpayer during the year of assessment, without any consideration whatsoever, to the State or to a fund for any one or more of the following purposes approved by the Minister responsible for health—
- (i) the purchase of medical equipment for a hospital operated by the State, a local authority or a religious organisation; or
 - (ii) the construction, extension or maintenance of a hospital operated by the State, a local authority or a religious organisation; or
 - (iii) the procurement of drugs, including anti-retroviral drugs, to be used in a hospital operated by the State, a local authority or a religious organisation:

Provided that the deduction allowable under this paragraph shall not exceed one hundred thousand United States dollars converted at the auction rate prevailing on the day the donation is made;”.

11 Amendment of section 77 of Cap. 23:06

Section 77 (“Recovery of tax”)(1) of the of the Income Tax Act [Chapter 23:06] is amended by the insertion of the following subsection after subsection (8)—

“(9) No person who, by his or her own representations or to all appearances, derives the benefit from any business from which, or property in respect of which, any tax is recoverable in terms of this Act, can avoid liability for paying the tax on the basis or alleged basis that he or she is not the beneficial owner of the business or property in question, unless—

- (a) the fact of such beneficial ownership, and the name or names and other relevant particulars of the beneficial owner or owners, were fully disclosed by the person in any return relating to such business or property that was filed with the Commissioner within a period of not more than twelve months preceding the date when any claim for the recovery of the tax in question was made by or on behalf of the Commissioner; and
- (b) the beneficial owner or any one of them is ordinarily resident in Zimbabwe or is otherwise amenable to being sued for the recovery of the tax in Zimbabwe.”.

12 Amendment of section 80 of Cap. 23:06

Section 80 (“Withholding of amounts payable under contracts with State or statutory corporations”) of the Income Tax Act [Chapter 23:06] is amended—

- (a) in subsection (1) by the repeal of the definition of “contract” and the substitution of—

““contract” means a contract in terms of which the State or a statutory body, quasi-Governmental institution or registered taxpayer is obliged to pay one or more persons an amount or amounts totalling or aggregating one hundred and thirty thousand dollars or more, or where the contract is denominated in foreign currency, one thousand United States dollars or more, but does not include—

- (a) an agreement for the settlement of a delictual claim against the State or a statutory corporation; or
- (b) an employment contract; or
- (c) a sale effected in any shop in the ordinary course of the business of such shop, or any other consumer contract for the sale or supply of goods or services or both (other than a contract for the sale, letting or hire of immovable property), in which the seller or supplier is dealing in the course of business and the purchaser or user is not; or
- (d) a contract for the purchase of auction or contract tobacco in terms of which tobacco levy may be required to be withheld in terms of section 36A.”;

- (b) by the repeal of subsection (2) and the substitution of—

“(2) Subject to this section, unless a payee furnishes the paying officer with a tax clearance certificate, the paying officer shall withhold thirty *per centum* of each amount payable to the payee under the contract concerned, and shall remit each amount so withheld to the Commissioner on or before the tenth day of the month following that in which the payment was made.”.

13 Amendment of Third Schedule to Cap. 23:06

The Third Schedule (“Exemptions from Income Tax”) to the Income Tax Act [Chapter 23:06] is amended—

- (a) in paragraph 2 by the insertion of the following subparagraph after subparagraph (o) —

“(p) the receipts and accruals of the Agricultural Development Fund (being a fund set up to assist the Government of Zimbabwe in raising funds to compensate former farmers who qualify for compensation under the Global Compensation Deed).”;

- (b) in paragraph 3(j) by the repeal of subparagraph D and the substitution of—

“D. the REIT —

- I. must have a minimum of 100 shareholders after the first year of the date when it qualifies in other respects to benefit from the exemption under this subparagraph:

Provided that one or more pension funds may hold all or any proportion of the shares of a REIT;

- II. must not have more than fifty *per centum* of its shares held by five or fewer individuals during a taxable year:

Provided that one or more pension funds may hold more than fifty *per centum* of the shares of REIT in any taxable year.”;

- (c) in paragraph 4 by the repeal of subparagraph (n) and the substitution of—
 - “(n) a monthly personal allowance payable to a councillor, in his or her capacity as a councillor, in terms of paragraph 54 of the First Schedule to the Rural District Councils Act [*Chapter 29:13*] or section 112 of the Urban Councils Act [*Chapter 29:15*]”;
- (d) with effect from the 1st November, 2021, in paragraph 4(o) by the deletion of “twenty-five thousand dollars (or three hundred and twenty United States dollars)” and the substitution of “one hundred thousand dollars (or seven hundred United States dollars if the recipient is remunerated in foreign currency or is deemed to be so remunerated by virtue of section 14(2) of the Finance (No. 3) Act, 2019)”;
- (e) with effect from the 1st January, 2021, in paragraph 4(p)—
 - (i) by the deletion of “fifty thousand dollars (or three thousand two hundred United States dollars if the recipient was remunerated in foreign currency or is deemed to have been so remunerated by virtue of section 14(2) of the Finance (No. 3) Act, 2019)” and the substitution of “four hundred thousand dollars (or three thousand two hundred United States dollars if the recipient was remunerated in foreign currency or is deemed to have been so remunerated by virtue of section 14(2) of the Finance (No. 3) Act, 2019)”;
 - (ii) in the proviso by the deletion of “two hundred and forty thousand dollars (or fifteen thousand one hundred United States dollars if the recipient was remunerated in foreign currency or is deemed to have been so remunerated by virtue of section 14(2) of the Finance (No. 3) Act, 2019)” and the substitution of “two million dollars (or fifteen thousand one hundred United States dollars if the recipient was remunerated in foreign currency or is deemed to have been so remunerated by virtue of section 14(2) of the Finance (No. 3) Act, 2019)”;
- (f) in paragraph 10(1) by the repeal of paragraphs (n) and (o) the substitution of—
 - “(n) any deposit with a financial institution accruing to a taxpayer who is of or over the age of fifty-five in respect of the first three thousand United States dollars or three hundred and ninety thousand Zimbabwe dollars accruing to the taxpayer in the year of assessment concerned;

For the purpose of this subparagraph—

“deposit” means banker’s acceptances and other discounted instruments traded by financial institutions and accruing to a taxpayer who is of or over the age of fifty-five years, in respect of the first three thousand United States dollars or three hundred and ninety thousand Zimbabwe dollars accruing to the taxpayer in the year of assessment concerned;

“financial institution” means—

- (a) the Reserve Bank of Zimbabwe referred to in section 4 of the Reserve Bank of Zimbabwe Act [*Chapter 22:15*]; or
- (b) any banking institution registered in terms of the Banking Act [*Chapter 24:20*]; or
- (c) any building society registered in terms of the Building Societies Act [*Chapter 24:02*]; or

- (d) an asset manager as defined in the Asset Management Act [*Chapter 24:26*] (Act No. 16 of 2004); or
- (e) a collective investment scheme as defined in section 3 of the Collective Investment Schemes Act, 1997;
- (g) banker's acceptances and other discounted instruments traded by financial institutions and accruing to a taxpayer who is of or over the age of fifty-five years, in respect of the first three thousand United States dollars or three hundred and ninety thousand Zimbabwe dollars accruing to the taxpayer in the year of assessment concerned (provided that b)."

(For the purpose of paragraphs (n) and (o), the tax on interest of a person who receives such interest partly in Zimbabwe dollars and partly in United States dollars shall be taxed as if the interest was all denominated in United States dollars, with the Zimbabwe dollar portion of the income being converted to its United States equivalent at the interbank rate prevailing when the interest was received, and aggregated to the part of the interest denominated in United States dollars."

14 Amendment of Fourth Schedule to Cap. 23:06

The Fourth Schedule ("Deductions to be Allowed in Respect of Buildings, Improvements, Machinery and Equipment Used for Commercial, Industrial and Farming Purposes, and Other Provisions Relating Thereto") to the Income Tax Act [*Chapter 23:06*] is amended in paragraph 9 ("Rates of special initial allowance") by the insertion after paragraph (g) of the following paragraph—

- "(h) on the 1st January, 2014, or on any subsequent year of assessment, be a sum equal to twenty-five *per centum*."

15 Amendment of Thirteenth Schedule to Cap. 23:06

With effect from the 1st January, 2022, the Thirteenth Schedule ("Employees' Tax") to the Income Tax Act [*Chapter 23:06*] is amended in paragraph 1(1) in the definition of "remuneration"—

- (a) by the repeal of paragraphs (b) and (c) and the substitution of—
 - "(b) any amount of non-executive director's fees paid or payable to any individual by any company in respect of services rendered or to be rendered by such individual to such company;
 - (c) any amount of fees paid or payable to the chairperson or a member of a board of any statutory corporation in respect of services rendered or to be rendered by such chairperson or member on such board; or";
- (b) by the repeal of the last two paragraphs and the substitution of—
 - "(i) the COVID-19 civil servants' allowance, that is to say—
 - (i) that part of the salary of a civil servant or of a civil service pension that is denominated in United States dollars; or
 - (ii) an allowance of the same amount and for the same purpose as that paid to civil servants referred to in paragraph (a), that was paid by the State to employees who are not civil servants;
 - (j) fees received by a non-executive director from which tax is withheld in terms of the Thirty-Third Schedule;
 - (k) any amount which the Commissioner-General directs or prescribes shall not be remuneration for the purposes of this Schedule."

16 Amendment of Twenty-Fourth Schedule to Cap. 23:06

With effect from the 1st January, 2022, the Twenty-Fourth Schedule to the Income Tax Act [Chapter 23:06] is amended by the repeal of paragraph 7 and the substitution of—

“Returns to be furnished to Commissioner

7. Payment of the tobacco levy by an auctioneer in terms of paragraph 2 shall be accompanied by a return in the form prescribed:

Provided that the auctioneer may render the return separately no later than the tenth day of the month following the month in which he or she paid the tobacco levy.”.

17 Amendment of Thirtieth Schedule to Cap. 23:06

The Thirtieth Schedule (“Intermediated Money Transfer Tax”) to the Income Tax Act [Chapter 23:06] is amended in paragraph 1 (“Interpretation”) (1) in the definition of “transaction on which the tax is payable” by the insertion of the following paragraphs after paragraph (q6)—

- “(q7) the transfer of funds from the Carbon Tax Sinking Fund account, to which a portion of the carbon tax revenues are dedicated in repayment of investors in the one hundred million United States dollar bond underwritten by Afreximbank to finance road building, irrigation works and health infrastructure;
- (q8) the transfer of funds from the Agricultural Development Fund (being a fund set up to assist the Government of Zimbabwe in raising funds to compensate former farmers who qualify for compensation under the Global Compensation Deed);”.

PART III

CAPITAL GAINS TAX

Amendments to Chapter VIII of Finance Act [Chapter 23:04]

18 New section substituted for section 38 of Cap. 23:04

With effect from 22nd February, 2019, section 38 of the Finance Act [Chapter 23:04] is repealed and substituted by—

“38 Rates of capital gains tax

The capital gains tax chargeable in terms of section 6 of the Capital Gains Tax Act [Chapter 23:01], shall be calculated—

- (a) in respect of a specified asset acquired before the 22nd February, 2019, at the rate of—
 - (i) five cents for each dollar of the gross capital amount determined in accordance with the Capital Gains Tax Act [Chapter 23:01], in the case referred to in section 39A(9)(a);
 - (ii) five United States cents for each United States dollar of the gross capital amount determined in accordance with the Capital Gains Tax Act [Chapter 23:01], in the case referred to in section 39A(9)(b);
- (b) in respect of a specified asset acquired on or after the 22nd February, 2019, at the rate of—

- (i) twenty cents for each dollar of the capital gain determined in accordance with the Capital Gains Tax Act [Chapter 23:01], in the case referred to in section 39A(9)(a);
- (ii) twenty United States cents for each United States dollar of the capital gain determined in accordance with the Capital Gains Tax Act [Chapter 23:01] in a case referred to in section 39A(9)(b).”.

19 Amendment of section 39 of Cap. 23:04

With effect from the 1st January, 2022, section 39 (“Rates of capital gains tax withholding tax”) of the Finance Act [Chapter 23:04] is amended by the repeal of paragraph (c) and the substitution of—

- “(c) in the case of a sale of a marketable security that is a listed security, one comma five *per centum* of the price at which the security was sold if such security was held for at least six months on the date of its sale, or two *per centum* of the price at which the security was sold if such security was held for less than six months on the date of its sale.”.

20 Amendment of section 39A of Cap. 23:04

Section 39A (“Payment of capital gains tax in foreign currency in certain circumstances”) of the Finance Act [Chapter 23:04] is amended—

- (a) with effect from the 22nd February, 2019, by the insertion of the following subsection after subsection (9)—

“(9a) For the purposes of determining the capital gain received by or accrued to or in favour of any person in a foreign currency, no amounts shall be deducted therefrom that are allowed to be deducted in terms of section 11 of the Capital Gains Tax Act [Chapter 23:01], other than—

- (a) the amount referred to in section 11(2)(a), (b), (d), (e), (f) and (g); and
- (b) in respect of each year or part of a year of assessment from—
 - (i) the date of acquisition of the specified asset to the date of sale, an amount of two and half *per centum* of the purchase price of the specified asset.; and
 - (ii) where any additions, alterations or improvements to the specified asset were made, an amount of two and half *per centum* of the cost of the additions, alterations or improvements to the date of sale of the specified asset:

Provided that where the expenditure referred to in paragraph (b)(i) or (ii) was incurred in Zimbabwean currency, the expenditure shall be converted to United States dollars in accordance with a formula prescribed by the Minister by notice in a statutory instrument.”;

- (b) in subsection (11) by the deletion of “on or after the 1st February, 2009, but”.

*Amendments to Capital Gains Tax [Chapter 23:01]***21 Amendment section 10 of Cap. 23:04**

Section 10 (“Exemptions from capital gains tax”)(1) of the Capital Gains Tax Act [Chapter 23:04] is amended by the repeal of paragraph (n) and the substitution of—

- “(n) amounts received by or accruing to a person on the sale of any marketable security which was subjected to withholding tax in terms of section 39(c) of the Charging Act.”.

22 Amendment section 11 of Cap. 23:04

Section 11 (“Deductions allowed in determination of capital gain”)(2) of the Capital Gains Tax Act [Chapter 23:04] is amended by the repeal of paragraph (c) and the substitution of—

- “(c) in respect of any year of assessment, an amount determined in accordance with the following formula:

$$\frac{A-B}{C} \times C$$

where—

- A represents the figure for the All Items Consumer Price Index issued by the Central Statistics Office at the time of disposal of the property;
- B represents the figure for the All Items Consumer Price Index issued by the Central Statistics Office in the month of effecting improvements or month of purchase of the property;
- C represents the purchase price of the property or revalued amount after including cost of improvements or alterations or improvements.”.

PART IV

VALUE ADDED TAX

23 Amendment of section 2 of Cap. 23:12

With effect from the 1st January, 2022, section 2 (“Interpretation”)(1) of the Value Added Tax Act [Chapter 23:12] is amended by the repeal of the definition of “tax invoice” or “fiscal tax invoice” and the substitution of—

- ““tax invoice” means a fiscal tax invoice provided by a registered operator, and printed by a fiscalised electronic register or fiscal memory device used by a registered operator for the purpose of section 20;”.

24 Amendment of section 12B in Cap. 23:12

With effect from the 1st January, 2022, section 12B (“Collection of tax on exportation of unbeneficiated lithium, determination of value thereof”) of the Value Added Tax Act [Chapter 23:12] is amended by the repeal of subsection (1) and the substitution of—

- “(1) Notwithstanding section 10(1), tax at the rate of five *per centum* on the gross fair market value of unbeneficiated lithium or unbeneficiated lithium petallite shall be levied on a supplier of such lithium for export from Zimbabwe.

In this section—

- “unbeneficiated lithium”, in relation to its exportation from Zimbabwe, means lithium exported for use in automotive or other batteries manufactured outside Zimbabwe, or for the manufacture of lithium carbonate, or for any beneficiation whatsoever outside Zimbabwe:

“unbeneficiated lithium petallite” means petallite ore that has not been crushed and separated by means of dense media separation, flotation or other appropriate technique, and ground into powder or concentrate.”.

25 Amendment of section 20 of Cap. 23:12

With effect from the 1st January, 2022, section 20(“Tax invoices”)(4) of the Value Added Tax Act [*Chapter 23:12*] is amended by the repeal of paragraph (a) and the substitution of—

“(a) the words “fiscal tax invoice” in a prominent place;”.

26 Use of tax invoices generated before 1/1/22 for purposes of section 15 of Cap. 23:12

Value added tax invoices that were generated before the 31st December, 2021 (inclusive), may be used to claim input tax for the purpose of section 15 (“Calculation of tax payable”) of the Value Added Tax Act [*Chapter 23:12*] no later than the 31st March, 2022.

PART V

ESTATE DUTY

27 Amendment of Schedule to Chapter VI of Cap. 23:04

With effect from the 1st January, 2022, the Schedule to Chapter VI of the Finance Act [*Chapter 23:04*] is amended in paragraph 6E by the repeal of proviso (ii) thereto and the substitution of—

“(ii) only such portion of the value of the property included in the estate as exceeds one hundred thousand United States dollars (or the equivalent thereof in Zimbabwe dollars) shall be deemed to be the dutiable amount.”.

PART VI

CUSTOMS AND EXCISE

Amendments to Chapter IX of Finance Act [Chapter 23:04]

28 New sections inserted in Cap. 23:04

The Finance Act [*Chapter 23:04*] is amended by the insertion in Chapter IX (“Customs and Excise”) of the following sections after section 41—

“41A Levy on imported dairy products

(1) In this section “dairy products” means any commodity identified in regulations made under subsection (2) by its commodity code under tariff headings 04.01, 04.02, 04.03, 04.04, 04.05 and 04.06.

(2) The Minister may, in consultation with the Minister responsible for agriculture, make regulations imposing a levy at a rate not exceeding five *per centum* on the value of imported dairy products payable at the point of importation.

(3) Regulations made under subsection (2) may apply and adapt any of the provisions of the Customs and Excise Act [*Chapter 23:02*] for the purpose of ensuring the smooth administration of the collection of the levy on imported dairy products.”.

41B Levy on new cellular telephone handsets

(1) In this section “new cellular telephone handset” means any such handset imported into Zimbabwe that has not been registered on a mobile network operator’s system.

(2) The Minister may, in consultation with mobile network operators, make regulations imposing a levy at a rate not exceeding fifty United States dollars on the registration by a mobile network provider of any new cellular telephone handset at the instance of a customer (“the registrant”) where such registrant fails at the time of registration to furnish proof satisfactory to the operator that customs duty has been paid on the new cellular telephone handset:

Provided that the registrant shall be entitled to a full refund of the levy by the Zimbabwe Revenue Authority if, no later than thirty (30) days from the date when the Authority receives payments of the levy from the operator, the registrant produces to the operator the required proof.”

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

29 Amendment of section 127 of Cap. 23:02

Section 127 (“Liability for excise duty or surtax”)(3) of the Customs and Excise Act [Chapter 23:02] is amended by the deletion of “alcoholic beverages, cigarettes or tobacco” and the substitution of “alcoholic beverages, opaque beer powder, cigarettes or tobacco”.

30 New section inserted in Cap. 23:02

The Customs and Excise Act [Chapter 23:02] is amended by the insertion of the following section after section 142—

“142A Estimated assessments may be raised against persons engaged in manufacture of commodities liable to excise duty or surtax

(1) Where—

- (a) any person fails or neglects to furnish any return as required by section 142; or
- (b) the Commissioner is not satisfied with any return or declaration which any person is required to furnish under section 142; or
- (c) the Commissioner has reason to believe that any person has become liable for the payment of excise duty but has not paid such amount; or
- (d) any person, not being a licensed manufacturer in terms of section 128, manufactures any excisable goods and does not render a return or pay the excise duty due;

the Commissioner may make an assessment of the excise duty payable by the person liable for the payment of such amount of excise duty, and the amount of excise duty so assessed shall be paid by the person concerned to the Commissioner.

(2) In making such assessment the Commissioner may estimate the amount upon which excise duty is payable and the amount of excise duty payable by that person.

(3) The Commissioner shall give the person concerned a written notice of such assessment, stating the amount upon which excise duty is payable, and the amount of any penalties payable in terms of section 186.

(4) An assessment made by the Commissioner under subsection (2) shall be deemed to be the correct assessment for the purposes of this section and shall be due and payable within the time specified by the Commissioner.

(5) Where an operator fails to make payment as required under section 142 the excise duty specified in the assessment made under subsection (2) shall constitute a debt due to Government which debt shall be dealt with in accordance with the provisions of this Act.”.

31 Amendment of section 172BB of Cap. 23:02

Section 172BB (“Liability for and date of payment of excise duty on sales of second-hand motor vehicles, keeping of records and making of returns in respect thereof and refunds of overpayments”) of the Customs and Excise Act [Chapter 23:02] is amended by the insertion of the following subsections after subsection (8a)—

“(8b) The buyer of a second-hand motor vehicle sold otherwise than by or through a motor dealer must—

- (a) present to the Commissioner the documentation relating to the sale of the vehicle no later than fourteen working days from the date on which the police clearance certificate relating to the sale of that vehicle is issued; and
- (b) remit payment of the special excise duty on the value of second-hand motor vehicle no later than thirty days from the date when the Commissioner assesses the amount thereof on or after the date when the documentation relating to the sale of the vehicle is presented to the Commissioner as required by paragraph (a).

(8c) The buyer of a second-hand motor vehicle sold otherwise than by or through a motor dealer who fails to pay the amount of special excise duty within thirty days of being notified of its assessment by the Commissioner in terms of subsection (8a)(b) shall be liable to pay a penalty equivalent to thirty *per centum* of the amount assessed in terms of subsection (8a)(b) or the equivalent of that additional amount in United States dollars at the auction rate exchange of the United States dollar to the Zimbabwe dollar prevailing on the date when the assessment was notified to the buyer.

For the purposes of this subsection interest at the rate of twenty-five *per centum* shall accrue on any outstanding amount of special excise duty paid in Zimbabwean dollars, or ten *per centum* on any outstanding amount of special excise duty payable in United States dollars.”.

32 Substitution of section 172C of Cap. 23:02

The Customs and Excise Act [Chapter 23:02] is amended by the repeal of section 172C and the substitution of—

“172C Special excise duty to be paid before change of ownership of second-hand motor vehicle registered

No registering officer in terms of the Vehicle Registration and Licensing Act [Chapter 13:14] shall register the change of ownership of a second-hand motor vehicle unless there is submitted to the registering officer by the new owner of the second-hand motor vehicle a certificate issued by the proper officer stating that the buyer of the second-hand

motor vehicle has paid the special excise duty payable in terms of section 172B on the sale or disposal of the motor vehicle.”.

33 Amendment of section 172F of Cap. 23:02

Section 172F (“Special excise duty on airtime”) of the Customs and Excise Act [Chapter 23:02] is amended by the insertion of the following subsection, the existing section becoming subsection (1)—

“(2) Notwithstanding section 41 of the Reserve Bank of Zimbabwe Act [Chapter 22:15] and the Exchange Control Act [Chapter 22:05], where airtime is sold in foreign currency, payment of the special excise duty thereon shall be made in foreign currency.

In this subsection “foreign currency” means the foreign currency in which the airtime is sold, being the euro, British pound, United States dollar, South African rand, Botswana pula or any other currency denominated under the Exchange Control (General) Order, 1996, published in Statutory Instrument 110 of 1996, or any other enactment that may be substituted for the same.”.

34 Substitution of Schedule to Cap. 23:02

With effect from the 1st January, 2022, the Schedule to the Customs and Excise Act [Chapter 23:02] is repealed and substituted by—

“SCHEDULE (Section 172D)

RATES OF SPECIAL EXCISE DUTY ON SECOND-HAND MOTOR VEHICLES

Number of Years from Date of Manufacture	Engine Capacity	Excise Duty Rate (US\$)	Excise Duty Rate (Z\$)
0–4	Up to 1000 cc	\$300	39 000
	1001–1500 cc	\$400	52 000
	1501 – 2000 cc	\$500	65 000
	2001 – 2500 cc	\$600	78 000
	2501 – 3000 cc	\$600	78 000
	3001 – 3500 cc	\$600	78 000
	Above 3501 cc	\$600	78 000
5–10	Up to–1000 cc	\$150	19 500
	1001–1500 cc	\$200	26 000
	1501 – 2000 cc	\$250	32 500
	2001 – 2500 cc	\$300	39 000
	2501 – 3000 cc	\$400	52 000
	3001 – 3500 cc	\$400	52 000
	Above 3501 cc	\$400	52 000
11 – 15	Up to 1000 cc	\$75	9 750
	1001–1500 cc	\$100	13 000
	1501 – 2000 cc	\$150	19 500
	2001 – 2500 cc	\$200	26 000
	2501 – 3000 cc	\$200	26 000
	3001 – 3500 cc	\$200	26 000
	Above 3501 cc	\$200	26 000

Number of Years from Date of Manufacture	Engine Capacity	Excise Duty Rate (US\$)	Excise Duty Rate (Z\$)
16—20	Up to 1000 cc	\$50	6 500
	1001-1500 cc	\$75	9 750
	1501 – 2000 cc	\$100	13 000
	2001 – 2500 cc	\$150	19 500
	2501 – 3000 cc	\$150	19 500
	3001 – 3500 cc	\$150	19 500
	Above 3501 cc	\$150	19 500
Above 20	All Engine Capacity	\$50 6 500”.	

PART VII

REVENUE AUTHORITY

35 Suspension of operation of section 34B of Cap. 23:11

With effect from the 1st December, 2021, the operation of section 34B (“Reward for information”) of the Revenue Authority Act [*Chapter 23:11*] is suspended indefinitely.

36 Amendment of section 34C of Cap 23:11

Section 34C (“Tax clearance certificates”)(1) of the Revenue Authority Act [*Chapter 23:11*] is amended by the insertion of the following paragraph after paragraph (f)—

- “(g) being a registered operator for the purpose of the Value Added Tax Act [*Chapter 23:12*], has fiscalised his or her operations to the extent that they are interfaced with the Authority’s server.”.

37 New section inserted in Cap. 23:11

The Revenue Authority Act [*Chapter 23:11*] (No. 17 of 1999) is amended by the insertion of the following section after section 34F—

“34G Manner of giving notices and serving documents under Revenue Acts

(1) In this section—

“document”, in relation to the service of a document other than a notice, means an affidavit, memorandum or other document required to be served for any purpose under this Act or the Revenue Acts;

“messenger” means any person acting on behalf of a notifier in terms of subsection (2)(a) or (3)(a), or a courier referred to in subsection (2)(b) or (3)(b), or an employee or agent of the Revenue Authority referred to in subsection (4)(b);

“proof of service” means written and dated proof of services of the notices or documents referred to in subsection (2), (3) or (4).

(2) Whenever in any of the Revenue Acts it is specified that any notice or document is to be delivered, served or sent to any person, then despite anything contained in that Act concerning the manner of such

delivery, service or sending, such notice or document is deemed to be validly delivered, served or sent if delivered, served or sent in any one of the following ways—

- (a) by hand delivery to the person being notified or to a responsible person at the residential address or place of business of the person being notified (such delivery must to be evidenced by an affidavit sworn and dated not later than 48 hours after such delivery, by the notifier or his or her messenger, to the effect that delivery was made by hand at the specified time, and at the specified address); or
- (b) by delivery to the address of the person being notified through a commercial courier service (such delivery to be evidenced by a receipt or other proof of delivery by the courier service); or
- (c) by delivery through electronic mail or other electronic means to the electronic address of the person being notified, which electronic address has been furnished to the Commissioner or any of the Authority's officers duly authorised thereto by the Commissioner, and which electronic notification shall be evidenced by—
 - (i) an acknowledgement (by the same means by which the notification was sent and on the same day or no later than midday on the following day) of receipt from the recipient; or
 - (ii) confirmation (made or obtained on the same day or no later than midday on the following day) by the electronic mail server that the communication was sent and arrived at its destination; or
 - (iii) written acknowledgment by the recipient that he or she has received it;
 (otherwise the burden of proof that any electronic communication was sent and arrived at its destination shall rest with the sender of the communication);
- (d) in the case where a notice is required to be served on anyone but his or her whereabouts cannot be ascertained after diligent inquiry or the service is rendered impossible by wilful conduct of the person to be notified, notice shall be deemed validly served if, no later than 48 hours before the expiry of the statutory period for the giving of the notice—
 - (i) the notifier (the Commissioner or any of the Authority's officers duly authorised thereto by the Commissioner) or the messenger on behalf of the notifier deposes to that fact in an affidavit and such affidavit is filed for record at the office of the notifier; and
 - (ii) the notice is posted on the electronic notice board of the website of the Authority.

(3) Whenever in any of the Revenue Acts it is specified that a document is to be served upon any person, then despite anything contained in that Act concerning the manner of such service, such notice or document is deemed to be validly served if served in any one of the following ways—

- (a) by hand delivery to the person being served or to a responsible person at the residential address or place of business of the person being served (such delivery must be evidenced by an affidavit sworn and dated not later than 48 hours after such delivery, by the server or his or her messenger to the effect that delivery was made by hand at the specified time, and at the specified address); or
- (b) by delivery to the address of the person being served through a commercial courier service (such delivery to be evidenced by a receipt or other proof of delivery by the courier service); or
- (c) by delivery through electronic mail or other electronic means to the electronic address of the person being notified, which electronic address has been furnished to the Commissioner or any of the Authority's officers dully authorised thereto by the Commissioner, and which electronic notification shall be evidenced by—
 - (i) an acknowledgement (by the same means by which the notification was sent and on the same day or no later than midday on the following day) of receipt from the recipient; or
 - (ii) confirmation (made or obtained on the same day or no later than midday on the following day) by the electronic mail server that the communication was sent and arrived at its destination; or
 - (iii) written acknowledgment by the recipient that he or she has received it;(otherwise the burden of proof that any electronic communication was sent and arrived at its destination shall rest with the sender of the communication);
- (d) in the case where a document is required to be served on anyone but his or her whereabouts cannot be ascertained after diligent inquiry or the service is rendered impossible by willful conduct of the person to be notified, the document shall be deemed validly served if, no later than 48 hours before the expiry of the statutory period for the giving of the document—
 - (i) the notifier (the Commissioner or any of the Authority's officers dully authorised thereto by the Commissioner) or the messenger on behalf of the notifier deposes to that fact in an affidavit and such affidavit is filed for record at the office of the notifier; and
 - (ii) the notice is posted on the electronic notice board of the website of the Authority;

(4) If the notifier or servor of any notices or documents under subsection (2) or (3) the Commissioner or any of the Authority's officers dully authorised thereto by the Commissioner, proof of services of the documents shall be filed without delay at the any office of the Authority and in a manner appointed by the Commissioner for such purpose, and retained for not less than three years.”.

PART VIII

MINES AND MINERALS

Substitution of Chapter VII of Finance Act [Chapter 23:04]

38 Amendment of Chapter VII of Cap. 23:04

With effect from the year of assessment beginning on the 1st January, 2022, Chapter VII of the Finance Act [*Chapter 23:04*] is amended—

- (a) in section 37A (“Collection of mining royalties”) by the repeal of paragraph (a) and the substitution of—

“(a) in respect of precious stones, precious metals (other than gold), base metals, industrial metals, coalbed methane and coal, the financial institution with which any part of the moneys from which such royalties are deductible are deposited by the producer of such minerals or person authorised to export such minerals in its own right;”;

- (b) by the insertion of the following section after section 37A—

“37B Methodology for determination of rates of royalty

Rates of royalty for specific minerals or mineral bearing ore shall be calculated by using the following criteria—

- (a) in the case of platinum group metals—
- (i) concentrate - 85% of the international price of the refined mineral contained therein by reference to the price on the London Metal Exchange on the date of the transaction on which royalties will be paid; and
 - (ii) matte - 90% of the international price of the refined mineral contained therein by reference to the price on the London Metal Exchange on the date of the transaction on which royalties will be paid;
- (b) in the case of gold, invoice value as determined from time to time by Fidelity Printers and Refineries;
- (c) in the case of diamonds and all other minerals, the invoice value as determined by the Minerals Marketing Corporation of Zimbabwe.”.

PART IX

EXCHANGE CONTROL ACT [*CHAPTER 22:05*]

39 Amendment of section 5 of Cap. 22:05

The Exchange Control Act [*Chapter 22:05*] (“the principal Act”) is amended in section 5 (“Offences and penalties”) by the repeal of subsection (4e) and the substitution of—

“(4e) Additionally or alternatively to the prosecution of any offence whose elements are the same or similar to those of any civil default mentioned below, a contravention of—

- (a) subsection (1); or
- (b) any regulations made under section 2(1);

is a civil default for which the defaulter or alleged defaulter is liable to the civil penalty specified in the Schedule for that default.”.

40 New section substituted for section 11 of Cap. 22:05

Section 11 of the principal Act is repealed and substituted by—

“11 Civil penalty orders and amendment or substitution of Schedule

(1) The provisions of the Schedule apply to any infringement of this Act in respect of which it is provided that a civil penalty is payable.

(2) Subject to subsection (3), the Minister, after consultation with the President, may by notice in a statutory instrument amend or replace the Schedule.

(3) When the Minister, after consultation with the President, wishes to amend or replace the Schedule, the Minister shall lay the draft statutory instrument amending or replacing the Schedule before the National Assembly, and if the House makes no resolution against the publication of the statutory instrument within the next seven sitting days after it is so laid before the House, the Minister shall cause it to be published in the *Gazette*.”.

41 Substitution of Schedule to Cap. 22:05

The Schedule to the principal Act is repealed and substituted by—

“SCHEDULE (Section 11)

CIVIL PENALTY ORDERS

ARRANGEMENT OF PARAGRAPHS

Section

1. Interpretation in Schedule.
2. Power of Reserve Bank to issue civil penalty orders.
3. Limitation on issuance and enforcement of civil penalty orders.
4. Service and enforcement of civil penalties and destination of proceeds thereof.
5. When hearings on question whether to serve civil penalty orders may be held
6. Evidentiary provisions in connection with civil penalty orders.
7. Designated officers.

Interpretation in Schedule

1. In this Schedule, unless the context otherwise requires—

“authorised dealer” means—

- (a) the Reserve Bank of Zimbabwe; or
- (b) any commercial bank or accepting house or any class thereof, which the Reserve Bank, by order, declares to be an authorised dealer for the purposes of this Act; or
- (c) any person licensed by the Reserve Bank for the purposes of undertaking or facilitating foreign exchange transactions;

“citation clause”, in relation to a civil penalty order, is the part of the order in which the Reserve Bank names the defaulter and cites the provision of this Act in respect of which the default was made or is alleged, together with (if necessary) a brief statement of the facts constituting the default;

“date of issuance”, in relation to the service of a civil penalty order, means the date on which it is served in any of the ways specified in paragraph 3(1);

“defaulter” means the person on account of whose default a civil penalty order is served, and includes an alleged defaulter;

“designated officer” means an employee of the Reserve Bank or other person designated and authorised by the Governor of the Reserve Bank to undertake duties in connection with the implementation of this Schedule;

“foreign exchange auction” refers to an auction of foreign currency conducted by the Reserve Bank of Zimbabwe from time to time, for purposes of ensuring equitable access to, and efficient utilisation of the foreign currency resources of Zimbabwe;

“penalty clause”, in relation to a civil penalty order, is the part of the order that fixes the penalty to be paid by the defaulter, and “fixed penalty clause” and “cumulative penalty clause” shall be construed accordingly;

“remediation clause” in relation to a civil penalty order, is the part of the order that stipulates the remedial action to be taken by the defaulter;

“show cause clause” in relation to a civil penalty order is the part of the order that requires the defaulter to show cause why the civil penalty order should not have been served or should be withdrawn.

Power of Reserve Bank to issue civil penalty orders

2. (1) Where default is made in complying with any provision of this Act or of regulations or orders made under this Act for which a civil penalty is specified in this Schedule to be leviable, the Reserve Bank may, in addition to, and without derogating from, any criminal or non-criminal penalty that may be imposed by this Act or any other law for the conduct constituting the default, serve upon the defaulter a civil penalty order of the appropriate description specified in this paragraph.

(2) A natural or legal person shall be guilty of a civil infringement if he or she without Exchange Control authority, uses the foreign currency obtained directly or indirectly from a foreign exchange auction or an authorised dealer for a purpose other than that specified in the application to partake in the auction or in the application for foreign currency.

(3) In the event of default in complying with subparagraph (2), the civil penalty shall provide for—

- (a) a combination of—
 - (i) a fixed penalty of the amount of one million Zimbabwe dollars; and
 - (ii) a cumulative penalty over a period not exceeding ninety days of five *per centum* of the outstanding amount of the fixed penalty for each day (beginning on the day after the service of a civil penalty order) that the fixed penalty or any outstanding amount thereof remains unpaid by the defaulter
- (b) the suspension of the operation of the civil penalty order for a period of 48 hours from the date of its issuance to enable the alleged defaulter to show cause to the designated officer why the order should not have been issued, that is to say, to show that the order was issued in error:

Provided that —

- (i) if no such cause is shown within that period the order shall be deemed to have been issued with effect from the beginning of such period;

- (ii) if within that period it is shown that the order was issued in error the designated officer shall withdraw the order and make the appropriate notation of withdrawal in the civil penalty register.

(4) A natural or legal person shall be guilty of a civil infringement if he or she, being a seller of goods or services not authorised by law to charge for them exclusively in foreign currency, refuses to allow any buyer thereof to tender payment for them in Zimbabwe dollars.

(5) In the event of default in complying with subparagraph (4), the civil penalty shall provide for—

- (a) a combination of—
 - (i) a fixed penalty of five hundred thousand Zimbabwe dollars or an amount equivalent to the value of the foreign currency charged for the goods or services in question (whichever is the greater amount); and
 - (ii) a cumulative penalty over a period not exceeding ninety days of five *per centum* of the outstanding amount of the fixed penalty for each day (beginning on the day after the service of a civil penalty order) that the fixed penalty or any outstanding amount thereof remains unpaid by the defaulter
- (b) the suspension of the operation of the civil penalty order for a period of 48 hours from the date of its issuance to enable the alleged defaulter to show cause to the designated officer why the order should not have been issued, that is to say, to show that the order was issued in error:

Provided that—

- (i) if no such cause is shown within that period the order shall be deemed to have been issued with effect from the beginning of such period;
- (ii) if within that period it is shown that the order was issued in error the designated officer shall withdraw the order and make the appropriate notation of withdrawal in the civil penalty register.

(6) An authorised dealer shall be guilty of a civil infringement if he or she submits to the Reserve Bank an application for foreign currency or exchange control authority, or a return or any other document in connection therewith, without exercising reasonable due diligence to verify the correctness of the information in or accompanying the application, return or document, with the result that the application, return or document contains information that the authorised dealer knows or ought to have known to be false in any material respect.

(7) In the event of default in complying with subparagraph (6), the civil penalty shall provide for—

- (a) a combination of—
 - (i) a fixed penalty of five million Zimbabwe dollars; and
 - (ii) a cumulative penalty over a period not exceeding ninety days of five *per centum* of the outstanding amount of the fixed penalty for each day (beginning on the day after the service of a civil penalty order) that the fixed penalty or any outstanding amount thereof remains unpaid by the defaulter
- (b) the suspension of the operation of the civil penalty order for a period of 48 hours from the date of its issuance to enable the alleged defaulter

to show cause to the designated officer why the order should not have been issued, that is to say, to show that the order was issued in error:

Provided that—

- (i) if no such cause is shown within that period the order shall be deemed to have been issued with effect from the beginning of such period;
- (ii) if within that period it is shown that the order was issued in error the designated officer shall withdraw the order and make the appropriate notation of withdrawal in the civil penalty register.

(8) A natural or legal person shall be guilty of a civil infringement if he or she, being a seller of goods or services, issues to a buyer thereof a receipt in Zimbabwe dollars for payment received in foreign currency, or records sales other than in the currency in which the sale was conducted.

(9) In the event of default in complying with subparagraph (10), the civil penalty shall provide for—

(a) a combination of—

- (i) a fixed penalty of five hundred thousand Zimbabwe dollars or an amount equivalent to the value of the foreign currency charged for the goods or services in question (whichever is the greater amount); and
 - (ii) a cumulative penalty over a period not exceeding ninety days of five *per centum* of the outstanding amount of the fixed penalty for each day (beginning on the day after the service of a civil penalty order) that the fixed penalty or any outstanding amount thereof remains unpaid by the defaulter;
- (b) the suspension of the operation of the civil penalty order for a period of 48 hours from the date of its issuance to enable the alleged defaulter to show cause to the designated officer why the order should not have been issued, that is to say, to show that the order was issued in error:

Provided that—

- (i) if no such cause is shown within that period the order shall be deemed to have been issued with effect from the beginning of such period;
- (ii) if within that period it is shown that the order was issued in error the designated officer shall withdraw the order and make the appropriate notation of withdrawal in the civil penalty register.

Limitation on issuance and enforcement of civil penalty orders

3. (1) No civil penalty order may be issued more than twelve months from the date when the default or alleged default occurred or ceased to occur.

(2) A single civil penalty order may be served in respect of two or more defaults committed by the defaulter within a single period not exceeding six months, but if the aggregate of such defaults results in the defaulter becoming liable (either immediately or within seven days from the service of the civil penalty order) to a penalty or combined penalties in excess of the equivalent to more than twice the highest monetary penalty for which that person is liable in respect of any of those civil defaults, the Reserve Bank may select one or any combination of those defaults

which will not result in the defaulter becoming so liable, while reserving the right to serve a second or further additional civil penalty orders in respect of the defaults not so selected if the defaulter does not comply with the first civil penalty order.

Service and enforcement of civil penalties and destination of proceeds thereof

4. (1) References to the designated officer serving upon a defaulter any civil penalty order in terms of this Schedule, are to be interpreted as requiring the designated officer to serve such order in writing to the defaulter concerned—

- (a) by hand delivery to the defaulter or his or her director, manager, secretary or accounting officer in person, or to a responsible individual at the place of business of the defaulter; or
- (b) by delivery through a commercial courier service to the defaulter's place of business or his or her principal office in Zimbabwe or other place of business of the defaulter; or
- (c) by electronic mail to the defaulter whose electronic mail address is known to the designated officer.

(2) The designated officer shall not extend the period specified in a civil penalty order for compliance therewith except upon good cause shown to him or her by the defaulter, and any extension of time so granted (not exceeding in any case 30 days) shall be noted by the designated officer in the civil penalty register.

(3) The designated officer may, if the defaulter is a corporate defaulter—

- (a) in the same civil penalty order, name the corporate defaulter and every officer of the company, syndicate, other corporate person or partnership concerned as being so liable separately, or issue separate civil penalty orders in respect of the defaulter and each of the officers concerned;
- (b) choose to serve the order only upon the corporate defaulter without naming the officers if, in his or her opinion (which opinion the designated officer shall note in the civil penalty register), there may be a substantial dispute of fact about the identity of the particular officer or officers who may be in default:

Provided that nothing in this subparagraph affects the default liability of officers of the defaulter mentioned in subparagraph (6).

(4) The designated officer may, in the citation clause of a single civil penalty order, cite two or more defaults relating to different provisions of this Schedule if the defaults in question—

- (a) occurred concurrently or within a period not exceeding six months from the first default or defaults to the last default or defaults; or
- (b) arose in connection with the same set of facts.

(5) Where in this Act the same acts or omissions are liable to both criminal and civil penalty proceedings, the designated officer may serve a civil penalty order at any time before the commencement of the criminal proceedings in relation to that default, that is to say at any time before—

- (a) summons is issued to the accused person for the prosecution of the offence; or
- (b) a statement of the charge is lodged with the clerk of the magistrates court before which the accused is to be tried, where the offence is to be tried summarily; or
- (c) an indictment has been served upon the accused person, where the person is to be tried before the High Court;

as the case may be, but may not serve any civil penalty order after the commencement of the criminal proceedings until after those proceedings are concluded (the criminal proceedings are deemed for this purpose to be concluded if they result in a conviction or acquittal, even if they are appealed or taken on review). (For the avoidance of doubt it is declared that the acquittal of an alleged defaulter in criminal proceedings does not excuse the defaulter from liability for civil penalty proceedings).

(6) Every officer of a corporate defaulter mentioned in the civil penalty order by name or by office, is deemed to be in default and any one of them can, on the basis of joint and several liability, be made by the designated officer to pay the civil penalty in the event that the defaulter does not pay.

(7) Upon the expiry of the ninety-day period within which any civil penalty order of any category must be paid or complied with, the defaulter shall be guilty of an offence and liable to a fine not exceeding level 6 or to imprisonment for a period not exceeding one year or to both (in the case of a corporate defaulter, every one of its officers is liable to the penalty of imprisonment, and to the fine if the corporate defaulter fails to pay it).

(8) The amount of any civil penalty shall—

- (a) be payable to the designated officer and shall form part of the funds of the Reserve Bank; and
- (b) be a debt due to the Reserve Bank and shall be sued for in any proceedings in the name of the Reserve Bank in any court of competent civil jurisdiction:

Provided that for this purpose, the court of the magistrate in the district where the defaulter has his or her principal place of business shall be deemed to have jurisdiction to hear the suit even if the monetary amount sought would otherwise exceed its prescribed jurisdiction.

(9) Proceedings in a court for the recovery of a civil penalty shall be deemed to be proceedings for the recovery of a debt as if the defaulter had acknowledged the debt in writing.

(10) If the designated officer in terms of subparagraph (8)(b) desires to institute proceedings to recover the amounts of two or more civil penalties in any court of competent civil jurisdiction, the designated officer may, after notice to all interested parties, bring a single action in relation to the recovery of those penalties if the orders relating to those penalties—

- (a) were all served within the period of twelve months preceding the institution of the proceedings; and
- (b) were served—
 - (i) on the same defaulter; or
 - (ii) in relation to the same default or set of defaults, whether committed by the same defaulter or different defaulters; or
 - (iii) on two or more defaulters whose registered offices are in the same area of jurisdiction of the court before which the proceedings are instituted.

(11) Unless the designated officer has earlier recovered in civil court the amount outstanding under a civil penalty order, a court convicting a person of an offence against subparagraph (7), may on its own motion or on the application of the prosecutor and in addition to any penalty which it may impose give summary

judgement in favour of the designated officer for the amount of any outstanding civil penalty due from the convicted defaulter.

When hearings on question whether to serve civil penalty orders may be held

5. (1) If, in response to a show cause clause, an alleged defaulter satisfies the designated officer, that it is not possible within 48 hours to demonstrate that the civil penalty order was issued in error due to a material dispute of fact, or because the alleged default in question was not wilful or was due to circumstances beyond the alleged defaulter's control, the designated officer shall afford the alleged defaulter an opportunity to be heard by making oral representations to the designated officer, for which purpose—

- (a) no later than 96 hours after the issuance of the civil penalty order, the alleged defaulter must furnish to the designated officer an affidavit sworn by him or her giving reasons to show that the civil penalty order was issued in error due to a material dispute of fact, or because the alleged default in question was not wilful or was due to circumstances beyond the alleged defaulter's control;
- (b) within a reasonable period from the receipt of an affidavit referred to in paragraph (a) the designated officer may serve copies of the affidavit on any person who, in the designated officer's opinion, is affected by or may be a party to the default, together with an invitation to the parties to attend at a meeting to be presided over by the designated officer (giving particulars of its time and venue) to enable the parties to make oral and written representations at that meeting on the question whether the civil penalty order was issued in error to the alleged defaulter and whether it should be issued to some other person or not issued at all; and:

Provided that in such invitation or at the meeting the designated officer may restrict the parties to submitting written representations only, before or no later than 48 hours after the conclusion of the meeting.

(2) The following provisions apply to every meeting convened under this paragraph in connection with the issuance of a civil penalty order—

- (a) if the alleged defaulter fails to attend at the meeting the designated officer may proceed to issue the civil penalty order;
- (b) the alleged defaulter bears the burden of showing on a balance of probabilities that the civil penalty order was issued in error due to a material dispute of fact, or because the alleged default in question was not wilful or was due to circumstances beyond the alleged defaulter's control;
- (c) at the conclusion of the meeting the designated officer may—
 - (i) in the presence of the parties (if any) at the meeting announce his or her decision verbally whether or not to issue a civil penalty order, and, if so to upon whom, and if the designated officer decides to issue the civil penalty order the designated officer shall do so within twenty-four hours;
 - (ii) cancel the civil penalty order or re-issue it with effect from the date of his or her decision on the same or another defaulter, or re-issue it with effect from the date on which it was initially issued if the designated officer finds that the defaulter's objections to its issuance were baseless, vexatious or frivolous;

Provided that the designated officer may defer making a decision by no more than 48 hours after the conclusion of the meeting and give notice of his or her decision, and the reasons for it (together with the civil penalty order, if any), to the alleged defaulter or any other person found to be liable for the civil penalty.

Evidentiary provisions in connection with civil penalty orders

6. (1) For the purposes of this Schedule the designated officer shall keep a civil penalty register wherein shall be recorded—

- (a) the date of service of every civil penalty order, the name and the physical or registered office address of the person upon whom it was served, the civil penalty provision in relation to which the defaulter was in default, and the date on which the civil penalty order was complied with or the penalty thereunder was recovered as the case may be;
- (b) if the alleged defaulter responded to the show cause clause in the civil penalty order with the result that—
 - (i) the order was cancelled because it was issued in error, the fact and the date of such cancellation; or
 - (ii) a meeting was held in accordance with paragraph 5, then—
 - A. a record or an adequate summary of any representations made at the hearing by way of an entry or cross-reference in, or annexure to, the register (and if recorded by way of annexure or cross-reference, the representations must be preserved for a period of at least six years from the date when they were made to the designated officer);
 - B. a record of the outcome of the hearing, that is to say, whether or not the civil penalty order was cancelled, and if not the date from which it was to have effect and whether a different defaulter was served with it.

(2) A copy of—

- (a) any entry in the civil penalty register, and of any annexure thereto or record cross-referenced therein, authenticated by the designated officer as a true copy of the original, shall on its mere production in any civil or criminal proceedings by any person, be *prima facie* proof of the contents therein; or
- (b) any civil penalty order that has been served in terms of this Act, authenticated by the designated officer as a true copy of the original, shall on its mere production in any civil or criminal proceedings by any person, be *prima facie* proof of the service of the order on the date stated therein upon the defaulter named therein, and of the contents of the order.

Designated officers

7. (1) Any reference to the Reserve Bank in this Schedule shall be construed as a reference to a designated officer.

(2) The Governor of the Reserve Bank shall furnish each designated officer with a certificate signed by or on behalf of the Governor stating that he or she has been appointed as a designated officer for the purpose of this Schedule.

(3) A designated officer shall, on demand by any person affected by the exercise of the powers conferred upon the Reserve Bank under this Schedule, exhibit the certificate issued to him or her in terms of subsection (2)."

PART X

RESERVE BANK OF ZIMBABWE

42 Amendment of section 34 of Cap. 22:15

The Reserve Bank of Zimbabwe Act [*Chapter 22:15*] is amended in section 34 (“Allocation of losses or gains due to exchange rate fluctuations in pursuit of monetary policies”) by the repeal of subsection (4) and the substitution of—

“(4) For the purposes of subsection (1), a certificate by an auditor or auditors appointed in terms of section 36 as to the amount of the profit earned or loss suffered by the Bank shall be evidence of the amount of profit or loss.”.

PART XI

BANK USE PROMOTION ACT [*CHAPTER 24:24*]**43 New section inserted in Cap. 22:24**

The Bank Use Promotion Act [*Chapter 24:24*] (“the principal Act”) is amended by the insertion in Part III (“Bank Use Promotion”) of the following section after section 22—

“22A Civil penalty orders and amendment or substitution of Schedule

(1) Additionally or alternatively to the prosecution of any offence against section 10, 10A, 11, 13 or 18, a contravention of section 10, 10A, 11, 13 or 18, is a civil default for which the defaulter or alleged defaulter is liable to the civil penalty specified in the Schedule for that default.

(2) Subject to subsection (3), the Minister, may by notice in a statutory instrument amend or replace the Schedule.

(3) When the Minister wishes to amend or replace the Schedule, the Minister shall lay the draft statutory instrument amending or replacing the Schedule before the National Assembly, and if the House makes no resolution against the publication of the statutory instrument within the next seven sitting days after it is so laid before the House, the Minister shall cause it to be published in the *Gazette*.”.

44 Amendment of section 41A of Cap. 24:24

Section 41A (“Freezing orders”)(1) of the principal Act is amended by the deletion of “not more than fourteen days” and the “not more than ninety days”.

45 New Schedule inserted in Cap. 24:24

The principal Act is amended by the insertion of the following Schedule after the Third Schedule—

“FOURTH SCHEDULE (Section 22A)

CIVIL PENALTY ORDERS

ARRANGEMENT OF PARAGRAPHS

Section

1. Interpretation in Fourth Schedule.
2. Power of designated officer to issue civil penalty orders.
3. Service and enforcement of civil penalties and destination of proceeds thereof.
4. Limitation on issuance and enforcement of civil penalty orders.
5. When hearings on question whether to serve civil penalty orders may be held.
6. Evidentiary provisions in connection with civil penalty orders.
7. Designated officers.

Interpretation in Fourth Schedule

1. In this Schedule, unless the context otherwise requires—

“citation clause”, in relation to a civil penalty order, is the part of the order in which the designated officer names the defaulter and cites the provision of this Act in respect of which the default was made or is alleged, together with (if necessary) a brief statement of the facts constituting the default;

“civil penalty register” means the register referred to in paragraph 6 (“Evidentiary provisions in connection with civil penalty orders”);

“continuing default” means a default in complying with any statutory obligation or duty which is continuous in nature at the time it is detected and of which the remediation consists exclusively or primarily in ceasing to do the action complained of;

“corporate defaulter” means a defaulter which is a company, syndicate or other corporate person (and includes a partnership for the purpose of paragraph 3(3) and (6));

“date of issuance”, in relation to the service of a civil penalty order, means the date on which it is served in any of the ways specified in paragraph 3(1);

“defaulter” means the person on account of whose default a civil penalty order is served, and includes an alleged defaulter;

“designated officer” means the Director-General of the Financial Intelligence Unit or an employee or the FIU or other person designated and authorised by the Director-General of the FIU to undertake duties in connection with the implementation of this Schedule;

“officer”, in relation to a corporate defaulter, means a member of its board or other governing body (by whatever name called), and if there is no such board or governing body, any employee or agent of the corporate defaulter acting on behalf of the corporate defaulter;

“penalty clause”, in relation to a civil penalty order, is the part of the order that fixes the penalty to be paid by the defaulter, and “fixed penalty clause” and “cumulative penalty clause” shall be construed accordingly;

“remediation clause” in relation to a civil penalty order, is the part of the order that stipulates the remedial action to be taken by the defaulter;

“show cause clause” in relation to a civil penalty order is the part of the order that requires the defaulter to show cause why the civil penalty order should not have been served or should be withdrawn.

Power of designated officer to issue civil penalty orders

2. (1) Where default is made in complying with section 10, 10A, 11, 13 or 18 of the Act, the designated officer may, in addition to, and without derogating from, any criminal or non-criminal penalty that may be imposed by this Act or any other law for the conduct constituting the default, serve upon the defaulter a civil penalty order of the appropriate description specified in subparagraph (2), (3), (4), (5) or (6) or any combination of such orders as the provision in question may allow.

(2) In the event of default in complying with section 10, that is to say, failure to open a bank account, the civil penalty order shall provide for—

(a) a combination of a fixed penalty and potentially two cumulative penalties, of which—

- (i) the fixed penalty of one hundred thousand Zimbabwe dollars; and
 - (ii) the cumulative penalty—
 - A. relating to subparagraph (i) shall be a penalty of ten thousand Zimbabwe dollars for each day (beginning on the day after the service of a civil penalty order) during which the defaulter fails to pay the civil penalty under subparagraph (i); and
 - B. relating to the failure to open the bank account—
 - I. shall be twenty thousand Zimbabwe dollars for each day, not exceeding ninety days, that the defaulter fails to take the specified remedial action with effect from a specified date; and
 - II. must be suspended conditionally upon the defaulter taking the remedial action specified in the civil penalty order within the time specified in the order;
 - (b) the suspension of the operation of the civil penalty order for a period of 48 hours from the date of its issuance to enable the alleged defaulter to show cause to the designated officer why the order should not have been issued, that is to say, to show that the order was issued in error:
Provided that—
 - (i) if no such cause is shown within that period, the order shall be deemed to have been issued with effect from the beginning of such period;
 - (ii) if within that period it is shown that the order was issued in error, the designated officer shall withdraw the order and make the appropriate notation of withdrawal in the civil penalty register.
- (3) In the event of default in complying with section 10A, that is to say, failure to avail to customers an electronic means of payment, the civil penalty order shall provide for—
- (a) a combination of a fixed penalty and potentially two cumulative penalties, of which—
 - (i) the fixed penalty shall be five hundred thousand Zimbabwe dollars; and
 - (ii) the cumulative penalty—
 - A. relating to subparagraph (i) shall be a penalty of ten thousand Zimbabwe dollars for each day (beginning on the day after the service of a civil penalty order) during which the defaulter fails to pay the civil penalty under subparagraph (i); and
 - B. relating to the failure to comply with section 10A—
 - I. shall be twenty thousand Zimbabwe dollars for each day, not exceeding ninety days, that the defaulter fails to take the specified remedial action with effect from a specified date; and
 - II. must be suspended conditionally upon the defaulter taking the remedial action specified in the civil penalty order within the time specified in the order;

- (b) the suspension of the operation of the civil penalty order for a period of 48 hours from the date of its issuance to enable the alleged defaulter to show cause to the designated officer why the order should not have been issued, that is to say, to show that the order was issued in error:

Provided that—

- (i) if no such cause is shown within that period, the order shall be deemed to have been issued with effect from the beginning of such period;
- (ii) if within that period it is shown that the order was issued in error, the designated officer shall withdraw the order and make the appropriate notation of withdrawal in the civil penalty register.

(4) In the event of default in complying with section 11, that is to say, failure to bank surplus cash in a bank account within the time specified, the civil penalty order shall provide for—

- (a) a combination of—

- (i) a fixed penalty of one hundred thousand Zimbabwe dollars or the total amount not banked, whichever is greater; and
- (ii) a cumulative penalty over a period not exceeding ninety days of five *per centum* of the outstanding amount of the fixed penalty for each day (beginning on the day after the service of a civil penalty order) that the fixed penalty or any outstanding amount thereof remains unpaid by the defaulter;

- (b) the suspension of the operation of the civil penalty order for a period of 48 hours from the date of its issuance to enable the alleged defaulter to show cause to the designated officer why the order should not have been issued, that is to say, to show that the order was issued in error:

Provided that—

- (i) if no such cause is shown within that period the order shall be deemed to have been issued with effect from the beginning of such period;
- (ii) if within that period it is shown that the order was issued in error the designated officer shall withdraw the order and make the appropriate notation of withdrawal in the civil penalty register.

(5) In the event of default in complying with section 13, that is to say, failure to keep records, the civil penalty order shall provide for—

- (a) a combination of a fixed penalty and potentially two cumulative penalties, of which—

- (i) the fixed penalty shall be an amount of five hundred thousand Zimbabwe dollars; and
- (ii) the cumulative penalty—
 - A. relating to subparagraph (i) shall be a penalty of ten thousand Zimbabwe dollars for each day (beginning on the day after the service of a civil penalty order) during which the defaulter fails to pay the civil penalty under subparagraph (i); and

- B. relating to the failure to comply with section 13—
 - I. shall be twenty thousand Zimbabwe dollars for each day, not exceeding ninety days, that the defaulter fails to take the specified remedial action with effect from a specified date; and
 - II. must be suspended conditionally upon the defaulter taking the remedial action specified in the civil penalty order within the time specified in the order;
- (b) the suspension of the operation of the civil penalty order for a period of 48 hours from the date of its issuance to enable the alleged defaulter to show cause to the designated officer why the order should not have been issued, that is to say, to show that the order was issued in error:

Provided that—

 - (i) if no such cause is shown within that period, the order shall be deemed to have been issued with effect from the beginning of such period;
 - (ii) if within that period it is shown that the order was issued in error, the designated officer shall withdraw the order and make the appropriate notation of withdrawal in the civil penalty register.
- (6) In the event of default in complying with section 18, that is to say, failure to comply with a disclosure order, the penalty order shall provide for—
 - (a) a cumulative penalty of twenty thousand Zimbabwe dollars for each day that the person fails to make the disclosures required by section 18, not exceeding a period of ninety days, which penalty must be suspended conditionally upon the defaulter immediately (that is to say, within forty-eight hours after the civil penalty is served on him or her) ceasing the default;
 - (b) the suspension of the operation of the civil penalty order for a period of 48 hours from the date of its issuance to enable the alleged defaulter to show cause to the designated officer why the order should not have been issued, that is to say, to show that the order was issued in error:

Provided that—

 - (i) if no such cause is shown, within that period the order shall be deemed to have been issued with effect from the beginning of such period;
 - (ii) if within that period it is shown that the order was issued in error the designated officer shall withdraw the order and make the appropriate notation of withdrawal in the civil penalty register.

Service and enforcement of civil penalties and destination of proceeds thereof

3. (1) References to the designated officer serving upon a defaulter any civil penalty order in terms of this Schedule, are to be interpreted as requiring the designated officer to serve such order in writing to the defaulter concerned—
- (a) by hand delivery to the defaulter or his or her director, manager, secretary or accounting officer in person, or to a responsible individual at the place of business of the defaulter; or
 - (b) by delivery through a commercial courier service to the defaulter's place of business or his or her principal office in Zimbabwe or other place of business of the defaulter; or

- (c) by electronic mail to the defaulter whose electronic mail address is known to the designated officer;

(2) The designated officer shall not extend the period specified in a civil penalty order for compliance therewith except upon good cause shown to him or her by the defaulter, and any extension of time so granted (not exceeding in any case 30 days) shall be noted by the designated officer in the civil penalty register.

- (3) The designated officer may, if the defaulter is a corporate defaulter—

- (a) in the same civil penalty order, name the corporate defaulter and every officer of the company, syndicate, other corporate person or partnership concerned as being so liable separately, or issue separate civil penalty orders in respect of the defaulter and each of the officers concerned;
- (b) choose to serve the order only upon the corporate defaulter without naming the officers if, in his or her opinion (which opinion the designated officer shall note in the civil penalty register), there may be a substantial dispute of fact about the identity of the particular officer or officers who may be in default:

Provided that nothing in this subparagraph affects the default liability of officers of the defaulter mentioned in subparagraph (6).

(4) The designated officer may, in the citation clause of a single civil penalty order, cite two or more defaults relating to different provisions of this Schedule if the defaults in question —

- (a) occurred concurrently or within a period not exceeding six months from the first default or defaults to the last default or defaults; or
- (b) arose in connection with the same set of facts.

(5) Where in this Act the same acts or omissions are liable to both criminal and civil penalty proceedings, the designated officer may serve a civil penalty order at any time before the commencement of the criminal proceedings in relation to that default, that is to say at any time before—

- (a) summons is issued to the accused person for the prosecution of the offence; or
- (b) a statement of the charge is lodged with the clerk of the magistrates court before which the accused is to be tried, where the offence is to be tried summarily; or
- (c) an indictment has been served upon the accused person, where the person is to be tried before the High Court;

as the case may be, but may not serve any civil penalty order after the commencement of the criminal proceedings until after those proceedings are concluded (the criminal proceedings are deemed for this purpose to be concluded if they result in a conviction or acquittal, even if they are appealed or taken on review). (For the avoidance of doubt it is declared that the acquittal of an alleged defaulter in criminal proceedings does not excuse the defaulter from liability for civil penalty proceedings).

(6) Every officer of a corporate defaulter mentioned in the civil penalty order by name or by office, is deemed to be in default and any one of them can, on the basis of joint and several liability, be made by the designated officer to pay the civil penalty in the event that the defaulter does not pay.

(7) Upon the expiry of the ninety-day period within which any civil penalty order of any category must be paid or complied with, the defaulter shall be guilty of an offence and liable to a fine not exceeding level 6 or to imprisonment for a period not exceeding one year or to both (in the case of a corporate defaulter, every one of

its officers is liable to the penalty of imprisonment, and to the fine if the corporate defaulter fails to pay it).

(8) The amount of any civil penalty shall—

- (a) be payable to the designated officer and shall form part of the funds of the Reserve Bank; and
- (b) be a debt due to the Reserve Bank and shall be sued for in any proceedings in the name of the Reserve Bank in any court of competent civil jurisdiction:

Provided that for this purpose, the court of the magistrate in the district where the defaulter has his or her principal place of business shall be deemed to have jurisdiction to hear the suit even if the monetary amount sought would otherwise exceed its prescribed jurisdiction.

(9) Proceedings in a court for the recovery of a civil penalty shall be deemed to be proceedings for the recovery of a debt as if the defaulter had acknowledged the debt in writing.

(10) If the designated officer in terms of subparagraph (8)(b) desires to institute proceedings to recover the amounts of two or more civil penalties in any court of competent civil jurisdiction, the designated officer may, after notice to all interested parties, bring a single action in relation to the recovery of those penalties if the orders relating to those penalties—

- (a) were all served within the period of twelve months preceding the institution of the proceedings; and
- (b) were served—
 - (i) on the same defaulter; or
 - (ii) in relation to the same default or set of defaults, whether committed by the same defaulter or different defaulters; or
 - (iii) on two or more defaulters whose registered offices are in the same area of jurisdiction of the court before which the proceedings are instituted.

(11) Unless the designated officer has earlier recovered in civil court the amount outstanding under a civil penalty order, a court convicting a person of an offence against subparagraph (7), may on its own motion or on the application of the prosecutor and in addition to any penalty which it may impose give summary judgement in favour of the designated officer for the amount of any outstanding civil penalty due from the convicted defaulter.

Limitation on issuance and enforcement of civil penalty orders

4. (1) No civil penalty order may be issued more than twelve months from the date when the default or alleged default occurred or ceased to occur.

(2) A single civil penalty order may be served in respect of two or more defaults committed by the defaulter within a single period not exceeding six months, but if the aggregate of such defaults results in the defaulter becoming liable to a penalty or combined penalties in excess of the equivalent of five million Zimbabwe dollars, the designated officer may select one or any combination of those defaults which will not result in the defaulter becoming so liable, while reserving the right to serve a second or further additional civil penalty orders in respect of the defaults not so selected if the defaulter does not comply with the first civil penalty order.

When hearings on question whether to serve civil penalty orders may be held

5. (1) If, in response to a show cause clause, an alleged defaulter satisfies the designated officer, that it is not possible within 48 hours to demonstrate that the civil penalty order was issued in error due to a material dispute of fact, or because the alleged default in question was not wilful or was due to circumstances beyond the alleged defaulter's control, the designated officer shall afford the alleged defaulter an opportunity to be heard by making oral representations to the designated officer, for which purpose—

- (a) no later than 96 hours after the issuance of the civil penalty order, the alleged defaulter must furnish to the designated officer an affidavit sworn by him or her giving reasons to show that the civil penalty order was issued in error due to a material dispute of fact, or because the alleged default in question was not wilful or was due to circumstances beyond the alleged defaulter's control;
- (b) within a reasonable period from the receipt of an affidavit referred to in paragraph (a) the designated officer may serve copies of the affidavit on any person who, in the designated officer's opinion, is affected by or may be a party to the default, together with an invitation to the parties to attend at a meeting to be presided over by the designated officer (giving particulars of its time and venue) to enable the parties to make oral and written representations at that meeting on the question whether the civil penalty order was issued in error to the alleged defaulter and whether it should be issued to some other person or not issued at all; and:

Provided that in such invitation or at the meeting the designated officer may restrict the parties to submitting written representations only, before or no later than 48 hours after the conclusion of the meeting.

(2) The following provisions apply to every meeting convened under this paragraph in connection with the issuance of a civil penalty order—

- (a) if the alleged defaulter fails to attend at the meeting the designated officer may proceed to issue the civil penalty order;
- (b) the alleged defaulter bears the burden of showing on a balance of probabilities that the civil penalty order was issued in error due to a material dispute of fact, or because the alleged default in question was not wilful or was due to circumstances beyond the alleged defaulter's control;
- (c) at the conclusion of the meeting the designated officer may—
 - (i) in the presence of the parties (if any) at the meeting announce his or her decision verbally whether or not to issue a civil penalty order, and, if so to upon whom, and if the designated officer decides to issue the civil penalty order the designated officer shall do so within twenty-four hours;
 - (ii) cancel the civil penalty order or re-issue it with effect from the date of his or her decision on the same or another defaulter, or re-issue it with effect from the date on which it was initially issued if the designated officer finds that the defaulter's objections to its issuance were baseless, vexatious or frivolous:

Provided that the designated officer may defer making a decision by no more than 48 hours after the conclusion of the meeting and give notice of his or her decision, and the reasons for it (together

with the civil penalty order, if any), to the alleged defaulter or any other person found to be liable for the civil penalty.

Evidentiary provisions in connection with civil penalty orders

6. (1) For the purposes of this Schedule the designated officer shall keep a civil penalty register wherein shall be recorded—

- (a) the date of service of every civil penalty order, the name and the physical or registered office address of the person upon whom it was served, the civil penalty provision in relation to which the defaulter was in default, and the date on which the civil penalty order was complied with or the penalty thereunder was recovered as the case may be;
- (b) if the alleged defaulter responded to the show cause clause in the civil penalty order with the result that—
 - (i) the order was cancelled because it was issued in error, the fact and the date of such cancellation; or
 - (ii) a meeting was held in accordance with paragraph 5, then—
 - A. a record or an adequate summary of any representations made at the hearing by way of an entry or cross-reference in, or annexure to, the register (and if recorded by way of annexure or cross-reference, the representations must be preserved for a period of at least six years from the date when they were made to the designated officer);
 - B. a record of the outcome of the hearing, that is to say, whether or not the civil penalty order was cancelled, and if not the date from which it was to have effect and whether a different defaulter was served with it.

(2) A copy of—

- (a) any entry in the civil penalty register, and of any annexure thereto or record cross-referenced therein, authenticated by the designated officer as a true copy of the original, shall on its mere production in any civil or criminal proceedings by any person, be *prima facie* proof of the contents therein; or
- (b) any civil penalty order that has been served in terms of this Act, authenticated by the designated officer as a true copy of the original, shall on its mere production in any civil or criminal proceedings by any person, be *prima facie* proof of the service of the order on the date stated therein upon the defaulter named therein, and of the contents of the order.

Designated officers

7. (1) Any reference to the FIU in this Schedule shall be construed as a reference to a designated officer.

(2) The Director-General of the FIU shall furnish each designated officer with a certificate signed by or on behalf of the Governor stating that he or she has been appointed as a designated officer for the purpose of this Schedule.

(3) A designated officer shall, on demand by any person affected by the exercise of the powers conferred upon the FIU under this Schedule, exhibit the certificate issued to him or her in terms of subsection (2).”

PART XI

ROADS AND ROAD TRAFFIC

46 New section inserted in Cap 13:11

(1) The Road Traffic Act [*Chapter 13:11*] is amended by the insertion of the following section after section 23—

“23B Temporary validity of statutory policies of insurance in certain cases

(1) If the name of the person to whom a certificate of insurance is issued in terms of section 23(2)(b) is not recorded on the registration book of the insured vehicle or trailer as the owner thereof then, despite that fact, such person is deemed to be the owner of the vehicle or trailer for the first two terms of the policy of insurance concerned.

(2) If after the expiry of the second term of a policy the name of the person to whom a certificate of insurance is issued in terms of section 23(2)(b) is still not recorded on the registration book of the insured vehicle or trailer as the owner thereof, then—

- (a) the insurer may refuse to honour the policy of insurance; and
- (b) the person in whose name the policy was issued shall be personally liable for the amount for which the insurer would have been liable to pay out under the policy, in addition to any amount that a court may find the person liable for in respect of the death or bodily injury or bodily injury to, any person caused by or arising out of the use of the motor vehicle or trailer concerned on a road.”

47 Ring-fencing of portion of Motor Insurance Pool funds

(1) In this section—

“Motor Insurance Pool” means the pool of premiums in respect of third-party risks collected on entry into Zimbabwe from users of non-Zimbabwean registered motor vehicles and trailers other than motor vehicles and trailers covered by the Yellow Card Insurance scheme (now governed by the COMESA Treaty) referred to in Part V of the Road Traffic Act,;

“Temporary Risk Pool agreement” means the agreement between the Government of Zimbabwe and insurers constituting the Motor Insurance Pool.

(2) Notwithstanding anything to the contrary contained in the Temporary Risk Pool agreement, twenty *per centum* of the premiums collected for the benefit of the Motor Insurance Pool shall form part of the Consolidated Revenue Fund and be earmarked for transmission to the fund referred to in subsection (3).

(3) In accordance with section 18 of the Public Finance Management Act the Minister shall constitute a fund to which the moneys referred to in subsection (2) shall be appropriated, for the purpose of assisting victims of any road traffic accident declared in terms of the Civil Protection Act [*Chapter 10:06*] to be a disaster.

48 Amendment of SI 168 of 2008

With effect from the 1st January, 2022, the rates of fuel levy in respect of blend specified in section 7(3) of the Roads (Fuel Levy) Notice, 2008, published in Statutory Instrument 168 of 2008, shall be 0,02 United States cents.

PART XII

BANKING ACT

49 Amendment of Chapter 24:20

The Banking Act [*Chapter 24:20*] is amended—

- (a) by the insertion of the following section after section 78B—

“78C International financial services centres: supplementary provisions

- (1) In this section—

“IFSC Council” means the International Financial Services Centre Council.

(2) Any terms to which a meaning is assigned in section 78B, or the Zimbabwe Investment and Development Agency Act [*Chapter 14:38*] shall bear the same meaning when used in this section and the Schedule.

(3) The International Financial Services Centre shall be administered by the IFSC Council constituted in terms of the Schedule.

(4) Subject to subsection (5), a qualifying foreign or locally-based banking institution, or qualifying foreign or locally-based financial institution may, in the prescribed form and manner and together with the prescribed fee, apply to the Registrar of Banking Institutions or the relevant regulatory authority under the relevant Act, for an international financial services centre operating licence (“IFSC licence”), specifying in which Special Economic Zone it wishes to establish itself or any of its branches.

(5) Together with the application for an IFSC licence the applicant shall attach a completed application form for the issuance of an investment licence in terms of Part VI of the Zimbabwe Investment and Development Agency Act [*Chapter 14:38*], which shall be transmitted by the Registrar to the Chief Executive Officer of the Agency in accordance with subsection (5).

(6) If the Registrar of Banking Institutions is satisfied that the applicant meets the prescribed criteria for the issuance of an IFSC licence, the Registrar shall provisionally grant the application and send notification of the provisional licence, together with the application for the issuance of an investment licence and any additional particulars relating to the applicant that to the Registrar seem relevant, to the Chief Executive Officer of the Agency.

(7) No IFSC provisional licensee shall receive a final licence until—

- (a) the Registrar of Banking Institutions has received the comments of the Chief Executive Officer of the Agency upon the applicant’s bid to be located in the Special Economic Zone in question, with specific reference to the availability of space for the applicant to operate from; and
- (b) in the light of the foregoing comments, if any, the Registrar of Banking Institutions affords the provisional licensee a reasonable time within which to amend or withdraw its bid for an IFSC licence.

(8) If the Registrar of Banking Institutions is satisfied that the provisional licensee meets the prescribed criteria for the issuance of a final IFSC licence, the Registrar shall grant the final IFSC licence to the provisional licensee and notify the Chief Executive Officer of the Agency accordingly, whereupon the Chief Executive Officer of the Agency shall, without delay, grant the relevant investment licence to the IFSC licensee, on such terms and conditions as the Registrar shall determine.

(9) Subject to subsection (10), all the investor guarantees provided for in Part III of the Zimbabwe Investment and Development Agency Act [*Chapter 14:38*] that are not inconsistent with this Act and the IFSC licence terms and conditions shall apply to an IFSC licensee.

(10) In particular, the prudential and market conduct terms and conditions of an IFSC licence governing its operation as a banking institution or financial institution shall prevail to the extent of any inconsistency between those terms and conditions and anything contained in or under the Zimbabwe Investment and Development Agency Act.

(11) Any question or dispute (not being a question or dispute of a strictly commercial nature) that may arise with respect to the operation of an IFSC licensee within the Special Economic Zone, whether with another IFSC licensee, another licensed investor or the responsible authority for the Special Economic Zone concerned, shall be referred to the IFSC Council constituted under subsection (12) for resolution by means of conciliation and mediation, if possible.

(12) Such disputes referred in subsection (11) as are not capable of resolution within a period of not more than sixty days through conciliation and mediation by the IFSC Council shall be referred to compulsory arbitration in accordance with procedures prescribed by regulations for this purpose under this subsection, which regulations may, subject to subsection (14), adapt or modify any of the provisions of the Arbitration Act, 1996.

(13) Subject to subsection (14), the Minister, may by notice in a statutory instrument amend or replace the Schedule.

(14) When the Minister wishes to make regulations for the purpose of subsection (12), or to amend or replace the Schedule, the Minister shall lay a draft of the regulations, or the draft statutory instrument amending or replacing the Schedule before the National Assembly, and if the House makes no resolution against the publication of the draft within the next seven sitting days after it is so laid before the House, the Minister shall cause it to be published in the *Gazette*.”.

(b) by the insertion of the following Schedule—

“SCHEDULE (Section 78C)

INTERNATIONAL FINANCIAL SERVICES CENTRE

ARRANGEMENT OF PARAGRAPHS

Paragraphs

1. Projected establishment of IFSC Authority.
2. Services offered within International Financial Services Centre.
3. International Financial Services Council.
4. Secretariat of Council.

5. Functions of Council.
6. Disqualification for appointment as member.
7. Expiry of appointment as member.
8. Vacation of office by members.
9. Suspension of members.
10. Filling of vacancies on Council.
11. Meetings and procedure of Council.
12. Minutes of proceedings of Council.
13. Validity of decisions and acts of Council.

Projected establishment of IFSC Authority

1. (1) This paragraph provides for the governance of the International Financial Services Centre by a body to be known as the International Financial Services Authority.

(2) The objectives of the Authority that will manage the Centre are—

- (a) to attract investors interested in providing financial services internationally;
- (b) to provide access to global financial markets for corporations located within the domestic economy;
- (c) to create a fintech hub in Zimbabwe;
- (d) to provide world-class financial services and a global financial exchange to residents and non-residents.

Services offered within International Financial Services Centre

2. International financial service licensees may carry on banking and financial businesses and other activities as permitted under the licenses issued in terms of section 78C or, in respect of financial services licensed or permitted under a licence or permit issued in terms of the relevant Act, including the following—

- (a) financial and banking services including the business of investment and commercial banking institutions, financing companies, wholesale trading and electronic banking;
- (b) insurance, re-insurance and insurance brokerage services including property and casualty insurance and other kinds of insurance and any other related services;
- (c) the trading of, and advising on, securities, commodities and derivatives, and other related financial services;
- (d) money management services, investment services and investment fund services for the purpose of financing projects and providing capital for companies and establishments in all fields of investment;
- (e) pension funds, investment funds and trust services; and
- (f) brokerage, clearing, settlement and custody services.

International Financial Services Council

3. (1) There is hereby established a Council to be known as the International Financial Services Council.

(2) The Council shall consist of nine (9) members appointed by the Minister drawn from the following—

- (a) two (2) members from the Ministry of Finance and Economic Development; and
- (b) two (2) members from the Reserve Bank of Zimbabwe; and
- (c) one (1) member from the securities and exchange commission of Zimbabwe; and
- (d) one (1) member from the Insurance and Pensions Commission of Zimbabwe; and
- (e) one (1) member from the Zimbabwe investment and development agency; and
- (f) one (1) member from the Financial Intelligence Unit; and
- (g) one (1) member who, in the opinion of the Minister, is a financial services expert.

(3) The Council may from time to time, co-opt any person to help it with a matter that the Council believes that that person has expertise in.

(4) The Council—

- (a) shall review the progress of the Centre and provide progress updates to the Minister, provide direction and address any challenges in the development of the Centre and the overall financial services sector in Zimbabwe; and
- (b) may, from time to time, give such directions not inconsistent with this Act to any person which the Council considers necessary in order to achieve the objectives of this Schedule.

(5) The Minister shall appoint a Chairperson from the members of the Council who shall be responsible for presiding over meetings of the Council.

(6) The members appointed shall hold office for a period not exceeding three (3) years and shall be eligible for reappointment for only one other term.

Secretariat of Council

4. (1) The Minister shall appoint a person employed in the Ministry of which he or she is the Minister to be the Secretary to the Council.

(2) The Minister shall appoint from persons employed in his or her Ministry such staff as the Secretary may require to assist him or her in his or her functions as such.

(3) The staff referred to in subparagraph (2) shall be answerable to the Secretary for the discharge of their duties and for any failure to do so or other breach of discipline, for which purpose the Secretary shall (as far as possible) apply the regulations of the Public Service pertaining to the discipline of public servants.

(4) The budget of the Council—

- (a) shall be approved by the Minister; and

- (b) be managed by the Council but be subject to internal audit by the Ministry and be audited by the auditors of the Ministry; and
- (c) shall consist of moneys appropriated by Act of Parliament for the purposes of the Council.

Functions of Council

5. The functions of the Council shall be —

- (a) to advise the Minister on the setting up and establishment of an International Financial Services Centre Authority which shall be a corporate body whose mandate shall be the development and regulation of financial products, financial services and financial institutions in the Centre;
- (b) to ensure the facilitation of the investment into the Centre through the One Stop Investment Services Centre at ZIDA;
- (c) to develop and recommend strategies and incentive structures in collaboration with relevant agencies in order to attract investors to the International Financial Services Centre;
- (d) to establish and maintain an efficient operating framework in order to attract and retain investors into the Centre.

Disqualification for appointment as member

6. Subject to these regulations, a person shall not be qualified for appointment as a member of the Council—

- (a) if he or she is not a citizen of Zimbabwe or ordinarily resident in Zimbabwe; or
- (b) if he or she has, in terms of a law in force in any country—
 - (i) been adjudged or otherwise declared insolvent or bankrupt and has not been rehabilitated or discharged; or
 - (ii) made an assignment or composition with his or her creditors which has not been rescinded or set aside; or
 - (iii) within the period of five (5) years immediately preceding his or her proposed appointment, he or she has been sentenced in any country by a competent court to a term of imprisonment imposed without the option of a fine, whether or not any portion thereof has been suspended, and has not received a free pardon; or
 - (iv) if he or she is a member of Parliament.

Expiry of appointment as member

7. On the expiry of the period for which a member has been appointed, he or she shall continue to hold office until he or she has been re-appointed or his or her successor has been appointed:

Provided that a member shall not continue to hold office in terms of this subsection for a period exceeding three (3) months.

Vacation of office by members

8. (1) A member shall vacate his or her office and his or her office shall become vacant—

- (a) one month after the date he or she gives notice in writing to the Minister of his or her intention to resign his or her office or after the expiry of such other period of notice as he or she and the Minister may agree; or
- (b) on the date he or she begins to serve a sentence of imprisonment, whether or not any portion has been suspended, imposed without the option of a fine —
 - (i) in Zimbabwe, in respect of any offence; or
 - (ii) outside Zimbabwe, in respect of conduct which, if committed in Zimbabwe, would have constituted an offence; or
- (c) if he or she becomes disqualified in terms of subsection (2) to hold office as a member.

(2) The Minister may require an appointed member of the Council to vacate his or her office if the member —

- (a) has been guilty of conduct which renders him or her unsuitable to continue to hold office as a member; or
- (b) has failed to comply with any condition of his or her office; or
- (c) is mentally or physically incapable of efficiently performing his or her duties as a member.

(3) The Minister, on the recommendation of the Council, may require a member to vacate his or her office if the Minister is satisfied that the member has been absent without the consent of the chairperson from three consecutive meetings of the Council, of which he or she has been given due notice in terms of section 12, and that there was no just cause for the member's absence.

Suspension of members

9. The Minister may suspend from office a member against whom criminal proceedings are instituted for an offence involving dishonesty and, whilst that member is so suspended, he or she shall not carry out any duties or be entitled to any remuneration or allowances as a member.

Filling of vacancies on Council

10. On the death of, or the vacation of office by a member his or her office shall be filled within three months.

Meetings and procedure of Council

11. (1) The Council shall hold its first meeting on a date and place fixed by the Minister, and thereafter shall meet for the dispatch of business and adjourn, close and otherwise regulate its meetings and procedure as it thinks fit:

Provided that the Council shall meet at least once every three (3) months.

(2) Written notice of an ordinary meeting convened in terms of the proviso to subsection (1) shall be sent to each member not later than seven (7) working days before the meeting, together with an agenda for the meeting.

(3) The chairperson —

- (a) may convene a special meeting of the Council at any time; and
- (b) shall convene a special meeting of the Council on the written request of the Minister or not fewer than four (4)

members, which meeting shall be convened for a date not sooner than seven (7) days and not later than thirty (30) days after the chairperson's receipt of the request.

(4) Written notice of a special meeting convened in terms of subsection (3) shall be sent to each member no later than forty-eight (48) hours before the meeting and shall specify the business for which the meeting has been convened.

(5) No business shall be discussed at a special meeting convened in terms of subsection (3) other than—

- (a) such business as may be determined by the chairperson, where he or she convened the meeting in terms of paragraph 3(a); or
- (b) the business specified in the request for the meeting, where the chairperson convened the meeting in terms of paragraph 3(b).

(6) The chairperson or, in his or her absence, the vice chairperson shall preside at all meetings of the Council.

(7) A majority of members shall form a quorum at any meeting of the Council.

(8) All acts, matters or things, authorised or required to be done by the Council may be decided by a majority vote at any meeting of the Council at which a quorum is present:

Provided that in the event of an equality of votes the chairperson or person presiding at the meeting shall have a casting vote in addition to his or her deliberative vote.

(9) With the Council's approval, the chairperson of the Council may invite any person to attend a meeting of the Council, where the chairperson considers that the person has special knowledge or experience in any matter to be considered by the Council, as the case may be, at that meeting.

(10) A person invited to attend a meeting of the Council in terms of subsection (9) may take part in the proceedings of the Council as if he or she were a member thereof, but he or she shall not have a vote on any question before the Council, as the case may be.

(11) Any proposal circulated among all members and agreed to in writing by a majority of them shall have the same effect as a resolution passed at a duly constituted meeting of the members and shall be incorporated into the minutes of the next succeeding meeting of the Council:

Provided that if a member requires that such a proposal be placed before a meeting of the Council, this subsection shall not apply to the proposal.

Minutes of proceedings of Council

12. (1) The Council shall cause minutes of all proceedings and decisions taken at every meeting of the Council to be entered in books kept for the purpose.

(2) Any minutes referred to in subsection (1) which purport to be signed by the person presiding at the meeting to which the minutes relate or by the person presiding at the next following meeting of the Council shall be accepted for all purposes as *prima facie* evidence of the proceedings and decisions taken at the meeting concerned.

(3) The Council shall cause copies of all minutes that have been signed as provided in subsection (2) to be sent to the Minister for his or her information.

Validity of decisions and acts of Council

13. No decision or act of the Council or act that is authorised by the Council shall be invalid solely because there was a vacancy in the membership of the Council or because a disqualified person purported to act as a member of the Council, as the case may be, at the time the decision was taken or the act was done or authorised.”

PART XIII

BLOCKED FUNDS RESOLUTION

50 Interpretation in Part XIII

(1) In this Part—

“blocked funds” means a liability of the Republic of Zimbabwe provided for in terms of section 49 of this Part as read with the Annexes to this Act;

“creditor” means a person (or such person’s successor in title) who, being a foreign counterparty, provided a loan or advance or goods or services to a person resident in Zimbabwe and was entitled to such payment for goods and services or dividend or return on investment in foreign currency (which foreign currency, however, could not be repatriated from Zimbabwe;

“Debt Management Office” means the Office established in terms of the Public Debt Management Act [Chapter 22:21] (No. 4 of 2015);

“Minister” means the Minister of Finance and Economic Development;

“reconcile”, in relation to reconciling a claim arising from blocked funds, means to establish the amount of such claim by comparing and harmonising the amounts reflected in the records of the Reserve Bank and in those of the creditor;

“Reserve Bank of Zimbabwe” means the Reserve Bank of Zimbabwe established in terms of the Reserve Bank of Zimbabwe Act [Chapter 22:15];

“settle”, in relation to the settling of prior debts by the State, includes to liquidate such debts in accordance with section 4(3);

“validate”, in relation to validating a claim arising from blocked funds, means to establish the existence of such claim.

51 Qualifying blocked funds

(1) Subject to subsection (2), any liability payable in foreign currency that was incurred by any of the persons specified in the Annexes to this Act (“Scheduled person”) before the 22nd February, 2019, and in respect of which such foreign currency could not be repatriated from Zimbabwe shall constitute blocked funds qualifying for relief in terms of this Part.

(2) For the purposes of subsection (1)—

- (a) Scheduled persons must have submit their claims on or before the 30th April, 2020, for validation of their claims by the Reserve Bank of Zimbabwe; and
- (b) the equivalent, in Zimbabwe dollars, of the blocked funds forming the basis of the claim must have been remitted to the Reserve Bank of Zimbabwe.

52 Assumption of obligations by the State

(1) Subject to the validation and reconciliation of the relevant claims under section 50, the Minister shall, on behalf of the State, assume responsibility for the discharge of the outstanding blocked funds.

(2) The terms and conditions under which the Minister assumes responsibility in terms of subsection (1) for the discharge of any obligation with respect to the blocked funds shall be fixed by the Minister.

(3) Outstanding blocked funds may be liquidated through the issuance of Government-backed zero coupon or non-interest bearing foreign exchange savings bonds or such other debt instruments denominated in foreign currency.

(4) No action or proceeding shall be commenced or continued against the Reserve Bank or any other banking institution in respect of liabilities arising from blocked funds assumed by the Minister on behalf of the State, or any other obligation or claim in connection therewith or arising therefrom.

53 Proof of claims arising from prior debts and notification of validated and reconciled claims

(1) No claim arising from blocked funds shall be assumed by the State and settled under section 49 unless it is validated and reconciled in accordance with this section.

(2) All claims arising from blocked funds shall be validated and reconciled by the Debt Management Office, for which purpose the Office may demand from the creditor concerned the following as may be appropriate---

- (a) authenticated copies of the relevant loan agreement or contract or declaration in the case of dividends;
- (b) any other documentation in support of the creditor's claim, including—
 - (i) shipment schedules showing commodities supplied and quantity and price per shipment; and
 - (ii) creditor statements indicating—
 - A. initial balances, disbursements made, payments effected and the dates of the foregoing;
 - B. the principal amount of the claim and the interest thereon;
 - (iii) a court judgment.

(3) For the avoidance of doubt it is declared that any claim arising from blocked funds that is not validated and reconciled by the Debt Management Office in accordance with this section shall not be assumed by the State in terms of section 47.

54 Application of Part VI of Cap. 22:19

Part VI of the Public Finance Management Act [*Chapter 22:19*] shall apply, with the necessary changes, in respect of any obligation assumed in terms of section 4 as if the obligation was a State loan borrowed in terms of that Act.

55 Exemption from stamp duty

No stamp duty or other duty or tax and no fees or other charges shall be payable in respect of anything done under this Act.

PART XIV

MISCELLANEOUS

56 Revision of amounts in revenue Acts

The provisions of the Acts specified in the first column of the Schedule are amended to the extent specified thereto in the second column of the Schedule.

SCHEDULE (Section 39)

AMENDMENTS OF SPECIFIED AMOUNTS IN VARIOUS FINANCIAL LAWS

<i>Provision</i>	<i>Current amount 2021</i>	<i>2022 Monetary Amount (ZWL)</i>	<i>2022 Monetary Amount (USD)</i>
Income Tax Act [Chapter 23:06]			
Section 8(1)(f)(xi)	“(a) \$54,000 (b) \$72,000 (c) \$108,000 (d) \$144,000”.	81,000 108,000 162,000 216,000	625 830 1 250 1660
Section 15 (2)(i)(ii)	“eighty thousand dollars”.	130,000	1 000
Section 15(2)(q), in proviso (i)(a) thereto	“forty thousand dollars”.	65,000	500
Section 15(2)(q), in proviso (i)(b) thereto	“sixteen thousand dollars”.	26,000	200
Section 15(2)(q), in proviso (i)(c) thereto	“sixteen thousand dollars”.	26,000	200
Section 15(2) (r2)	“eight million dollars”.	13,000 000	100 000
Section 15(2) (r3)	“eight million dollars”.	13,000 000	100 000
Section 15(2) (r4)	“four million dollars”.	6,500 000	50 000
Section 15(2) (r5)	“four million dollars”.	6,500 000	50 000
Section 15(2) w	“two hundred thousand dollars”.	325,000	2 500

<i>Provision</i>	<i>Current amount 2021</i>	<i>2022 Monetary Amount (ZWL)</i>	<i>2022 Monetary Amount (USD)</i>
Section 15(2) w Proviso (ii)		468,000	3 600
Section 15(2)(y) (ii)	“forty thousand dollars”.	65,000	500
Section 15(2) (kk), in the proviso thereto	“four million dollars”.	6 500 000	50 000
Section 16(1)(k) (vi)	“eight hundred thousand dollars”.	1,300,000	10 000
Section 76(1) and (2)	“forty dollars”.	65	0.50
Section 80(1)	“eighty thousand dollars”.	130,000	1 000
Section 80FF (1)(a)	“two thousand four hundred dollars”.	3,900	30
First Schedule paragraph 1(1) (in the definition of “annuity on retirement	“one hundred and forty-four thousand dollars”.	234,000	1 800
First Schedule paragraph 1(1) (aii)		234,000	1 800
First Schedule paragraph 1(1) (bii)		234,000	1 800
First Schedule paragraph 3(a(i)	“one hundred and forty-four thousand dollars”.	234,000	1 800
First Schedule paragraph 4(a)	“one hundred and forty-four thousand dollars”.	234,000	1 800

<i>Provision</i>	<i>Current amount 2021</i>	<i>2022 Monetary Amount (ZWL)</i>	<i>2022 Monetary Amount (USD)</i>
First Schedule paragraph 7(a) and (b)	“one hundred and forty-four thousand dollars”.	234,000	1 800
First Schedule paragraph 8(a) and (b)	“one hundred and forty-four thousand dollars”.	234,000	1 800
Second Schedule paragraph 8 (in paragraph (b)(i), (ii) and (ii) B of the definition of “fixed standard value”)	“twelve thousand dollars”.	19,500	150
Second Schedule paragraph 8 (in paragraph (b) (i), (ii) and (ii) B of the definition of “purchase price value”)	“twelve thousand dollars”.	19,500	150
Second Schedule, paragraph 10(2) (b)(i) A and B	“twelve thousand dollars”.	19,500	150
Third Schedule paragraph 4(p)	“eight hundred thousand dollars or 1/3 of the package. This exemption is applied on a package up to max of three million six hundred thousand dollars”.	1 300 000	10 000
		4 875 000	37 500
Third Schedule, paragraph 4(v)	“one hundred and twenty thousand dollars”.	195 000	1 500
Third Schedule paragraph 6(hl)	(i) “eight hundred thousand dollars or 1/3 of the package. This exemption is applied on a package up to max of three million six hundred thousand dollars”.	1 300 000	10 000
		5,850,000	45 000

<i>Provision</i>	<i>Current amount 2021</i>	<i>2022 Monetary Amount (ZWL)</i>	<i>2022 Monetary Amount (USD)</i>
Third Schedule, paragraph 10(n)	“two hundred and forty thousand dollars”.	390,000	3 000
Third Schedule, paragraph 10(o)	“two hundred and forty thousand dollars”.	390,000	3 000
Fourth Schedule, paragraph 1(1)(p)	“two million dollars”.	3,250,000	25 000
Fourth Schedule, paragraph 13	“one million two hundred thousand dollars”.	1,950,000	15 000
Fourth Schedule, paragraph 14 (1)(m)	“eight hundred thousand dollars”.	1,300,000	10 000
Fourth Schedule, paragraph 15(1)(a)(x)	“eight hundred thousand dollars”.	1,300,000	10 000
Fourth Schedule, paragraph 15(1)(b)(ix)	“eight hundred thousand dollars”.	1,300,000	10 000
Fifth Schedule, paragraph 1(1) (in paragraph (a) (i) A of the definition of “capital expenditure”) (ix)	“eight hundred thousand dollars.”.	1,300,000	10 000
Fifth Schedule, paragraph 1(1) (in paragraph (a)(i) B of the definition of “capital expenditure”) (x)	“eight hundred thousand dollars.”.	1,300,000	10 000

<i>Provision</i>	<i>Current amount 2021</i>	<i>2022 Monetary Amount (ZWL)</i>	<i>2022 Monetary Amount (USD)</i>
Fifth Schedule, paragraph 1(1) (in paragraph (b)(ii) A of the definition of “capital expenditure ”) (ix)	By the deletion of “five hundred thousand dollars, where the expenditure was incurred on or after the 1st January, 2009” and the substitution of “four million dollars”..	6,500,000	50 000
Fifth Schedule, paragraph 1(1) (in paragraph (b) (ii) B of the definition of “capital expenditure ”) (viii)	“four million dollars”.	6,500,000	50 000
Fifth Schedule, paragraph 6	“eight hundred thousand dollars”.	1,300,000	10 000
Fifth Schedule, paragraph 6 (proviso)	“one hundred and twenty thousand dollars”.	195,000	1 500
Sixth Schedule, paragraph 4(b)	“eighty thousand dollars”.	130,000	1 000
Sixth Schedule, paragraph 10(b)	“two hundred and forty thousand dollars”.	390,000	3 000
Sixth Schedule, paragraph 14(a)	“two hundred and forty thousand dollars”.	390,000	3 000
Sixth Schedule, paragraph 14(b)	“two hundred and forty thousand dollars”.	390,000	3 000
Sixth Schedule, paragraph 15(b)	“two hundred and forty thousand dollars”.	390,000	3 000
Sixth Schedule, paragraph 16(b)	“two hundred and forty thousand dollars”.	390,000	3 000
Sixth Schedule, paragraph 17(2) (a)	By the deletion of “fifty-four thousand dollars”.and the substitution of “two hundred and forty dollars”.	390,000	3 000

<i>Provision</i>	<i>Current amount 2021</i>	<i>2022 Monetary Amount (ZWL)</i>	<i>2022 Monetary Amount (USD)</i>
Sixth Schedule, paragraph 17(2) (b)	“fifty-four thousand dollars”.	88,000	680
Sixth Schedule, paragraph 17(2) (b)(ii) A	“one hundred and ninety-two thousand dollars”.	312,000	2 400

Sixth Schedule, paragraph 17(2) (b)(ii) B	“one hundred and ninety-two thousand dollars”.	312,000	2 400
Sixth Schedule, paragraph 17(2) proviso)	“two hundred and forty thousand dollars”.	390,000	3 000
Sixth Schedule, paragraph 18(2)	“two hundred and forty thousand dollars”.	390,000	3 000
Sixth Schedule, paragraph 18(2) (b)	“one hundred and ninety-two thousand dollars”.	312,000	2 400
Thirteenth Schedule, paragraph 18(1)(a)(ii)	“five dollars”.		
Thirteenth Schedule, paragraph 18(1)(b)	“forty dollars”.		
Fifteenth Schedule, paragraph 7(2) (a) and (b)	“forty-eight thousand dollars”.	78,000	600
Fifteenth Schedule, paragraph 7(2) (b) and (c)	“forty-eight thousand dollars” and fifty-seven thousand six hundred dollars”.	78,000 93 600	600 720
Fifteenth Schedule, paragraph 7(2)(c) and (d)	“fifty-seven thousand six hundred dollars and sixty-seven thousand two hundred dollars”	93,600 109,200	720 840

<i>Provision</i>	<i>Current amount 2021</i>	<i>2022 Monetary Amount (ZWL)</i>	<i>2022 Monetary Amount (USD)</i>
Fifteenth Schedule, paragraph 7(2) (d)	“sixty-seven thousand two hundred dollars and seventy-six thousand eight hundred dollars”.	109,200 124 800	840 960
Fifteenth Schedule, paragraph 7(3) (a) and (b)	“six two thousand four hundred dollars”.	101,400	780
Fifteenth Schedule, paragraph 7(3)(b) and (c)	“thirty-eight thousand four hundred dollars and forty- eight thousand dollars”.	61,750 78,000	475 600
Fifteenth Schedule, paragraph 7(3)(c) and (d)	“forty-eight thousand dollars and fifty- seven thousand six hundred dollars”.	78,000 93,600	600 720
Fifteenth Schedule, paragraph 7(3)(d)	“fifty-seven thousand six hundred dollars and sixty- seven thousand two hundred dollars”.	93,600 109,200	720 840
Twentieth Schedule, paragraph 5(1)(e)	“eight hundred thousand dollars”.	1,300,000	10 000
Twentieth Schedule, paragraph 5(1)(f)	“eight hundred thousand dollars”.	1,300,000	10 000
Twentieth Schedule, paragraph 5(g) (ii)(A)(V)	“two million dollars”.	3,250,000	25 000
Twentieth Schedule, paragraph 5(g)(B)(IV)	“two million dollars”.	3,250,000	25 000
Twenty-Second Schedule, paragraph 6(2)(f)	“two million dollars”.	3,250,000	25 000

<i>Provision</i>	<i>Current amount 2021</i>	<i>2022 Monetary Amount (ZWL)</i>	<i>2022 Monetary Amount (USD)</i>
Fifteenth Schedule, paragraph 7(2) (d)	“sixty-seven thousand two hundred dollars and seventy-six thousand eight hundred dollars”.	109,200 124 800	840 960
Fifteenth Schedule, paragraph 7(3) (a) and (b)	“six two thousand four hundred dollars”.	101,400	780
Fifteenth Schedule, paragraph 7(3)(b) and (c)	“thirty-eight thousand four hundred dollars and forty- eight thousand dollars”.	61,750 78,000	475 600
Fifteenth Schedule, paragraph 7(3)(c) and (d)	“forty-eight thousand dollars and fifty- seven thousand six hundred dollars”.	78,000 93,600	600 720
Fifteenth Schedule, paragraph 7(3)(d)	“fifty-seven thousand six hundred dollars and sixty- seven thousand two hundred dollars”.	93,600 109,200	720 840
Twentieth Schedule, paragraph 5(1)(e)	“eight hundred thousand dollars”.	1,300,000	10 000
Twentieth Schedule, paragraph 5(1)(f)	“eight hundred thousand dollars”.	1,300,000	10 000
Twentieth Schedule, paragraph 5(g) (ii)(A)(V)	“two million dollars”.	3,250,000	25 000
Twentieth Schedule, paragraph 5(g)(B)(IV)	“two million dollars”.	3,250,000	25 000
Twenty-Second Schedule, paragraph 6(2)(f)	“two million dollars”.	3,250,000	25 000

<i>Provision</i>	<i>Current amount 2021</i>	<i>2022 Monetary Amount (ZWL)</i>	<i>2022 Monetary Amount (USD)</i>
Twenty-Second Schedule, paragraph 6(2)(g)	“eight hundred thousand dollars”.	1,300,000	10 000
Twenty-Second Schedule, paragraph 6(h)(ii) A IV	“eight hundred thousand dollars”.	1,300,000	10 000
Twenty-Second Schedule, paragraph 6 B VIII	“twelve million dollars”.	19,500 000	150 000
Twenty-Sixth Schedule, paragraph 1 (in paragraph (a) of the definition of “informal trader”)	four hundred and eighty thousand dollars”.	780,000	6 000
Thirtieth Schedule in paragraph 1 (“Interpretation”) (1) in the definition of “transaction on which the tax is payable” Amendment of paragraph “aa”	the transfer of money involving a transaction other than one mentioned in the foregoing paragraphs, if the value of transaction is five hundred Zimbabwe dollars or below or five United States dollars or below.”	1,000	5
Finance Act [Chapter 23:04]			
Section 10 Credit for taxpayers over 55 years of age	“seventy-two thousand dollars.”.	117,000	900
Section 11 Blind person’s credit	“seventy-two thousand dollars.”.	117,000	900
Section 13 Mentally or physically disabled person credit	“seventy-two thousand dollars.”.	117,000	900

<i>Provision</i>	<i>Current amount 2021</i>	<i>2022 Monetary Amount (ZWL)</i>	<i>2022 Monetary Amount (USD)</i>
Section 13A Youth Employment Tax Initiative	The amount of the credit deductible in terms of subsection (2) shall be calculated at the rate of one thousand five hundred dollars per month for each additional employee up to a maximum aggregate amount of one hundred and eighty thousand dollars in any year of assessment	6,500 292,500	50 2 250
Section 22G	“Provided that if a single transaction on which the tax is payable is equivalent to or exceeds— (a) forty million Zimbabwe dollars, a flat intermediated money transfer tax of eight hundred thousand dollars shall be chargeable on such transaction; or (b) one hundred thousand United States dollars, a flat intermediated money transfer tax of two thousand United States dollars shall be chargeable on such transaction.”.	66,000,000 and 1,320,000	500 000 10 150

<i>Provision</i>	<i>Current amount 2021</i>	<i>2022 Monetary Amount (ZWL)</i>	<i>2022 Monetary Amount (USD)</i>
Capital Gains Act [Chapter 23:01]			
Section 2(1) (in the proviso to the definition of “assessed capital loss”)	“eight thousand dollars.”.	13,000	100
Section 10(m)	“one hundred and forty-four thousand dollars.”.	234,000	1 800
Section 11(2)(h)	“four thousand dollars.”.	6,500	50
Value Added Tax Act [Chapter 23:12]			
Section 23(1)(a)	“four million eight hundred thousand dollars.”.	7,800,000	60 000
Section 27(2)(b) and 27(5)(a)(i)	“nineteen million two hundred thousand dollars.”.	31,200,000	240 000
27(6)(c)(1)	“nine million six hundred thousand dollars.”.	15,600,000	120 000
Section 44(1)(b)	“four thousand eight hundred dollars.”.	7,800	60
Section 44(3)(b)	“four thousand eight hundred dollars.”.	7,800	60
Section 44(4)	“four thousand eight hundred dollars.”.	7,800	60
Section 7(4)(a)	“two thousand dollars.”.	3,250	25
Section 17(1) Proviso (a) and (b)	“four million dollars.”.	6,500,000	50 000
Section 17(2) Proviso	“four thousand eight hundred dollars.”.	7,800	60
Section 20(5)	“eight hundred dollars.”.	1,300	10
Section 20(7)	“eight hundred dollars.”.	1,300	10

<i>Provision</i>	<i>Current amount 2021</i>	<i>2022 Monetary Amount (ZWL)</i>	<i>2022 Monetary Amount (USD)</i>
Capital Gains Act [Chapter 23:01]			
Customs and Excise (Inward Processing) (Rebate) Regulations, 1997 [SI 59 of 1997] Section 4 (“Registration”) (7) and (8)	one thousand six hundred dollars.”.	2,600	20
Customs and Excise (Motor Vehicle Assembly) (Rebate) Regulations, 1999 [SI 13 of 1999] Section 5 (“Registration of Assemblers”) (6) and (7)	one thousand six hundred dollars.”.	2,600	20
Customs and Excise (Pharmaceutical Manufacturers) (Rebate) Regulations, 2005 [SI 174 of 2005] Third Schedule (“Fees”)	“one thousand six hundred dollars.”	2,600	20
Customs and Excise (Spirit) (Rebate) Regulations, 2005 [SI 59 of 1997] Section (“Fees”) (1)(a) and (b)	“one thousand six hundred dollars.”	2,600	20

<i>Provision</i>	<i>Current amount 2021</i>	<i>2022 Monetary Amount (ZWL)</i>	<i>2022 Monetary Amount (USD)</i>
Customs and Excise (Spirit) (Rebate) Regulations, 2005 [SI 59 of 1997] Section ("Fees") (1)(a) and (b)	"one thousand six hundred dollars."	2,600	20
Customs and Excise (Spirit) (Rebate) Regulations, 1997 [SI 59 of 1997] Second Schedule ("Rebate of Customs Duties") items 1(a), (b), (c), (e) and (f), 6 (a) and (b), 7 (a), (b), (c) and (d) and 8	"eight dollars".	150	1.50
Customs and Excise (Spirit) (Rebate) Regulations, 1997 [SI 59 of 1997] Second Schedule ("Rebate of Customs Duties") item 4 (h) and (m)	"eighty dollars".	150	1.50
Customs and Excise (Spirit) (Rebate) Regulations, 1997 [SI 59 of 1997] Third Schedule ("Rebate of Excise Duties") item 1 (p) and (w)	"eighty dollars".	150	1.50

<i>Provision</i>	<i>Current amount 2021</i>	<i>2022 Monetary Amount (ZWL)</i>	<i>2022 Monetary Amount (USD)</i>
Customs and Excise (Tyre Manufacture rs) (Rebate) Regulations, 2001 (SI 265 of 2001) Section 5 ("Registration of manufacture rs") (6) and (7)	"one thousand dollars" six hundred dollars	2,600	200
Section 60 ("Goods in transit")(10)(b)	"forty thousand dollars".	65,000	500
Section 172 ("Rent for State warehouse") (1) (a)	"one hundred and sixty dollars"	260	2
Section 172 ("Rent for State warehouse") (1)(b)	"three hundred twenty dollars".	520	4
Section 172 ("Rent for State warehouse") (1) (c)	"four hundred and eighty dollars".	800	6
Section 172 ("Rent for State warehouse") (1)(d)	"eight hundred dollars".	1,300	10
Section 174 ("Accounting fee")	"eight hundred dollars".	1,300	10
Section 175 ("Clearance fee")	"eight hundred dollars".	1,300	10
Section 175B ("Cancellation fee")	"four thousand dollars"	6,500	50
Section 216A ("Licensing fee")	"forty thousand dollars".	65,000	500

ANNEX 1: BLOCKED FUNDS ON RBZ BALANCE SHEET AS AT 31
DECEMBER 2020

Name of creditor	Debt Source	Date Signed	Initial Amount	Outstanding Balance
FUEL SUPPLIERS				
Trafigura	Trafigura	Dec-17	390,000,000.00	193,734,273.88
Total Zimbabwe	South Africa	Oct-19	45,951,030.78	36,241,436.95
Glencore/Zuva	UK	Dec-18	51,283,600.13	30,996,413.57
IPG	Kuwait	Oct-18	23,450,320.00	20,906,142.59
Praise Petroleum	Zambia	Mar-19	27,196,508.99	14,509,552.29
Transoil - JK Motors	Transoil-JK Motors	Feb-19	5,834,436.94	529,442.45
Engen	South Africa	Jul-20	62,580,585.88	62,580,585.88
Redan	Puma Energy (Pvt) Ltd	Jul-20	27,711,502.62	27,711,502.62
Pickglow	South Africa	Jul-20	2,874,509.00	2,674,509.00
ZX Fuel	USA	Jul-20	7,404,925.86	7,404,925.86
Strauss Logistics	United Kingdom	Jul-20	12,637,202.48	3,243,618.00
Storm Energy	Storm Energy S.A	Jul-20	1,099,292.17	1,099,292.17
ZUVA		Jul-20	30,000,000.00	26,984,722.25
GREENFUELS		Jul-20	38,800,000.00	38,800,000.00
XTREME OILS		Jul-20	2,277,614.67	2,277,614.67
JK Motors		Jul-20	172,760.00	172,760.00
SAKUNDA		Jul-20	43,637,826.05	43,637,826.05
Sub-Total			827,957,783.07	513,504,618.23
MAIZE SUPPLIERS				
Afgrain	Mauritius	19-Oct-18	100,000,000.00	33,299,167.91
ASP Marketing	South Africa	2008 & 2016	36,705,187.78	23,700,000.00
Holbud	UK	2004 & 2016	100,185,184.26	71,276,472.49
Cloudburst	South Africa	2015-16	11,941,957.97	8,537,466.09
IETC	Agri Commodities	2015-16	8,701,288.00	8,701,288.00
Sub-Total			257,533,618.01	145,514,394.49

AIRLINES				
IATA	International	13 July, 2020	80,183,048.87	79,183,048.87
Emirates	UAE	13 July, 2020	62,779,852.11	51,242,965.01
Fastjet	Kenya	13 July, 2020	25,241,113.60	16,973,668.00
RwandAir Limited	Rwanda	13 July, 2020	17,730,483.00	14,987,765.06
Kenya Airways	Kenya	13 July, 2020	7,901,791.40	-
KLM Royal Dutch	Kenya	13 July, 2020	145,214.25	-
British Airways	UK	14 July, 2020	53,135.00	-
South African Airways	South Africa	13 July, 2020	18,714,382.50	7,060,346.10
Ethiopian	Ethiopia	13 July, 2020	11,766,012.70	6,634,440.71
Airlink	South Africa	13 July, 2020	975,000.00	975,000.00
LAM Mozambique Airways	Mozambique	13 July, 2020	317,775.38	317,775.38
Air Namibia	Namibia	13 July, 2020	518,791.90	165,000.00
TAAG Angolan Airlines	Angola	13 July, 2020	147,311.16	71,479.66
Sub-Total			226,473,911.87	177,611,488.79
GRAND TOTAL				836,630,501.51

ANNEX 2: PRIVATE SECTOR BLOCKED FUNDS AS AT 25 SEPTEMBER 2021

Applicant	Nature of Transaction	Approved Amount (US\$)	Balance Outstanding as at 25 September
Aayu Packaging Private Limited	Machine Spares	12,993.40	-
ABB Company	Equipment	604,237.00	
ABC Money Lenders	Micro - Finance	613,635.62	-
AC DC Dynamics Pl Ta Natural Air	Equipment	44,499.25	
AC DC Dynamics	Import of Goods	334,970.21	379,469.46
Ace foam	Raw materials	814,900.96	
Ace Foam	Raw materials	93,697.99	908,598.95
Acol Chemical Holdings	Raw materials	261,384.85	
Acol Chemical Holdings	Raw materials	771,974.59	
Acol Chemical Holdings (Pvt) Ltd	Dividend	850,000.00	
Acol Chemical Pvt Ltd	Activated carbon (Mining), caustic soda flakes, sulphuric acid, chemicals for rubber industry	67,972.11	
Acol Chemicals	Raw Materials	94,508.14	
Acol Chemicals	Chemicals	260,133.67	
Acol Chemicals	Chemicals (polyethers)	10,493.00	2,316,466.36
ACT Investments	Dividends	653,140.00	653,140.00
Afgri Zimbabwe	Tractors, Combine harvesters	985,027.02	985,027.02

Africa Enterprise Network Trust	Dividends	8,014,326.00	8,014,326.67
Africa Group Lubricants	Mining Lubricants	55,000.00	55,000.00
Africa Steel	Goods Import	614,247.86	614,247.86
African Banking Corporation	Money market investments	1,750,000.00	
African Banking Corporation	Money market investments	1,500,000.00	
African Banking Corporation	Money market investments	1,000,000.00	
African Banking Corporation	Money market investments	3,068,750.00	
African Banking Corporation	Money market investments	1,750,000.00	
African Banking Corporation	Money market investments	1,691,545.05	
African Banking Corporation	Money market investments	900,000.00	-
African Century Limited	Loan	1,315,267.00	
African Century Limited	Promissory note	910,833.33	
African Century Limited	Dividend	527,144.00	
African Century Limited (ACL)	Offshore loan -Promissory Note	1,855,417.90	
African Century Limited (ACL)	Offshore loan -Promissory Note	1,221,517.38	
African Century Limited (ACL)	Offshore loan -Promissory Note	1,171,388.90	
African Century Limited (ACL)	Offshore loan -Promissory Note	608,888.88	
African Century Limited	Offshore loan	5,214,763.00	
African Century Limited	Offshore loan	937,193.41	
African Century Limited	Offshore loan	527,144.00	
African Century Limited	Offshore loan	3,282,624.00	
African Century Limited (ACL)	Offshore loan -Promissory Note	565,138.88	13,751,778.79
African Distillers Ltd	Equipment/ Machinery	33,012.52	33,012.52
African Vehicle Clearing Services (AVECS)	Non Resident Corporate Account balance	77,583.00	-
Aggreko International	Residual Rental/Lease Charges for Electricity Generation	6,237,411.00	6,237,411.00
Agribank	Loan	1,483,808.00	-
Agribank	Loan	25,582,920.27	23,841,727.95
Agricon Equipment	Machine Spares	1,517,473.91	1,517,473.91
Agricon Equipment	Tractors and Spares	215,565.86	-
Agricon Equipment	Agriculture and Construction	579,398.34	794,964.20
Agriquest	Offshore loan	12,658.87	12,658.87
Agriswiss Zimbabwe (Pvt) Ltd	Maize grits, Soya Bean Meal, Wheat, Sugar Beans, Popcorn	26,967.79	-
AgriSwiss Zimbabwe (Pvt) Ltd	Maize grits, Wheat, Sugar Beans	315,068.45	340,261.93
Alex Stewart International LLC	Non Resident Account	537,177.24	-
All Commodity Exports (Pvt) Ltd	Wheat	104,518.37	-
All Commodity Exports	Wheat imports & managementconsultant	136,432.00	240,950.57
Alliance Media	Importation of Street poles	1,721,905.06	656,305.06
Alpha Packaging	Raw materials	145,174.00	-
Ambassador Investments	Offshore loan	277,345.59	-

Amitas Solution (Pvt) Ltd	Software licence fees	7,256.31	7,212.79
Anglican Diocese of Harare	Loan	2,619.18	2,632.00
Annapolis INVESTMENTS	Direct Loan	352,950.00	-
Annunaki	Dividend	540,000.00	540,000.00
Annunaki Investments	Offshore loan	1,097,265.49	1,097,265.50
Annunaki Investments	Offshore loan	2,232,140.55	2,232,140.55
Arenel (Pvt) Ltd	Freight, Finished Products	358,055.21	-
Arenel	Offshore loan	254,437.00	612,493.17
Assa Abloy Chubb Locks Union	Lock sets, Smoke detectors,	1,381,918.65	1,381,918.65
Associated Foods Zimbabwe	Loan	2,000,000.00	-
Associated Foods Zimbabwe	External Loan	349,005.56	2,299,005.56
Associated Newspapers	Softwares	23,001.00	23,001.00
Astra Paints	Raw materials	367,463.22	-
Astra Chemicals	Enzymes	918,303.00	-
Atherstone & Cook/Wind Mill	Offshore debt	1,457,500.00	1,457,500.00
At The Ready Wholesalers	Clothes and groceries	1,973,490.17	-
Auto Tyre Zimbabwe	Tyres	217,380.33	217,380.33
Automotive Distributors	Motor Vehicles	1,008,470.00	1,008,470.00
AVM Africa (Pvt) Ltd	Importation of buses	421,000.00	421,000.00
Axia	Dividends	2,946.63	2,946.63
Axis Solutions	Software licence fees	279,822.70	39,558.39
Ayan Trading	Thai White Rice, Pasta Spaghetti	7,544,742.75	5,976,921.75
Ayestock Investments	Knapsack Sprayers	368,094.00	-
Ayrton Investments	Fuel	449,040.00	449,040.00
AZBO Investments	Fabrics	1,528,888.28	1,528,588.28
B Braun Zimbabwe	Pharmaceuticals	215,927.71	-
B Braun Zimbabwe	Pharmaceuticals	1,088,321.00	1,088,321.00
Baines Imaging Group	Equipment	335,000.00	-
Baines Imaging Group	Equipment/ Machinery	10,075.28	335,000.00
Baketeck Zimbabwe	Flour additives and improvers	37,880.00	37,880.02
Balcair Investments (Pvt) Ltd	Offshore loan	996,059.00	996,059.00
African Banking Corporation	Offshore loan	2,225,226.43	-
Bannadeer Investments	Aluminium profiles, bars, rods	10,234.77	10,234.77
Barco Chemicals	Cleaning chemicals raw materials	179,844.40	179,844.40
Barwon Downs (Pvt) Ltd	Royalties	14,430.00	14,430.00
Barzem	Spares	591,714.00	591,714.44
Battery Centre (Pvt) Ltd	Motor vehicle oils	40,259.09	40,259.00
BEIQI Zimbabwe	Motor Vehicle and Spares.	460,865.26	-
Beiqi Zimbabwe	Motor Vehicles	793,397.23	-
BEIQI Zimbabwe (Pvt) Ltd	Loan	881,708.78	2,127,482.10
Beitbridge Bulawayo Railway Private Limited	Locomotive, Spares, Fuel and Hiring Services	7,033,267.55	-
Beitbridge Bulawayo Railway	Dividends	3,187,501.00	9,045,768.55

Bertech P/L T/A Motortorque	Tyres	43,333.33	-
Bertech P/L T/A Motortorque	Tyres	18,831.69	-
Best food processors	Machinery spares	24,824.50	24,824.80
Bitumen World	Zambezi Bulk RSA	52,486.82	52,486.32
Blackbox Investments	Raw Materials	1,887,616.86	1,887,616.86
Blackwood Hodge Zimbabwe	Trucks and vehicle spares	796,470.19	796,470.19
Blue Ribbon Foods	Wheat	3,771,567.00	3,771,567.00
Blue Ribbon	Offshore loan	2,821,031.00	2,821,031.00
Blue Track Investments	Intermediate goods	230,352.00	-
Blue Track Investments	Duplex, core paper, Resin, Fibre, Spare parts	1,915,611.88	1,915,611.88
BOC Gases	Dividends	3,188,585.70	-
BOC Zimbabwe (Pvt) Ltd t/a BOC Gases	Manufactured goods	1,355,593.76	4,544,179.46
Boc Gases	Gas and gas equipment	2,036,263.59	-
BOC Gases	Gas	10,637.29	2,036,263.59
Boka Tobacco Floors	Machinery	2,830,298.88	2,630,298.88
Borealis L.A.T GMBH	Non-Resident Corporate account balance	2,300,000.00	2,299,842.40
Brands Africa	groceries, personal care products and beverages	1,215,002.00	357,501.20
Brands Fresh	Food	373,143.76	186,571.85
Breastplate Services	Cleaning equipment	2,421,102.61	1,521,102.61
Brian Rodney Broom	Investment funds	1,465,347.90	1,265,347.90
Bridge Shipping Zimbabwe	Freight on Board	66,013.50	-
British American Tobacco	Machine Spare Parts	41,563.52	
British American Tobacco Zimbabwe Pl	Technical Fees & Spares	543,451.92	
British American Tobacco (Pvt) Ltd	Tobacco and cigarette	616,145.71	
British American Tobacco	Dividends	14,826,079.00	
British American Tobacco	Dividends	324,898.99	16,352,138.92
British American Tobacco	Spare Parts And Raw Materials	2,854.08	2,854.08
British American Tobacco Zimbabwe Pl	Machine spares, Wrapping materials	10,009.05	10,009.05
Browns Wholesale	Stationary, Newsprint	24,859.00	-
Browns Wholesale	Stationery and Newsprint	17,298.00	15,262.76
BullRed Farming	Inventory	9,420.00	9,419.82
CABS	Offshore loan	16,554,672.43	
CABS	offshore	1,302,061.92	
CABS	Offshore loan	7,236,580.68	
CABS	Offshore loan	2,540,809.68	10,004,822.75
Cadco	Manufactured goods	51,560.59	51,560.59
Cairns Foods Limited	Equipment and food	139,667.70	-

Cairns	Flavours	92,361.46	
Cairns Foods Limited	Palm Oil	29,203.81	
Cairns Foods Limited	Food stuff	2,598.49	
Cairns Foods Limited	Spares	415.13	-
Cairns Food Limited	Manufactured goods	182,005.32	
Cairns Foods Ltd	Bearings	1,238.54	-
Cambria Africa Plc Harare	Loan	900,000.00	
Cambria Africa Plc Harare	Loan	75,642.46	75,642.00
Cangrow Trading (Pvt) Ltd	Offshore loan	250,000.00	
Cangrow Trading (Pvt) Ltd	Offshore loan	2,450,000.00	
Cangrow Trading (Pvt) Ltd	Machinery Spares and Crude Soya Oil	2,277,981.31	-
Cape Island Construction	Dividends	220,700.00	220,700.00
Capmore Investments	Machinery, Software Licences	308,682.20	308,682.20
Carnaud Metalbox	Goods and Services	7,559,457.05	-
Carnaudmetalbox	Offshore loan	713,250.77	-
Carnaud Metalbox	Goods and Services	368,826.93	-
Carnaudmetalbox	Offshore loan	8,700,969.36	3,283,687.93
Casadella Biscuits	Baking materials	60,753.87	60,753.87
CBZ Bank	Offshore loan	259,847,180.00	230,366,288.02
CBZ Bank	Offshore loan	40,433,517.21	-
CBZ Bank	Offshore loan	8,165,204.00	-
CBZ Bank	Offshore loan	6,002,825.91	-
CBZ Bank	Offshore loan	5,366,667.00	-
CBZ Bank	Offshore loan	5,288,717.66	-
CBZ Bank	Offshore loan	2,795,444.43	-
CBZ Bank	Offshore loan	2,795,444.43	-
CBZ Bank	Offshore loan	1,608,871.00	-
CBZ Bank		1,000,000.00	-
CBZ Bank	Offshore loan	1,428,089.65	-
CBZ Bank	Loan facility	2,959,350.00	56,844,467.08
Central Millers	Wheat	181,677.92	181,677.92
CFAO Motors	Motor Vehicles	721,488.00	-
CFAO Motors Zimbabwe	Vehicles	123,228.22	-
CFAO Motors	Motor vehicles	238,541.37	960,028.95
CFI Holding T/A Farm And City	Mixed Medicaments And Supergrain Bags	47,963.37	47,963.37
Chaco Trading	Potato Sorting Machine, Aspirator Pre-Cleaner & Loan	896,989.54	896,989.54
Champions Insurance Company	Insurance reinsurance	24,334.36	24,334.36
Chapman Chartered Accountants	Subscription fees	3,087.72	3,087.72
Charles Stewart Day Old Chicks	Offshore loan	50,000.00	-
Charles Stewart Day Old Chicks Pvt Ltd	Hatching Eggs	12,598.62	62,598.62

Chem Source	PVC Granules	26,180.00	26,180.00
Chicago Cosmetics	Goods	224,238.37	-
China Jiangxi Corporation	Equipment	1,600,692.81	1,600,692.81
China Nanchang Engineering Pvt	Treasury Bills	18,829,077.26	-
China Nanchang Engineering Pvt	Offshore loan	4,978,875.00	23,607,952.26
Chips Enterprise Solutions	Software Licence Fees	32,161.10	-
Chips Enterprise Solutions	Software license fees	1,215,689.83	-
Chips Enterprise	Software licence and maintenance fees	177,682.75	1,425,533.68
CIMAS	Software Licence Fees	1,301,178.18	-
CIMAS Medilab	Software licences	18,407.40	-
Classic Tobacco Company (Pvt)	Offshore loan	10,800,000.00	10,313,021.40
Coghlan Welsh And Guest O/A Icejay Investments (Pvt) Ltd	Offshore loan	4,843,785.95	-
Colonel Lionel Dyke	Money Market Investment	119,117.18	119,117.18
Colovane Services (Pvt) Ltd T/A Fuchs Lubricants	Oil, Lubricants, Engine Cleaner, brake fluid,	122,820.53	-
Commercial Refrigeration (Pvt) Ltd	Cabinet assembly, plastic cables ties	100,909.80	100,909.80
Complink Systems	Computer Equipment	39,484.89	39,484.89
Comridge Trading (Pvt) Ltd	Loan	625,000.00	625,000.00
Comtex Trading	Offshore Offshore loan	1,000,000.00	-
Comtex Trading	Offshore Offshore loan	650,000.00	-
Comtex Trading	Offshore loan	200,000.00	-
Comtex Trading	Offshore loan	80,000.00	-
Connick Investments	Mobile handsets	985,757.90	-
Consultus Publishing Services	Education textbooks	417,463.15	417,463.15
Continental Marketing	Medical equipment	95,029.00	90,756.90
COOPERS ZIMBABWE	Intermediate goods, Services	538,220.83	538,220.83
Copier Parts Company	Offshore loan	220,413.17	-
Copier Parts Company	Printing equipment and accessories	499,927.00	-
Copier Parts	Computer consumables and accessories	1,111,534.93	1,262,338.59
Coram Mushuta	Property sale proceeds	140,000.00	-
Corpserve Registrars Pvt Ltd	Dividends	234,311.97	-
Corpserve Registrars Pvt Ltd	Dividends	7,967.42	257,606.39
Corpserve Registrars Pvt Ltd	Dividends	4,453.44	4,453.00
Corpserve Registrars Pvt Ltd	Dividends	42,478.54	42,478.54
Corpserve Registrars Pvt Ltd	Dividends	10,557.45	10,557.00
Corpserve Registrars Pvt Ltd	Dividends	46,915.57	-
Corpserve Registrars Pvt Ltd	Dividends	5,323.24	-
Corpserve Registrars Pvt Ltd	Dividends	28,695.00	-
Corpserve Registrars Pvt Ltd	Dividends	3,758.99	-
Corpserve Registrars Pvt Ltd	Dividends	1,997.48	-

Corpserve Registrars Pvt Ltd	Dividends	1841.76	-
Corpserve Registrars (Pvt) Limited	Dividends	495,901.00	-
Corpserve Registrars Pvt Ltd	Dividend	15,327.00	-
Corpserve Registrars Pvt Ltd	Dividends	1773.24	580,565.53
Cortech Solutions	Electric devices	38,648.95	38,648.95
Courseview Investments (Pvt) Ltd	Offshore loan	847,062.40	197,062.00
CP Chemicals	Agro Chemicals	11,724,095.00	11,724,095.40
CPS Africa Pvt Ltd	Dark chocolates & Palm Olein	195,669.39	195,669.39
Credfin	Offshore loan	861,685.26	-
Credifin	Offshore loan	364,321.02	-
Credifin Pvt Ltd	Offshore loan	2,795,664.13	17,999.98
Crispy Chicken Restaurants	Offshore loan	3,309,062.72	3,309,062.72
Croco Holdings	Guarantee	400,000.00	-
Croco Motors	Motor vehicles	1,971,275.88	200,000.88
Cummings Zimbabwe	Importation of diesel enginegenerators	4,238,861.97	-
CZI	Workshop fees	12,953.10	11,663.26
Dairibord Holdings	Offshore loan	321,257.65	-
Dairibord Holdings	Offshore loan	531,138.72	1,841.76
Dasapa Trading	Offshore loan	215,116.67	-
Datlabs	Pharmaceutical goods	108,471.00	74,644.12
DCC Tapson and Sons PL	Offshore loan	63,078.00	-
DCC Tapson and Sons PL	Offshore loan	54,946.00	118,024.00
Debshan (Pvt) Ltd	Offshore loan	4,739,518.00	-
Delta Beverages	Dividends	104,420,879.72	-
Delta Beverages	Import of Goods & Services	48,543,125.59	-
Delta Beverages	Offshore loan	3,900,000.00	-
Delta Beverages	Goods & Services	3,459,804.72	-
Delta Beverages	Offshore loan	23,869,205.25	142,298,700.57
Dendairy Limited	Raw materials	609,670.16	-
Dendairy (Pvt) Ltd	Offshore loan	3,036,136.70	-
Dendairy (Pvt) Ltd		500,000.00	-
Dendairy Zimbabwe	Raw materials, Freight and labour services	434,938.34	-
Dendairy Pvt Ltd	Offshore loan	95,994.08	-
Dendairy	Raw materials	1,877,478.52	29,788.48
Devetail Consultancy	Crude Palm Oil	32,399.31	-
Diefracmack Marketing Pvt Ltd	Offshore loan	176,510.52	176,510.52
Directory Publishers	Repairs and Maintenance,	122,513.00	122,513.00
Distell Limited	NRTA	22,857,263.08	-
DMD Health Care	Medical goods/pharmaceuticals	201,244.00	-
DMD Healthcare	Medical goods	14,117.00	-
DMD Healthcare	Pharmaceuticals	333,767.10	-

Dmd Healthcare	Medical goods/pharmaceuticals	800.08	549,928.18
Dorota Trading	Offshore loan	2,256,097.69	2,048,000.00
Douglas St Ledger	Equipment	171,359.76	171,359.76
Drummond Ranching (Pvt) Ltd	Offshore loan	375,000.00	375,000.00
Duzzit Clothiers	Fabric, Freight charges	17,568.82	17,568.82
Eagle Italian	construction	179,000.00	-
ECOBANK ZIMBABWE	group shared services for ICT systems and support service	4,145,883.00	-
Ecobank		5,420,000.00	-
Ecobank Zimbabwe	Money Market Investments	17,000,000.00	8,769,053.50
Econet Wireless	Rights issue, Debenture proceeds	24,329,966.00	-
Econet Wireless	Dividends	48,304,401.65	-
Econet Wireless (Pvt) Ltd	Network Equipment	71,319,863.71	-
Econet Wireless (Pvt) Ltd	Core Network Equipment& Support Services	2,411,214.39	-
Econet Wireless (Pvt) Ltd	Car tracking platform	610,084.68	-
Econet Wireless (Pvt) Ltd	Revenue Assurance, Fraud mgnt Services	486,229.22	-
Econet Wireless Pvt Ltd	Software Licence fees and	1,161,121.69	-
Econet Wireless (Pvt) Ltd	Communication and network	1,788,526.15	-
Econet Wireless (Pvt) Ltd	Sim Packs	292,830.20	68,796,533.28
Edgars Store Ltd	Franchisee fees	540,000.00	540,000.00
Eduloan Zimbabwe	Offshore loan	757,581.09	757,581.09
Eduurate Investments	Grain import	7,951,072.35	1,955,080.74
Edward C. Walton	Disinvestments from portfolio	95,000.00	-
EFT Corporation Zimbabwe (Pvt)	Offshore loan	318,330.00	318,330.00
Elimobil Enterprises Pvt Ltd	Earthmoving, Motorbike, Tractors	947,311.00	947,311.00
Emeritus Re-insurance	Insurance claims and premiums	574,940.36	-
Emeritus Reinsurance Pvt Ltd	Software License fees and premiums	209,255.64	-
Engen Petroleum	Offshore loan	21,696,847.11	-
Engen Petroleum Zimbabwe (Pvt)	Fuel&Late Payment Penalty Interest	22,694,444.00	-
Engen Petroleum	Offshore loan	10,674,508.80	-
Engen Petroleum Zimbabwe (Pvt) Ltd		390,007.00	-
Engen Petroleum Zimbabwe Pvt	Lubricants	474,503.58	-
Engen Petroleum Zimbabwe (Pvt)	Fuel	6,650,275.39	30,809,229.00
Enterpro Pvt Ltd	Equipment and Software Licence	43,140.00	-
EOH Mthombo (Pty) Ltd	Non-Resident Transferable Account	3,709,312.35	3,707,300.35
Epiroc Zimbabwe	Machinery and Spares	195,856.00	-
Epiroc Zimbabwe	Offshore loan	3,120,660.00	-

Epiroc Zimbabwe (Formerly Atlas Corp)	Equipment/ Machinery and spares	579,058.00	-
EPIROC ZIMBABWE	Equipment	159,686.00	3,476,202.15
Ethiopian Airways	Corporate Non Resident (Transitory) Account	12,095,209.97	-
Evans Shepherd (Pvt) Ltd	Importation of text books	18,550.00	18,550.00
Eversharp	Exercise book making machine	431,718.91	-
Eversharp	Various items	25,840.00	385,840.90
Extreme Oils	Offshore loan	2,277,614.67	2,277,614.67
Fastjet Zimbabwe Limited	Aircraft lease, and South Africa Home Affairs penalty	2,716,375.60	-
Fastjet Zimbabwe Ltd	Offshore loan	22,524,738.00	6,932,635.57
FBC Bank	Offshore loan	90,000,000.00	10,000,000.00
FBC Bank	Offshore loan	10,000,000.00	887,188.00
FBC Building Society	Loan	2,185,585.39	316,274.84
Fert - Map Pvt Ltd	Fertiliser	4,017,804.17	-
Fert-Map Pvt Ltd	Polywoven bag machine, Fertiliser	579,171.35	4,196,975.50
First Instrumentation	Factory spares, and Biometric System	45,427.52	45,427.82
First Mutual Reinsurance	Reinsurance	846,351.94	828,959.94
First Transfer Secretaries	Dividends	260,105.00	-
First Transfer Secretaries	Dividends	2,462,823.53	-
First Transfer Secretaries	Dividend	4,118,303.88	6,431,127.41
Flame Lily Venture Capital	Dividend	960,000.00	260,000.00
Fliknik Enterprises	Groceries	4,451,708.24	3,451,708.24
Flooktex Enterprises Pl	Raw materials and Spares	296,236.51	-
Flooktex Entreprises	Polyester Yarn and Fabrics	84,608.58	-
Folkton Enterprises	Offshore loan	288,288.00	-
Folkton Enterprises	Offshore loan	143,025.00	-
Folkton Enterprises	Offshore loan	122,834.00	554,147.00
Food And Industrial Processors	Intermediate goods	35,250.00	-
Food and Industrial Processors	Importation of raw materials	1,860,385.87	1,895,635.87
Forever Living Products	Cosmetic Products	92,559.00	92,558.58
Fossil Agro (Pvt) Ltd	Agrochemicals	1,281,413.25	-
Fossil Agro (Pvt) Ltd	Agro Chemicals	4,866,340.00	-
Fourx Pvt Ltd	Equipment & machinery	17,446.50	-
Fourx	Equipment/ machinery	160,502.66	119,944.61
Frenkel Textiles Private Limited	Hotel bed linen and towels	244,240.66	244,240.06
Frolgate Technology (Pty) Ltd	Equipment and Machinery	289,074.88	-
Frugiparus (Pvt) Ltd T/a Food	Franchise Fees	79,135.71	79,135.00
GEC Zimbabwe	Transformers, income feeder, installation and commissioning of income feeder	265,464.13	240,728.22

Gill Godlonton & Gerrans Legal Practitioners	Debt Collection	446,000.00	-
Gill, Godlonton & Gerran	Disinvestments proceeds	1,605,502.99	1,847,188.00
Gladmill Investments (Pvt) Ltd	Offshore loan	4,168,737.93	-
Gloworm Investments	Offshore loan	200,000.00	-
Golden Beams Developments (Pvt) Ltd	Offshore loan	750,000.00	-
Golden Horizon International Holding Ltd	Consumables and Spares	2,341,390.58	-
Golden Horizon International Holding Ltd Zimbabwe	Offshore loan	2,810,000.00	5,151,390.58
Gold Leaf Tobacco		324,301.64	-
Gonvil Investments	Loan	153,770.00	153,770.00
Grant Thornton	Offshore loan	272,936.11	272,936.11
Green Fuel	Offshore loan	800,000.00	-
Green Fuel	Offshore loan	38,000,000.00	33,750,000.00
Greenwood Parke Eye Centre	Medical Supplies	1,651.59	-
Gripton Investments	Mobile handsets	595,000.00	595,000.00
Guild Of Spar Grocers	Retainer: supply, support & maintenance	16,780.09	-
Guild of Spars	Services	15,120.20	15,117.20
H&H Microfinance (Pvt) Ltd formerly Litreton Investments	Offshore loan	194,781.37	-
Halsman Enterprises (Pvt) Ltd	Floor polish	21,789.05	21,789.05
Hang-Up (Pvt) Ltd	Manufactured goods	228,916.63	-
Heliflex Investments (Pvt) Ltd	equipment	168,964.65	-
Heritage Park	Offshore loan	186,668.00	-
Holbud Ltd	Treasury Bills	34,378,296	-
Holbud Ltd	NRTA	304,000.00	39,574,158.07
Honda Centre	Offshore loan	768,334.14	-
Horizon Healthcare Services	Patient monitors	31,876.44	-
Hunyani Paper and Packaging Ltd	Paper reels and board, interest on overdue amounts	6,650,712.16	-
Hunyani Paper & Packaging	Paper reels, IT consultancy,	2,100,912.08	-
Hunyani Paper & Packaging	Paper reels, IT consultancy,	426,521.66	6,070,163.33
Hyderry Ltd	Loan	1,389,000.00	1,389,000.00
I Pack Zimbabwe Limited	Machinery and Equipment	193,925.00	-
Ieccash International Limited	Software license fees	61,135.56	-
Ichthus Cranes Pvt Ltd	Grove Terrain Crane and accessories	1,085,150.00	1,085,150.00
IETC	Offshore loan	7,799,480.00	-
IETC Zimbabwe	Offshore loan	665,000.00	-
IETC Zimbabwe	Offshore loan	665,000.00	-

IETC	Offshore loan	2,415,000.00	-
IETC	Offshore loan	901,808.00	-
IETC	Offshore loan-repayable grant	386,666.67	3,701,288.00
Imara Capital	Dividends	783,049.43	783,049.43
Imperial Plastics (Pvt) Ltd	Machinery	52,000.00	52,000.00
Inamo Agriculture	Offshore loan	762,782.92	-
Inamo Investments	Offshore loan	1,321,956.52	-
Indale Truck And Trailer	Intermediate Goods	13,778.72	13,778.72
Indigo Plastics (Pvt) Ltd	Offshore loan	63,355.50	63,355.50
Indigovision Trading	LP Gas	448,122.17	314,587.81
Inductoserve (Pvt) Ltd	Earth Moving equipment	251,045.20	-
Inductoserve Private Limited	Tractors, Front end loaders, Tipper trucks	252,686.02	22,971.46
Innovent Zimbabwe	Computers and accessories	808,680.00	808,679.70
Innscoor Appliance Manufacturing	Offshore loan	173,862.00	-
Innscoor Appliance Manufacturing	Packaging material and Freight	372,506.54	-
Innscoor Appliance Manufacturing	Compressors and refrigerating	210,353.00	-
Innscoor Appliance Manufacturing (Capri)	Compressors for refrigeration	105,106.90	-
Innscoor Africa Limited	Baking ingredients	177,635.00	-
Innscoor Africa Limited	Importation of baking aids	288,853.99	-
Innscoor Africa Limited	Manufactured Goods	24,728.30	-
Innscoor Africa Ltd T/A Baker'S Inn Bakeries	Machinery / Equipment	38,905.81	-
Innscoor	Offshore loan	674,864.00	1,415,340.10
Institute Of Chartered Secretaries And Administrators In Zimbabwe.	Affiliation membership fees	52,761.00	52,761.47
Intaba Trading	Manufactured Goods	386,696.86	-
Intaba trading	Crop Care Chemicals, GrainProtectant	145,162.40	-
Intaba Trading Pvt Ltd	Insecticides	93,056.86	145,162.40
Interoll Trading Private Limited	Bitumen	314,112.23	-
Intertoll Zimbabwe		137,511.32	137,920.82
Intertoll Zimbabwe		1,125,000.00	-
Eduarte Investments Pvt Ltd	Offshore loan	15,098,192.21	-
Irvines Zimbabwe (Pvt) Ltd	Loan facility	3,136,164.00	1,786,164.00
Jiangxi International Zimbabwe	Second hand tipper trucks, loaders and excavator, and parts.	567,575.51	567,575.51
JK Motors	Fuel	172,760.00	172,760.00
Jin En International Zimbabwe	Offshore loan	4,557,750.00	4,557,750.00
Jonkershoek Trading T/A Tyre Chain Services Zimbabwe	Equipment- electric motor and crusher spares	38,853.24	-
Jonkershoek Trading T/A Tyre Chain Services Zimbabwe	Electric motor and crusher spares	349,338.41	388,191.65

JSS National Holdings	Manufactured goods and motor Vehicles	126,123.11	126,123.11
July Twenty Eight	Software Fees	285,831.48	285,831.48
Kaltrade Private Limited	Manufactured Goods	232,940.82	-
Kamoso Investments	Fuel	555,615.29	555,615.29
Kanokanga And Partners	Immovable property proceeds	77,359.17	-
Kanokanga And Partners	Debt collection	24,714.07	-
Kanokanga And Partners	Debt collection	24,312.28	-
Kanokanga And Partners	Debt collected	18,813.50	-
Kanokanga And Partners	Debt collection	11,000.00	125,313.87
Kantor and Immerman	Funds collected on behalf of client	59,000.00	59,000.00
Kanu Equipment Zimbabwe	Equipment	46,231.10	-
Kanu Equipment Zimbabwe Pvt Ltd	Spares	199,474.63	-
Kanu Equipment	Offshore loan	263,010.00	502,663.94
Katundu Trading (Pvt) Ltd	Offshore loan	543,311.67	-
Koala Park	Raw Materials	58,964.00	58,964.00
KPMG Zimbabwe	Membership fees, IT shared services, Marketing services, Professional and technical	926,804.49	-
KPMG ZIMBABWE	Services	293,257.58	1,220,062.07
Lafarge Cement Zimbabwe	Cement	1,114,981.94	-
Lafarge Cement Zimbabwe	Offshore loan	14,064,000.00	-
Lafarge Cement Zimbabwe	Loan Facility	1,005,882.00	13,233,860.23
Lake Harvest	Loan Facility	1,500,000.00	-
Larkcon Enterprises	Motor Vehicles & Freight Charges	227,673.00	227,673.00
Lazenbury Engineers (Pvt) Ltd T/A Toptech Computers	IT equipment	301,250.00	301,250.00
Lemonseed Investments	Assorted Goods	93,240.00	93,240.12
Le Sel Brands	Freight Charges	38,347.73	-
Le Sel Brands	Freight Charges for imported	159,451.24	-
Lesaffre Zimbabwe Pl	Factory Equipment	4,996,889.00	-
Lesaffre Zimbabwe	Offshore loan	45,190.49	5,042,079.49
Lethram Investments (Pvt) Ltd	Loan facility	44,368.79	44,368.29
Lilfordia School	Irrigation Equipment	12,550.00	12,550.00
Lion Stores	Household plastic ware	64,549.82	64,549.82
Livetouch Investments	Equipment/Machinery, spares	6,931,426.12	6,381,426.12
Lobels Bread	Raw materials	891,623.99	-
Lobels Bread Ltd	Raw Materials	788,875.51	301,904.43
Longman Zimbabwe	StanChart	91,373.31	91,373.31
Losave Investments	Materials	1,067,901.22	-
Losave Investments (Pvt) Ltd T/A Union Hardware	Building Materials	388,260.97	-
Losave (Pvt) Ltd t/a Investments Union	Building materials	23,679.40	-

Losave Investments (Pvt) Ltd T/A Union Hardware	Lamp Lights And Lamp Holders	19,321.00	-
Losave Investments (Pvt) Ltd t/a Union Hardware	Manufactured goods	1,486.19	443,960.65
Lospen Farming	Blueberry Plants	94,727.72	-
Lospen Farming	Pruning containers	52,155.00	-
Lospen Farming	Blueberry substrate	27,617.47	5,069.19
Lotus Stationery Manufacturers	Manufactured Goods	285,347.59	-
Lydon Properties	Rice and Popcorn	169,801.09	169,801.00
Ma Auto Suppliers	Motor Spares	55,953.59	55,953.59
Mac Brothers	Offshore loan	108,992.44	-
MAC Brothers Zimbabwe	Catering Supplies	22,873.13	-
Macoil Gas	Fuel	2,831,467.66	2,323,854.00
Mafuro farming	Loan	486,996.16	-
Major Meats Butchery	Offshore loan	96,775.00	-
Major Meats Butchery	Offshore loan	250,000.00	346,775.00
Malitech Holdings	Equipment	136,588.94	-
Mall Route Group	Importation of Bitumen	31,958.00	31,958.00
Mark Manolios Sports	Sports Apparel	13,996.92	13,996.62
Marsh Insurance Brokers Zimbabwe	Dividends	442,500.50	442,500.50
Masimba Industries Pvt Ltd T/A Masimba Holdings	Steel Products	461,146.62	-
Masimba Holdings	Directors Fees, Formwork, Tipper trucks	26,855.03	488,001.65
Matabeleland Clothing Manufacturers Pvt Ltd	Clothing Material	91,384.71	-
Matsa Energy Pvt Ltd	Gas	683,067.83	-
Mawere Sibanda Commercial Lawyers	Debt collection	802,444.00	685,344.00
Mbudzi Peoples Market	Offshore loan	860,000.00	-
Medent (Pvt) Ltd	Respiratory wear/personal protective equipment	170,147.07	-
Mediwise Medical	Medical consumables	212,688.00	212,688.00
Medsure Healthcare Pl	Health Equipment and	203,018.20	-
Medsure Diagnostics	Health Products	744,996.73	948,104.93
Medtech Education and Laboratory	Goods	61,215.18	-
Mega Market	Goods	467,667.07	-
Mega Market	Groceries and spare parts	12,521,608.00	-
Mega Pak Zimbabwe	Manufactured goods	27,065,793.16	-
Mega Pak Zimbabwe Pvt Ltd	Technical fees, Royalty, materials, closures, mould rentals, seal kit, machine spares	2,650,390.48	8,585,470.81
Mezzotin	Offshore loan	250,000.00	-
Mhishi Nkomo Legal Practice	Property sale proceeds	51,609.54	51,609.54
Microhub Financial Services	Offshore loan	562,345.00	-

Microhub Financial Services	Offshore loan	110,829.66	673,174.66
Microred Zimbabwe	Loan facility	898,233.43	-
Millechem Zimbabwe T/A Gardoserve (Pvt) Ltd	Loan facility	416,396.22	416,396.22
Minch Structures T/A Unifit	Offshore loan	348,000.00	348,000.00
Mining Industry Pension Fund	Pension benefits	884,073.04	884,073.04
Mota-Engil Engenharia	Offshore loan	11,686,146.00	-
Mota Engil Zimbabwe	Soares and explosives	2,438,542.64	-
Mota -Engil Zimbabwe	Offshore loans	9,811,146.00	23,635,835.53
Mountain King Investments	Air and oil filters	24,657.41	24,657.41
Mtsetwa and Nyambirai	Property sale proceeds	204,740.22	204,720.00
Munella Enterprise	Fertiliser	95,355.00	-
Munella Enterprises	Maize and Soya	273,191.56	-
Munella Enterprises	Soya cake	128,274.00	-
Munella Enterprises	Import of Sulphate of Potash	58,252.68	496,820.56
Mutare Bottling Company (Pvt) Ltd	Coca Cola Soft Drinks Pet & Cans	58,505.40	-
Mutare Bottling Company	Concentrates & soft drinks	54,768.00	-
Mutare Bottling	Beverages	1,035,470.10	-
Mutare Mart & Exchange (Pvt) Ltd	Household goods	136,998.00	136,998.00
N Bhadhela & Sons Wholesalers Pl	Cosmetics And Lion Matches	232,162.95	-
N. Bhadhela	Offshore loan	126,718.76	358,881.71
Naklon Trading	Splash car shampoo, Leather Care,	180,487.00	180,487.00
Nanavac Investments	Consumer goods	28,048.38	-
Nanavac T/A Choppies		23,443.71	-
Nanavac Investments T/A Choppies	Assorted Groceries	2,742,002.00	2,685,877.43
National Dairy Cooperative	Molasses	7,689.00	7,688.70
National Foods	Food additives	219,986.16	-
National Foods	Dividend	6,564,990.14	-
National Foods	Dividends	5,378,770.54	-
National Foods	Dividends	2,995,952.44	-
National Foods	Food	1,389,750.00	7,101,443.93
Natprint Zimbabwe	Importation of paper	240,259.06	-
Natprint Zimbabwe	Paper	353,275.72	-
Navro Investments T/A ArizaLTYRES	Imports of tyres	189,633.44	-
NEC Africa Pty	Non Resident Corporate Account balance	51,048.33	-
NEC Africa Pty	NRTA	611,540.00	462,588.33
Nedbank	Nostro-Gap	6,065,108.92	-
Nedbank Zimbabwe	Services and software licences	2,037,128.14	-
Nedbank Zimbabwe Limited	Management Services & Project Fees	4,356,684.69	5,942,945.79

Nestle Zimbabwe	Offshore loan	24,000,000.00	-
Nestle Zimbabwe	Goods and services	10,191,791.51	-
Nestle Zimbabwe (Pvt) Ltd	Various commodities, various fee types, machinery, salaries, laboratory charges	4,319,135.70	28,319,135.70
Nestorville Trading	Offshore loan	1,466,250.00	1,316,250.00
New Avakash	Pharmaceuticals	579,337.36	-
New Avakash	Medical Equipment and supplies	238,358.20	-
New Avakash International	Pharmaceuticals	3,509,361.21	-
New Avakash International	Pharmaceuticals	879,650.84	-
New Avakash International	Pharmaceuticals	487,772.00	-
New Avakash International	Pharmaceuticals	554,122.90	-
New Avakash International	Pharmaceuticals	30,030.00	-
New Avakash International	Pharmaceuticals	249,754.13	-
New Avakash International	Pharmaceuticals	306,866.00	6,835,252.83
New Health 263	Software License fees	103,679.76	103,679.76
Nexus Open Systems	Computer Accessories	210,687.58	-
Nice Sky Development	Offshore loan	1,000,000.00	-
Nicozdiamond Insurance	Maintenance fees and Reinsurance premiums	33,507.70	33,507.70
NMB Bank	Loan facility	8,244,148.10	8,244,148.12
NMB Bank	Dividend	259,022.86	259,022.86
NMB Bank	Loan facility	4,196,263.94	4,196,263.94
NMB Bank	DSTV Subscriptions	2,373,511.10	2,373,511.00
NMB Bank	Offshore loan	1,400,000.00	1,400,000.00
Olam Zimbabwe	Rice	1,331,810.45	-
OLAM Zimbabwe	Rice	1,480,190.45	-
Olam Zimbabwe (Pvt) Ltd	Rice	1,031,188.45	-
Old Mutual	Disinvestment proceeds	50,000,000.00	-
Old Mutual Investment Group	Software fees	156,958.21	-
Old Mutual Zimbabwe Limited	Dividends	14,250,000.00	-
Old Mutual Zimbabwe Limited	Dividends	5,343,750.00	-
Old Mutual Zimbabwe Limited	Dividends	5,343,750.00	-
Old Mutual Zimbabwe Limited	Dividends	3,562,500.00	-
Old Mutual Life Assurance Company (Pvt) Ltd	Consultancy Fees	676,573.27	-
Old Mutual Shared Services	Services	1,752,957.02	-
Old Mutual Zimbabwe Limited	Dividends	3,562,500.00	84,380,697.05
Olivine Industries	Loan facility	208,000.03	-
Olivine Industries	Loan facility	3,405,536.59	-
Olivine Industries	Offshore loan	4,000,000.00	-
Olivine Industries (Pvt) Ltd	Raw Materials & Service Fees	10,726,444.00	11,601,042.33
Omnia Fertilisers	Raw Materials	35,700.00	-

Omnia Fertilizer (Pvt) Ltd	Raw Materials	9,050,950.84	-
Omnia Fertiliser	Raw materials	1,022,488.74	10,073,439.58
Origen Corporation	Fertiliser	372,558.48	372,558.48
Papyrus (Pvt) Ltd	Stationary	322,275.19	322,275.19
Parrogate Investments	Amount erroneously deducted as interest on account	210,908.42	-
Parrogate Zimbabwe	Maize	1,541,939.00	-
Parrogate Zimbabwe (Pvt) Ltd	Offshore loan	635,000.00	1,452,847.73
Partspanel T/A Motovac	Spares	614,996.23	-
Paulos Construction	Importation of earthmoving	2,828,000.00	-
Paynet	Service payments	770,298.38	684,962.52
Paynet Zimbabwe (Previous)	Loan facility	264,058.00	227,608.91
Pedstock	Horticulture Material	10,564.00	10,564.00
Pelgin Consultancy Services (Pvt) Ltd	Earthmoving Equipment and Machinery	2,039,659.97	2,039,659.97
Peterhouse School	Loan facility	3,147.30	12,623.96
Pharmaceutical & Chemical	Pharmaceuticals	1,782,729.43	-
Pharmaceutical and Chemical	Medical goods	3,306,144.12	3,306,144.12
Phoenix Consolidated Industries	Textile fabrics	14,403.55	-
Picktalk investments	Offshore loan	2,000,000.00	-
Picktalk investments	Offshore loan	1,472,000.00	-
Piglow Investments	Paraffin, Petrol and diesel	2,874,509.00	2,674,509.00
Pioneer Hi-Bred Zimbabwe	Goods and Services	1,275,728.16	1,275,728.16
Pivotal Agro Services	Agro Chemicals	273,633.55	-
Pivotal Agro Services Pvt Ltd	Agro Chemicals	222,673.00	-
Pivotal Agro-Services	Agrochemicals	40,258.85	536,565.40
Polyoak Packaging Private Limited	Packaging Material & Hire	1,121,486.26	1,121,486.26
PPC Limited	Offshore loan	23,989,593.52	-
PPC Limited	Stanbic	431,621.92	-
PPC Zimbabwe Ltd	Rights issue proceeds	5,864,022.00	-
PPC Zimbabwe Ltd	Outstanding Dividends	16,115,404.49	19,042,642.61
Premeier Services Medical	Loan facility	70,194.70	-
Premier Service Medical Aid Society	Medical services	1,221.17	895,051.71
Prime Seed Co (Pvt) Ltd	Vegetable seed, vehicle, royalties, laptop, and medical aid	300,500.93	-
Primtrim Enterprises	Rice and Wheat	4,719,605.65	4,219,605.65
Probotflers	Royalty Fees	123,547.00	123,547.00
Proclassic Trading	Tyres	896,909.36	896,909.36
Prof Cakana T/A The Haematology Centre	Equipment	130,880.25	115,615.05

Profeeds	Intermediate Goods	159,364.00	117,653.58
Proglo t/a Frowane Engineering	Mining laboratory consumables	105,831.98	105,831.98
Prosperous Day Investments	Chemicals	857,595.12	857,595.12
Provalley	Raw materials and spares	555,516.00	-
Provalley	Corn starch	1,441,013.00	-
Provalley Zimbabwe	Hardware products	1,006,549.94	-
Provalley Zimbabwe	Hardware Products	12,051,349.17	-
Pulse Medical	Pharmaceutical goods	640,109.99	-
Pure Oil	Offshore loan	1,438,157.75	-
Pure Oil	Offshore loan	1,284,847.96	-
Pure Oil (NMB Bank)	Agri Commodities and Finance	1,395,585.45	-
Pure Oil	Offshore loan	1,110,589.59	-
Pure Oil (NMB Bank)	Agri Commodities and Finance	538,905.00	-
Pure Oil	Offshore Loan	1,069,070.60	-
Pure Oil	Offshore loan	900,000.00	-
Pure Oil	Offshore loan	258,210.51	2,095,366.86
Qbic Corrugated Packaging	Test Liner	60,509.19	-
Quton Seed Company	Raw materials and Management services	314,824.00	-
Quton Seed Company	Raw materials and Management services	647,275.00	-
Quton Seed Company Pvt Ltd	Dividends	1,594,421.50	2,074,070.50
R & S Diesel Pro Pvt Ltd	Excavator, Engine rebuild spares, Diesel Generating set Software licence fees and technical fees,	255,929.57	200,000.00
Radar Holdings	Dividends	27,081.08	-
Ram Petroleum	Fuel	3,770,033.25	3,770,033.25
Rana Brothers	Crude Palm Oil	51,948.21	-
Rawfert	Transitory account	8,454,214.63	1,692,010.86
Real Gain Investments	Offshore loan	9,891,594.78	-
Redan Petroleum	Fuel and machinery	25,410,722.62	-
Redan Petroleum	Loan	2,300,780.00	27,711,502.62
Refiloe	Fertilizers	38,184.87	38,184.87
Reinforced Steel Contractors	Raw Materials, Lubricants	833,141.46	833,141.46
Regional Data Solutions	ICT Goods	15,100.12	15,100.12
Rema Tip Top (Pvt) Ltd	Equipment and spares	1,280,214.32	1,280,214.32
Remoggo Mauritius Pcc	Offshore loan	10,167,166.00	8,667,165.00
Restinered Investments T/AExclusive	CADAC Gas stoves, cylinders and accessories, Warehousing rental, Transportation services	343,560.03	-
Restinered Investments	CADAC Inventory	33,700.00	377,259.85
Retvic Pvt Ltd/Tiger Wheel	Tyres	2,298,220.00	-
Rex Madamombe	Loan	20,000.00	20,000.00

Ribitiger T/A Triangle Tyres	Importation of Household goods and Tyres	187,855.15	187,855.15
Riteon Investments	Greenhouse plastics,	432,966.69	432,966.00
Romwe Farming	Offshore loan	43,518.63	-
Romwe Farming	Loan	141,481.37	185,000.00
Rundale Investments	Mining Equipment	143,565.36	10,911.61
S. A Airlink	Airfares	1,022,223.36	114,501.00
SADC Finance Resource Centre	Non Resident Corporate Account Balance	19,443.30	19,443.30
Saiwit Holdings	Services	14,792.00	-
Saiwit Technology	Fertilizer	391,582.00	14,792.36
Sakunda Holdings	Hire Fees	9,314,135.28	-
Sakunda Holdings	Lease Charges for Electricity Generation	34,323,690.77	43,637,826.05
Saltis Consulting	Offshore loan	389,760.00	-
Saltis Consulting (Pvt) Ltd	Offshore loan	301,103.09	-
SAMZIM	Cell phone accessories and electronic gadgets	664,520.14	664,520.14
Sandvik Mining And Construction	Dividends	9,653,022.00	-
Sandvik Mining Zimbabwe	Mining Equipment	315,007.07	9,968,029.07
Scanlen & Holderness	Computer hardware	213,479.63	-
Scanlen and Holderness	Computer Hardware	224,268.51	-
Scanlen And Holderness	Debt Collected from Trojan	459,448.07	-
Scanlen And Holderness	Remittances of amount collected from debtor	83,304.67	-
Scanlen and Holderness Solicitors	Debt recovery	4,182.00	984,682.88
Scanlink Group	Offshore trade credit facility	1,149,029.00	-
Schweppes Zimbabwe	Spares and annual audit fees	31,752.00	-
Schweppes Ltd	Raw materials	4,662,962.02	-
Schweppes Ltd	Spares	95,886.09	-
Schweppes Ltd	Raw materials	1,048,337.32	-
Schweppes Zimbabwe Limited	Concentrates	717,696.00	-
Schweppes Zimbabwe Limited	Purchase of preforms, juice, shrink wrap and juice	1,485,841.59	5,830,931.02
Sedan Chair Trading	Steel	38,595.08	-
Sedan Chair Trading	Raw Materials	45,392.00	-
Sedan Chair Trading (Pvt) Ltd	Iron, steel	65,442.04	97,922.04
SEEDCO LTD	Loan	2,239,991.00	-
Seed Co Limited	Reimbursement of payment c	1,282,138.13	-
Seedco Zimbabwe Limited	Valley Irrigation, Agrico and Seedco International Botswana	867,334.92	-
Seedco Zimbabwe Limited	Importation of goods	7,319,179.87	2,187,915.93
Senja Zimbabwe	Offshore loan	1,518,500.00	1,518,500.00
Serviettes (Pvt) Ltd	Imports -serviettes rolls	11,962.92	11,962.92

SF Musiiwa	Medical Treatment	17,223.19	17,223.19
Shamid Trading (Pvt)Ltd	Imports - stamp material	8,490.38	8,490.38
Sinharaja Trading Private Limited	Parallel shaft electric starter	5,023.46	-
Sinharaja Trading (Pvt) Ltd	Irrigation machinery parts and apparatus	20,166.53	25,189.99
Sky Phamaceuticals	Medical Goods/Phamaceuticals	211,911.59	-
Sky Pharmaceuticals	Intermediate goods	116,121.09	-
Sky Pharmaceutical	Medical goods	114,186.00	-
SMM Instruments	Spares	322,825.35	-
Solar Farming	Stock Feed additives	10,308.00	10,308.00
Solutions For Africa (Pvt) Ltd	Prepaid Electricity Meters	240,945.21	-
Sondelani Ranching	Poultry Equipment	38,000.00	-
Sondelani Ranching (Pvt) Ltd	Loan facility	350,000.00	-
Sondelani Ranching (Pvt)	Loan facility	199,562.00	-
Sondelani Ranching (Pvt)	Loan facility	68,458.94	38,000.00
South African Airways	Corporate Non Resident (Transitory Account)	9,300,000.00	-
Southern Sunshine Link	Offshore loan	802,000.00	500,000.00
Southsea Investments	Live birds	76,594.88	76,594.88
Sparkle Beverages	Preforms And Labels	151,616.50	151,616.50
Stanbic Bank	Nostro Funding Gap	55,978,659.45	1,810,631.20
Stand Five Four Nought	Offshore loan	169,407.00	-
Standfast Contractors	Water purification filters	21,120.71	21,120.71
Steel Brands	Plant/machinery and raw materials	288,025.18	288,025.18
SteelForce Holdings	Soap bars	607,616.95	-
Steelforce Holdings Pvt Ltd	Raw Materials	1,544,617.83	-
Steelforce Holdings (Pvt) Ltd	Raw materials	167,688.07	2,319,922.85
Steelbase Private Limited	Steel products	258,231.09	-
StenHop Investments	Raw Materials	1,673,543.56	1,641,143.56
Stonark Investment	Tyres	1,238,929.66	1,238,929.66
Storm Energy	Fuel	118,492.42	-
Storm Energy	Offshore loan	685,125.75	-
Storm Energy Ltd	Non Resident Transitory Account	248,873.52	1,099,292.17
Strauss Zimbabwe	Fuel	3,243,618.00	3,243,618.00
Sullivans Engineering	Offshore loan	29,161.68	29,161.68
Surface Wilmar	Raw Materials	11,673,569.05	-
Surface Wilmar	Offshore Loan	9,630,509.26	-
Surface Wilmar	Offshore Loan	5,569,357.31	6,973,711.39
Sustainable Afforestation	Fertiliser and Herbicides	153,792.00	153,792.00
Swiss Agri	Treasury Bills	5,573,547.59	4,873,547.59
Taita Trading	Tyres	155,430.00	-

Taita Trading	Tyres	96,991.91	252,422.91
Takura Capital	Disinvestment proceeds	754,600.00	-
Takura Capital	Disinvestment proceeds	489,040.00	-
Takura Capital	NMB	590,239.00	1,733,879.00
Tamba Tamba Zimbabwe	Offshore loan	136,501.74	136,501.74
Tanmac Trading (Pvt) Ltd	Offshore loan	487,761.11	-
Tanmac Trading (Pvt) Ltd	Offshore loan	442,404.59	-
Tarcon (Pvt) Ltd	Offshore loan	1,567,891.00	-
Tarcon	Offshore loan	1,693,079.36	-
Tazchem Zimbabwe	Mining and Water Treatment Chemicals	100,165.00	-
Technosphere Energy Services	Technical Support	74,979.00	-
Texcolour	Equipment/ Machinery	48,480.00	48,480.00
Thankful Toddlers	Diapers	51,852.53	51,852.53
The Cotton Company of Zimbabwe	Offshore loan	12,000,000.00	11,850,000.00
The Estate Manager P/L	loan	2,031,687.00	-
The Jupiter Drawing	Marketing and Advertising	320,463.88	-
The Zimbabwe Bata Shoe Company	Footwear And Services	1,767,533.29	-
The Zimbabwe Bata Shoe Company	Goods and services	3,433,143.29	1,767,533.29
The Zimbabwe Hosiery Company	Yarn natural and Tex poly-viscose yarn	3,148.76	-
Thumpmark Investment	Offshore loan	1,271,434.85	-
Thumpmark Investment	Offshore loan	1,225,179.09	-
Thumpmark Investment	Offshore loan	1,208,312.20	-
Tineo Enterprises	Manufactured Goods	2,946,016.62	-
Tineo Enterprises	Importation of truck spares, equipment	148,967.75	-
Tineo Enterprises	Passenger and truck tyres	101,663.39	-
TM Supermarkets	Dividends	1,629,250.00	-
Tobereau Investments T/A Food Lovers Market	Franchise Fees	55,630.45	-
Toipaz Investments (Pvt) Ltd	Chemicals	2,759.19	-
TOIPAZ Investments	Offshore loan	23,232.45	25,991.64
Tokionet	Machinery and equipment	161,260.91	135,359.72
Total Zimbabwe	Fuel and services	3,390,669.29	-
Total Zimbabwe	General Support services	193,842.56	-
Total Zimbabwe (Pvt) Ltd	Dividends	11,168,850.11	-
Total Zimbabwe Pvt Ltd	Fuel and Services	26,776,742.90	-
Total Zimbabwe Pvt Ltd	Lubricants	58,208.05	-
Total Zimbabwe Pvt Ltd	Lubricants	1,741,306.23	-
Total Zimbabwe	Insurance claims and premiums	42,717.87	-
Total Zimbabwe (Pvt) Ltd	Dividends	4,320,000.00	36,834,427.46

Toyota Zimbabwe	Motor vehicle, spares, software licence fees and dividends	4,969,030.79	-
Toyota Zimbabwe	Motor vehicle, spares, software licence fees and dividends	2,148,540.89	-
Toyota Zimbabwe	Dividends	343,912.41	7,461,484.09
Trade Kings Zimbabwe	Importation of Beverages	2,768,970.82	-
Trade Kings Zimbabwe	Raw materials and equipment	31,747.85	-
Tradekings Properties (Pvt) Limited	Offshore loan	24,745.00	-
Tradekings Zimbabwe Pvt Ltd	Construction materials and equipment	159,113.44	-
Tradekings Zimbabwe	Offshore loan	443,546.55	832,051.98
Tredcor Zimbabwe	Offshore loan	326,924.04	0.04
Tregers Holdings	raw materials	3,150,711.90	-
Tunsgate Properties	Offshore loan	1,108,673.23	-
Tunsgate Properties	Offshore loan	1,173,507.92	-
TRIOMF Fertilisers	Offshore loan	203,000.00	-
Turbo Mining	Offshore loan	1,475,602.00	1,125,206.71
Unicorn Trading	Goods Import	847,707.69	-
Unicorn Trading (PVT) Ltd	Loan facility	253,384.18	-
Unicorn Trading (PVT) Ltd		1,370,679.00	-
Unicorn Trading (PVT) Ltd	Loan facility	157,494.75	-
Unicorn Trading (PVT) Ltd	Loan facility	134,166.65	-
Unicorn Trading (PVT) Ltd	Loan facility	53,666.66	-
Unilever	Intermediate Goods	1,306,970.64	-
Unilever Zimbabwe	Raw Materials	85,887.92	1,392,858.56
UNISTREAMS Properties (Pvt) Ltd	Offshore loan	41,144.00	41,144.00
United Refineries Limited	Raw Materials	677,316.00	-
United Refineries Limited	Crude degummed Soya Beal Oil	145,331.20	-
United Refineries Ltd	Offshore loan	6,292,927.54	-
United Refineries Limited	Raw Materials	30,786.00	-
United Refineries Ltd	Offshore loan	1,818,304.60	8,933,879.80
Unitrans Passengers	NRTA	456,515.35	456,515.35
Uniturtle Industries Zambia Limited	Non-Resident Transitory Account	117,190.00	116,910.12
Univern Enterprises t/a Southern Region Trading	Systems	18,301,226.20	17,451,226.20
Untu Capital	Financial Services Guarantee	51,598.54	-
Untu Microfinance	Software Setup and installation	9,075.00	60,673.54
Uppertrans	Offshore loan	1,266,667.00	-
Vakayi Capital	Loan	263,166.80	263,166.89
Varichem Pharmaceuticals	Offshore loan	3,840,747.27	-
Veritran Pvt Ltd	Software Licence Fees	18,716.12	-
Vilmorin & CIE	Dividends	1,302,794.80	1,302,794.80

Vita Nova	Machinery and equipment	4,474.91	4,474.91
W and M Enterprises Pvt Ltd	Sulphuric acid and oleum	15,133.91	13,352.84
Wardstore Enterprises T/A Taita Trading	Import of tyres	91,180.36	91,180.36
Warehouse Trading	Offshore loan	75,244.56	-
Warehouse Trading	Beverages	25,506.46	-
Warehouse Trading	Offshore loan	67,687.35	168,138.37
Washrock investments	Equipment	13,492,089.00	13,492,089.00
Waterwright Irrigation Pvt Ltd	Importation of pivots and accessories	131,047.48	131,047.48
Well-Dent Warehouse	Importation of Dental Milling machine	32,514.08	-
Well-Dent warehouse	Dental Equipment	5,007.00	5,800.00
Wepta Engineering	Spares	5,458.13	-
Whirlwyn Trading	Manufactured Goods	231,629.55	-
Willowton Group Zimbabwe (Pvt) Ltd	Raw Materials & Royalties	2,565,693.59	-
Willowton Zimbabwe	Raw Materials	13,248,764.00	13,214,458.52
Windmill Pvt Ltd	Port Clearance charges	346,484.15	-
Windmill (Pvt) Ltd	Ammonium Nitrate fertilizer	5,980,554.36	-
Windmill (Pvt) Ltd	Loan facility	15,013,167.11	-
Windmill (Pvt) Ltd	Urea	3,529,367.50	-
Windmill (Pvt) Ltd	Fertilizers	148,123.26	-
Windmill (Pvt) Ltd	Urea	4,186,586.00	-
Windmill (Pvt) Ltd	Intermediate goods	16,626.00	5,071,455.47
Woble	Offshore loan	4,710,477.00	4,710,477.00
World Bicycle Relief	Loan facility	558,220.75	558,220.75
Xcmg Zimbabwe Pvt Ltd		5,637,593.06	5,360,437.00
Yatakala Trading	Goods importation	15,394.54	-
Yatakala Trading (Pvt) Limited T/A Viking Hardware	Backhoe loader	57,350.00	-
Yatakala Trading (Pvt) Limited T/A Viking Hardware	Mining Compressors	29,067.81	-
Yatakala Trading (Pvt) Ltd	Freight charges	59,900.00	159,265.28
Yellyn Pvt Ltd	V-Belts	44,120.00	44,120.00
Zada Construction	Construction Vehicles	840,984.00	840,984.00
Zambezi River Authority	Loan Facility	2,983,800.00	2,983,800.00
ZARNET	Loan	21,360,718.00	18,700,914.00
ZB Bank Limited	Software Licence Fees	8,600.00	-
ZB Bank Limited	Software Licence Fees	56,046.00	-
ZB Bank Limited	Software Support Fees	39,956.25	-
ZB Bank Limited	Software Support Fees	10,195.70	-
ZB Bank Limited	Prepaid VISA cards	94,483.76	-

Zb Bank Ltd	Software license fees	137,350.29	-
ZB Bank	Services	514,000.00	514,000.00
ZFC Limited	Raw Materials	530,313.20	2,590.00
Zimbabwe Agricultural Development Trust	Grant	8,000,000.00	7,320,000.00
Zimbabwe Microfinance Fund	Offshore loan	3,000,000.00	-
Zimbabwe Online (ZOL)	Fibre Optic, Cable 2 Core, Travel Recharge, Consultancy Training	31,480.00	31,480.00
Zimbabwe Pharmaceuticals	Silver Sulphadiazine	8,825.00	-
Zimbabwe Pharmaceuticals	Organic compounds and mouth fresheners strips	44,070.00	52,895.00
Zimbabwe Shipping Services	Remittance of funds collected - Freight Charges	3,384,623.00	3,384,623.00
Zimbabwe Trade Exchange	Raw Materials	46,163.00	-
Zimbabwe Trade Exchange	Loan	88,671.00	134,833.85
ZIMBO Tools	Hardware	54,110.00	54,110.14
Zimind Publishers	Offshore loan	201,858.54	201,858.54
Zimkings Trading	Imports of Beverages	17,365,299.76	13,737,503.23
Zundine Trading	Medical equipment	1,000,597.36	107,641.46
Zurea Investments	Packaging Material	53,000.00	-
Zurea Investments PVT LTD	Packaging Material	166,350.00	219,350.00
Zuva Petroleum	Loan and Loan guarantee fee	30,695,494.44	-
Zuva Petroleum	Petroleum Products	20,588,105.69	20,584,722.25
Zvemvura Trading	Cosmetic Products	1,540,688.88	851,539.91
ZX Fuels (Pvt) Ltd	Petroleum products	7,404,925.86	-
Procomm pvt ltd		734,314.42	734,314.42
FIRST CAPITAL GAP	FIRST CAPITAL GAP	15,723,759.02	10,511,834.93
STANDARD CHARTERED	STANDARD CHARTERED GAP	18,132,129.65	8,121,180.98
CBZ GAP	CBZ GAP	137,917,784.21	127,444,838.17
CANNON MOTORS/AMC	CANNON MOTORS/AMC NISSAN	180,031.00	-
MICHAEL MUTSAGO	MICHAEL MUTSAGO	550,100.56	-
CERES FOODS	CERES FOODS	374,624.11	-
CURVERID TOBACCO	CURVERID TOBACCO	7,373,204.38	-
EAGLE ITALIAN	EAGLE ITALIAN	1,600,180.00	50,000.00
MUPINDU LEGAL PRACTITIONERS/MAPFUMO	MUPINDU LEGAL PRACTITIONERS/MAPFUMO	95,000.00	-
TIANZE	TIANZE	7,467,459.22	-
VARUN BEVERAGES	VARUN BEVERAGES	11,929,812.81	-
ZIMPAPERS/KALIYUGA	ZIMPAPERS/KALIYUGA INVESTMENTS	442,674.89	-
PROFERT ZIM	PROFERT ZIM (litigation reimbursed)		-
AFREXIMBANK	AFREXIMBANK	190,354,906.55	-
CAAZ AIR NAMIBIA KENYA AIRWAYS SOUTH AFRICAN AIRWAYS NHS FGN		184,707,936.34	108,563,628.12

ASP MARKETING	ASP MARKETING	30200000	17,300,000.00
NAMPAK INTERNATIONAL	NAMPAK INTERNATIONAL	56988088.24	52,988,088.24
HAUWEI	HAUWEI	123062597.2	123,062,597.17
SAVINGS BOND	SAVINGS BOND	4,040,439.10	4,040,439.10
TRADE & DEVELOPMENT	TRADE & DEVELOPMENT	510,174,906.33	510,174,906.33
TOTAL		3,770,607,621.18	2,501,812,439.77

Collective Bargaining Agreement: Agricultural Industry:
Sugarcane Sector

IT is hereby notified that the Minister of Public Service, Labour and Social Welfare has, in terms of section 80(1) of the Labour Act [Chapter 28:01], approved the publication of the Collective Bargaining Agreement set out in the Schedule which further amends the agreement published in Statutory Instrument 116 of 2014, registered in terms of section 79 of the Labour Act Chapter 28:01].

SCHEDULE

NATIONAL EMPLOYMENT COUNCIL FOR THE
AGRICULTURAL INDUSTRY

COLLECTIVE BARGAINING AGREEMENT: AGRICULTURE
INDUSTRY (SUGARCANE SECTOR)

Made and entered in accordance with the Labour Act [Chapter 28:01], as amended from time to time, between the Zimbabwe Sugarcane Employers Organisation (ZSEO), Zimbabwe Agricultural Employers Organisation (ZAEO), Zimbabwe Commercial Farmers Union (ZCFU), Zimbabwe Farmers Union (ZFU) and Commercial Farmers Union (CFU) (herein referred to as “the employer party” or “the employers’ organisations”), of the one part, and the General Agriculture and Plantation Workers’ Union of Zimbabwe (GAPWUZ) and Horticulture, General Agriculture and Plantation Workers’ Union of Zimbabwe (HGAPWUZ) (herein referred to as the “the employee party” or “the trade unions”), of the other part.

This further agreement shall be deemed to have come into operation on the 1st of July, 2021.

The employer party and the employee party agreed on the following minimum wages:

SUGARCANE SECTOR	FORMER MINIMUM WAGES	MINIMUM WAGES EFFECTIVE 1 JULY 2021 (16.92%)
GRADE	ZWLS	ZWLS
A1	6 500,00	7 600,00
A2	7 150,00	8 360,00

Collective Bargaining Agreement: Agricultural Industry:
Sugarcane Sector

SUGARCANE SECTOR	FORMER MINIMUM WAGES	MINIMUM WAGES EFFECTIVE 1 JULY 2021 (16.92%)
GRADE	ZWLS	ZWLS
A3	7 882,00	9 216,00
B1	8 663,00	10 129,00
B2	9 537,00	11 151,00
B3	10 482,00	12 256,00
B4	11 517,00	13 466,00
B5	12 654,00	14 794,00
C1	13 954,00	16 315,00
C2	15 336,00	17 931,00

Exemptions/Reviews

An employer/employee can apply to the National Employment Council within 14 days for an exemption or partial exemption/review from paying wages as set up in the above Schedule, stating the reasons why that application should be considered.

The agreement is binding on all organisations within the agricultural industry.

Signed at Harare this 1st September, 2021.

F. ZONDO,
Chairperson.

T. NYIRENDA,
Vice Chairperson.

D. MADYAUSIKU,
Chief Executive Officer.

Collective Bargaining Agreement: Agricultural Industry: Agro
Sector

IT is hereby notified that the Minister of Public Service, Labour and Social Welfare has, in terms of section 80(1) of the Labour Act [Chapter 28:01], approved the publication of the Collective Bargaining Agreement set out in the Schedule which was registered in terms of section 79 of the Act and which further amends the agreement published in Statutory Instrument 116 of 2014.

SCHEDULE

NATIONAL EMPLOYMENT COUNCIL FOR THE
AGRICULTURAL INDUSTRY

COLLECTIVE BARGAINING AGREEMENT: AGRICULTURE
INDUSTRY (AGRO SECTOR)

Made and entered in accordance with the Labour Act [Chapter 28:01], as amended from time to time, between the Zimbabwe Agricultural Employers Organisation (ZAE0), Zimbabwe Commercial Farmers Union (ZCFU), Zimbabwe Farmers Union (ZFU), Commercial Farmers Union (CFU) and Agro employer representatives (herein referred to as “the employer party” or “the employers’ organisations”), of the one part, and the General Agriculture and Plantation Workers’ Union of Zimbabwe (GAPWUZ) and Horticulture, General Agriculture and Plantation Workers’ Union of Zimbabwe (HGAPWUZ) (herein referred to as “the employee party” or “the trade unions”), of the other part.

The employer party and the employee party, being parties to the National Employment Council for the Agricultural Industry in Zimbabwe, agreed on the following minimum wages for the Agro sector with effect from 1st November, 2021 as follows—

AGRO SECTOR	FORMER MINIMUM WAGES	MINIMUM WAGES EFFECTIVE 1ST NOVEMBER 2021 (40%)
GRADE	ZWL\$	ZWL\$
A1	8 201,00	11 481,00
A2	8 769,00	12 277,00
A3	9 513,00	13 318,00

Collective Bargaining Agreement: Agricultural Industry: Agro
Sector

AGRO SECTOR	FORMER MINIMUM WAGES	MINIMUM WAGES EFFECTIVE 1ST NOVEMBER 2021 (40%)
GRADE	ZWL\$	ZWL\$
B1	10 306,00	14 428,00
B2	10 962,00	15 347,00
B3	12 013,00	16 818,00
B4	12 809,00	17 933,00
B5	13 907,00	19 470,0
C1	14 980,00	20 972,00
C2	16 197,00	22 676,00

NB: Figures have been rounded off to the nearest ZWL\$.

Option to pay wages in foreign currency

Establishments with the capacity to pay wages to employees in the United States dollar are encouraged to do so provided that the actual wages paid to employees shall not be less than the wages prescribed for the employees' grades in the above Schedule.

Exemptions/Reviews

Establishments or employees may apply to the National Employment Council for exemption or partial exemption/review from paying wages as set up in the above Schedule, stating the reasons why that application should be considered, within 14 days of the date of agreement.

The agreement is binding on all organisations within the agricultural industry.

Signed at Harare on the 12th of November, 2021.

F. ZONDO,
Chairperson – Employees' Representative.

T. NYIRENDA,
Vice Chairperson – Employers' Representative.

D. MADYAUSIKU,
Chief Executive Officer – NEC Agriculture.

*Supplement to the Zimbabwean Government Gazette dated the 31st December, 2021.
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Collective Bargaining Agreement: Agricultural Industry (General Agriculture Sector)

IT is hereby notified that the Minister of Public Service, Labour and Social Welfare has, in terms of section 80(1) of the Labour Act [Chapter 28:01], approved the publication of the Collective Bargaining Agreement set out in the Schedule which was registered in terms of section 79 of the Labour Act [Chapter 28:01].

SCHEDULE

**NATIONAL EMPLOYMENT COUNCIL FOR THE
AGRICULTURAL INDUSTRY**

**COLLECTIVE BARGAINING AGREEMENT: AGRICULTURE
INDUSTRY (GENERAL AGRICULTURE SECTOR)**

Made and entered in accordance with the Labour Act [Chapter 28:01], as amended from time to time, between the Zimbabwe Agricultural Employers Organisation (ZAE0), Zimbabwe Commercial Farmers Union (ZCFU), Zimbabwe Farmers Union (ZFU), Commercial Farmers Union (CFU) and Zimbabwe Tobacco Association (ZTA), on the employers' side, and the General Agriculture and Plantation Workers' Union of Zimbabwe (GAPWUZ) and Horticulture, General Agriculture and Plantation Workers' Union of Zimbabwe (HGAPWUZ), on the employees' side, being parties to the National Employment Council for the Agricultural Industry in Zimbabwe, to further amend the Collective Bargaining Agreement published in Statutory Instrument 116 of 2014. The parties agreed on the following minimum wages for the General Agriculture sector with effect from the 1st of October, 2021 as follows—

1. All employees in the General Agriculture sector shall receive a basic wage which is at least thirty-two and half percent (32.5%) higher than their basic wage as at 30th September, 2021, subject to clause 2.
2. No employee in the General Agriculture sector shall receive a basic wage which is lower than the minimum wage prescribed for his/her grade in the Schedule below:

Schedule: Minimum Wages for the General Agriculture sector

GENERAL AGRICULTURE SECTOR	FORMER MINIMUM WAGE	NEW MINIMUM WAGE EFFECTIVE 1ST OCTOBER 2021 (32.5%)
GRADE	ZWL\$	ZWL\$
A1	4 882,00	6 469,00

Collective Bargaining Agreement: Agricultural Industry (General
Agriculture Sector)

GENERAL AGRICULTURE SECTOR	FORMER MINIMUM WAGE	NEW MINIMUM WAGE EFFECTIVE 1ST OCTOBER 2021 (32.5%)
GRADE	ZWL\$	ZWL\$
A2	5 235,00	6 936,00
A3	5 766,00	7 640,00
B1	6 154,00	8 154,00
B2	6 590,00	8 732,00
B3	7 129,00	9 446,00
B4	7 729,00	10 241,00
B5	8 368,00	11 088,00
C1	9 032,00	11 967,00
C2	9 764,00	12 937,00

N.B. Figures have been rounded off to the nearest Zimbabwean dollar.

3. The minimum wages set out in this collective bargaining agreement may be amended by agreement of the social parties who are party hereto provided that the effective date of such amendment shall be no earlier than 1st December, 2021.

Exemptions/Reviews

Establishments or employees may apply to the National Employment Council for exemption or partial exemption or review from paying wages as set up above, stating the reasons why that application should be considered, within 14 days of the date of agreement.

This agreement is binding on all organisations within the agricultural industry.

Signed at Harare this 30th of October, 2021.

F. ZONDO,
Chairman—Employees Representative.

T. NYIRENDA,
Vice Chairman—Employers' Representative.

D. MADYAUSIKU,
Chief Executive Officer—NEC Agriculture.

Collective Bargaining Agreement: Agricultural Industry: Tea and
Coffee Sector

It is hereby notified that the Minister of Public Service, Labour and Social Welfare has, in terms of section 80(1) of the Labour Act [Chapter 28:01], approved the publication of the Collective Bargaining Agreement set out in the Schedule which was registered in terms of section 79 of the Act.

SCHEDULE

NATIONAL EMPLOYMENT COUNCIL FOR THE
AGRICULTURAL INDUSTRY

COLLECTIVE BARGAINING AGREEMENT: AGRICULTURE
INDUSTRY (TEA AND COFFEE SECTOR)

Made and entered in accordance with the Labour Act [Chapter 28:01], as amended from time to time, between the Zimbabwe Tea Growers' Association (ZTGA), Zimbabwe Agricultural Employers Organisation (ZAEO), Zimbabwe Commercial Farmers Union (ZCFU), Zimbabwe Farmers Union (ZFU) and Commercial Farmers Union (CFU) (herein referred to as the "employer party" or "employers' organisations"), of the one part, and the General Agriculture and Plantation Workers' Union of Zimbabwe (GAPWUZ) and Horticulture, General Agriculture and Plantation Workers' Union of Zimbabwe (HGAPWUZ) (herein referred to as the "employee party" or "trade unions"), of the other part, being parties to the National Employment Council for the Agricultural Industry in Zimbabwe.

The employer party and the employee party have agreed that wages of the Tea and Coffee Sector, effective from 1st October, 2021, shall comprise Zimbabwean dollar and United States dollar components as follows:

TEA AND COFFEE SECTOR	FORMER MINIMUM WAGE	NEW MINIMUM WAGE (ZWL COMPONENT) EFFECTIVE 1st OCTOBER, 2021	NEW MINIMUM WAGE (USD COMPONENT) EFFECTIVE 1st OCTOBER 2021
GRADE	ZWL\$	ZWL\$	US\$
A1	5 144,00	3 500,00	20,00
A2	5 504,00	3 745,00	21,00
A3	5 962,00	4 057,00	23,00
B1	6 439,00	4 381,00	25,00

Collective Bargaining Agreement: Agricultural Industry: Tea and Coffee Sector

TEA AND COFFEE SECTOR	FORMER MINIMUM WAGE	NEW MINIMUM WAGE (ZWL COMPONENT) EFFECTIVE 1ST OCTOBER, 2021	NEW MINIMUM WAGE (USD COMPONENT) EFFECTIVE 1ST OCTOBER 2021
B2	6,948	4,727	27
B3	7,561	5,145	29
B4	8,060	5,484	31
B5	8,726	5,937	34
C1	9,405	6,399	37
C2	10,185	6,998	40

N.B. Figures have been rounded off to the nearest Zimbabwean dollar/ United States dollar.

Exemptions/Reviews

Establishments or employees may apply for exemption or partial exemption or review from paying wages as set up in the above Schedule, stating the reasons why that application should be considered, within 14 days of the date of agreement to the National Employment Council.

The agreement is binding on all organisations within the agricultural industry.

Signed at Harare on the 11th October, 2021.

F. ZONDO,
Chairperson—Employees' Representative.

T. NYIRENDA,
Vice Chairperson—Employers' Representative.

D. MADYAUSIKU,
Chief Executive Officer—NEC Agriculture

**Collective Bargaining Agreement: Agricultural Industry: Timber
Sector**

IT is hereby notified that the Minister of Public Service, Labour and Social Welfare has, in terms of section 80(1) of the Labour Act [*Chapter 28:01*], approved the publication of the Collective Bargaining Agreement set out in the Schedule which was registered in terms of section 79 of the Act.

SCHEDULE

**NATIONAL EMPLOYMENT COUNCIL FOR THE
AGRICULTURAL INDUSTRY**

**COLLECTIVE BARGAINING AGREEMENT: AGRICULTURE
INDUSTRY (TIMBER SECTOR)**

Made and entered in accordance with the Labour Act [*Chapter 28:01*], as amended from time to time, between the Timber Producers Association (TPA), Zimbabwe Agricultural Employers Organisation (ZAEO), Zimbabwe Commercial Farmers Union (ZCFU), Zimbabwe Farmers Union (ZFU) and Commercial Farmers Union (CFU) (herein referred to as “the employer party” or “the employers’ organisations”), of the one part, and the General Agriculture and Plantation Workers’ Union of Zimbabwe (GAPWUZ) and Horticulture, General Agriculture and Plantation Workers’ Union of Zimbabwe (HGAPWUZ) (herein referred to as “the employee party” or “the trade unions”), of the other part.

The employer party and the employee party, being parties to the National Employment Council for the Agricultural Industry in Zimbabwe, have agreed on the following minimum wages for the Timber sector effective from 1st October, 2021 as follows:

TIMBER SECTOR	FORMER MINIMUM WAGE	NEW MINIMUM WAGE EFFECTIVE 1ST OCTOBER, 2021 (25%)
GRADE	ZWL\$	ZWL\$
A1	8 600,00	10 750,00
A2	9 288,00	11 610,00
A3	9 966,00	12 458,00
B1	10 765,00	13 456,00

Collective Bargaining Agreement: Agricultural Industry: Timber
Sector

TIMBER SECTOR	FORMER MINIMUM WAGE	NEW MINIMUM WAGE EFFECTIVE 1ST OCTOBER, 2021 (25%)
GRADE	ZWL\$	ZWL\$
B2	11 686,00	14 608,00
B3	12 628,00	15 785,00
B4	13 617,00	17 021,00
B5	14 739,00	18 424,00
C1	15 925,00	19 906,00
C2	17 057,00	21 321,00

NB: Figures have been rounded off to the nearest ZWL\$.

Exemptions or Reviews

Establishments or employees may apply to the National Employment Council for exemption or partial exemption or review from paying wages as set up in the above Schedule, stating the reasons why that application should be considered, within 14 days of the date of agreement.

This agreement is binding on all organisations within the agricultural industry.

Signed at Harare this 13th October, 2021.

F. ZONDO,
Chairperson—Employees' Representative.

T. NYIRENDA,
Vice Chairperson—Employers' Representative.

D. MADYAUSIKU,
Chief Executive Officer—NEC Agriculture.

Collective Bargaining Agreement: Agricultural Industry
(Horticulture Sector)

IT is hereby notified that the Minister of Public Service, Labour and Social Welfare has, in terms of section 80(1) of the Labour Act [Chapter 28:01], approved the publication of the Collective Bargaining Agreement set out in the Schedule which was registered in terms of section 79 of the Act.

SCHEDULE

NATIONAL EMPLOYMENT COUNCIL FOR THE
AGRICULTURAL INDUSTRY
COLLECTIVE BARGAINING AGREEMENT: AGRICULTURE
INDUSTRY (HORTICULTURE SECTOR)

Made and entered in accordance with Labour Act [Chapter 28:01], as amended from time to time, between the Zimbabwe Agricultural Employers Organisation (ZAE0), Zimbabwe Commercial Farmers Union (ZCFU), Zimbabwe Farmers Union (ZFU), Commercial Farmers Union (CFU) and Horticulture employer representatives (herein referred to as “the employer parties” or “the employers’ organisations”), of the one part, and the General Agriculture and Plantation Workers’ Union of Zimbabwe and Horticulture, General Agriculture and Plantation Workers’ Union of Zimbabwe (herein referred to as “the employee parties” or “the trade unions”), of the other part.

The employer parties and the employee parties, being parties to the National Employment Council for the Agricultural Industry in Zimbabwe, agreed on the following minimum wages for the Horticulture sector with effect from 1st October, 2021:

1. All employees in the Horticulture sector shall receive a basic wage which is at least thirty-three percent (33%) higher than their basic wage as at 30th September, 2021, subject to clause 2.
2. No employee in the Horticulture sector shall receive a basic wage which is lower than the minimum wage prescribed for his/her grade in the Schedule below:

Schedule: Minimum Wages for the Horticulture sector

HORTICULTURE SECTOR	FORMER MINIMUM WAGE	NEW MINIMUM WAGE EFFECTIVE 1st OCTOBER, 2021 (33%)
GRADE	ZWL\$	ZWL\$
A1	5 208,00	6 927,00
A2	5 606,00	7 456,00

Collective Bargaining Agreement: Agricultural Industry
(Horticulture Sector)

HORTICULTURE SECTOR	FORMER MINIMUM WAGE	NEW MINIMUM WAGE EFFECTIVE 1ST OCTOBER, 2021 (33%)
GRADE	ZWL\$	ZWL\$
A3	6 076,00	8 081,00
B1	6 564,00	8 730,00
B2	6 963,00	9 261,00
B3	7 549,00	10 040,00
B4	8 190,00	10 893,00
B5	8 832,00	11 747,00
C1	9 548,00	12 699,00
C2	10 301,00	13 700,00

N.B. Figures have been rounded off to the nearest Zimbabwean dollar.

3. The minimum wages set out in this collective bargaining agreement may be amended by agreement of the social parties who are party hereto provided that the effective date of such amendment shall be no earlier than 1st December, 2021.

Exemptions or Reviews

Establishments or employees may apply to the National Employment Council for exemption or partial exemption or review from paying wages as set up above, stating the reasons why that application should be considered, within 14 days of the date of agreement.

The agreement is binding on all organisations within the agricultural industry.

Signed at Harare on the 31st October, 2021.

F. ZONDO,
Chairperson—Employees' Representative.

T. NYIRENDA,
Vice Chairperson—Employers' Representative.

D. MADYAUSIKU,
Chief Executive Officer—NEC Agriculture.

Customs and Excise (Ports of Entry and Routes) (Amendment)
Order, 2021 (No. 23)

IT is hereby notified that the Minister of Finance and Economic Development has, in terms of sections 14 and 236 of the Customs and Excise Act [*Chapter 23:02*], made the following order: —

1. This order may be cited as the Customs and Excise (Ports of Entry and Routes) (Amendment) Order, 2021 (No. 23).

2. The Customs and Excise (Ports of Entry and Routes) Order, 2002, published in Statutory Instrument 14 of 2002, is amended in the Fifth Schedule (Custom Houses) of the Order by the addition of the following place to the list —

“Chinhoyi”.

Customs and Excise (Regulation of Motor Vehicles in Customs
Controlled Areas) (Amendment) Regulations, 2021 (No. 3)

IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 235(2)(m) of the Customs and Excise Act [*Chapter 23:02*], made the following regulations: —

1. (1) These regulations may be cited as the Customs and Excise (Regulation of Motor Vehicles in Customs Controlled Areas) (Amendment) Regulations, 2021 (No. 3).

(2) These regulations shall be effective from 1st January, 2022.

2. The Customs and Excise (Regulation of Motor Vehicles in Customs Controlled Areas) Regulations 2007, published in Statutory Instrument 57 of 2007, are amended as follows —

(a) by the addition of the following border posts in the First Schedule —

“Forbes Border Post
Kazungula Border Post
Sango Border Post
Nyamapanda Border Post
Mpoengs Border Post
Pandamatenga Border Post
Mt Selinda Border Post
Victoria Falls Border Post
Maitengwe Border Post”;

(b) by repeal of the Third Schedule and replacement with the following —

“THIRD SCHEDULE (*Section 2*)

PRESCRIBED PENALTIES

<i>Contravention of:</i>	<i>Penalty</i>
Section 4(1)(a)	US\$20,00
Section 4(1)(b)	US\$20,00
Section 4(1)(c)	US\$20,00
Section 5(1)(a)	US\$20,00
Section 5(1)(b)	US\$20,00
Section 5(1)(c)	US\$20,00

Customs and Excise (Regulation of Motor Vehicles in Customs
Controlled Areas) (Amendment) Regulations, 2021 (No. 3)

<i>Contravention of:</i>	<i>Penalty</i>
Section 5(1)(d)	US\$20,00
Section 5(1)(e)	US\$20,00
Section 5(1)(f)	US\$20,00
Section 5(1)(g)	US\$20,00
Section 5(1)(h)	US\$20,00
Section 5(1)(i)	US\$20,00
Section 5(1)(j)	A penalty of US\$20,00 for each hour or part thereof that a vehicle is parked in excess of three hours, being the permissible parking time, up to a limit of US\$200.

Vehicles registered locally will pay penalties charged in local currency using the prevailing rates of exchange. For the avoidance of doubt vehicles registered locally shall mean those vehicles registered in terms of the Vehicles Registration and Licensing Act [Chapter 13:14].”.

Customs and Excise (Tariff) (Amendment) Notice, 2021 (No. 30)

It is hereby notified that the Minister of Finance and Economic Development has, in terms of section 225 of the Customs and Excise Act [Chapter 23:02], made the following notice:—

1. This notice may be cited as the Customs and Excise (Tariff) (Amendment) Notice, 2021 (No. 30).

2. This notice shall be effective from 1st January, 2022.

3. The Customs and Excise (Tariff) Notice, 2017, published in Statutory Instrument 53 of 2017 (hereinafter called ‘the Tariff Notice’), is amended as follows—

(1) In the First Schedule of the Tariff Notice, by the repeal of the following—

“Heading No.	Commodity Code	Description of Goods	Quantity Data	Rate of duty	
				General	MFN
“22.02	2202.10.10	--- Flavoured aerated waters	1. Kg 2. L	US\$0.50/L	US\$0.50/L”;

and the substitution with the following new tariff codes—

“Heading No.	Commodity Code	Description of Goods	Quantity Data	Rate of duty	
				General	MFN
“22.02	2202.10.11	---Flavoured aerated waters	1. Kg 2. L	US\$0.50/L	US\$0.50/L
	2202.10.19	--- Energy drinks	1. Kg 2. L	US\$0.50/L + Excise	US\$0.50/L + Excise.”

(2) In Part II of the Second Schedule of the Tariff Notice, by the repeal of the following—

Customs and Excise (Tariff) (Amendment) Notice, 2021 (No. 30)

'Heading No.	Commodity Code	Description of Goods	Quantity Data	Rate of Duty
24. 02	2402.10.00	- Cigars, cheroots and cigarillos containing tobacco	1. Kg 2. 1000u	20% + US\$5.00 per 1 000 cigarettes
	2402. 20.10	- - -Weighing not more than 910g per thousand	1. Kg 2. 1000u	20% + US\$5.00 per 1 000 cigarettes
	2402. 20.20	- - - Weighing more than 910g and not more than 1 000g per thousand	1. Kg 2. 1000u	20% + US\$5.00 per 1 000 cigarettes
	2402. 20.30	- - - Weighing more than 1 000g and not more than 1 135g per thousand	1. Kg 2. 1000u	20% + US\$5.00 per 1 000 cigarettes
	2402. 20.40	- - - Weighing more than 1135g and not more than 1 225g per thousand	1. Kg 2. 1000u	20% + US\$5.00 per 1 000 cigarettes
	2402. 20.90	- - - Other	1. Kg 2. 1000u	20% + US\$5.00 per 1 000 cigarettes.”;

and the substitution with the following—

'Heading No.	Commodity Code	Description of Goods	Quantity data	Rate of Duty
“22.02	2202.10.19	- - - Energy drinks	1. Kg, 2. L	US\$0.05/L
24.02	2402.10.00	- Cigars, cheroots and cigarillos containing tobacco	1. Kg 2. 1000u	25% + US\$5.00 per 1 000 cigarettes
	2402. 20.10	- - -Weighing not more than 910g per thousand	1. Kg 2. 1000u	25% + US\$5.00 per 1 000 cigarettes
	2402. 20.20	- - - Weighing more than 910g and not more than 1 000g per thousand	1. Kg 2. 1000u	25% + US\$5.00 per 1 000 cigarettes
	2402. 20.30	- - - Weighing more than 1 000g and not more than 1 135g per thousand	1. Kg 2. 1000u	25% + US\$5.00 per 1 000 cigarettes

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Heading No.	Commodity Code	Description of Goods	Quantity data	Rate of Duty
	2402. 20.40	- - - Weighing more than 1 135g and not more than 1 225g per thousand	1. Kg 2. 1000u	25% + US\$5.00 per 1 000 cigarettes
	2402. 20.90	- - - Other	1. Kg 2. 1000u	25% + US\$5.00 per 1 000 cigarettes.”.

*The excise duty rates stated in United States dollars shall be adjusted to prevailing weekly foreign currency exchange rates for purposes of conversion to local currency.

Customs and Excise (Clothing Manufacturer) (Rebate)
Regulations, 2021

ARRANGEMENT OF SECTIONS

Section

1. Title.
2. Interpretation.
3. Completion and use of prescribed forms.
4. Grant of rebate.
5. Registration of manufacturers.
6. Storage of rebated materials.
7. Clearance of materials.
8. Manufacturer to keep stock-book.
9. Disposal of rebated materials.
10. Eligibility of materials for rebate.
11. Cancellation of registration.
12. Transparency and accountability in the utilisation of rebate facility.
13. Repeals.

FIRST SCHEDULE: Forms.

SECOND SCHEDULE: Materials eligible for rebate.

THIRD SCHEDULE: Manufacturers approved to import raw materials under this Rebate.

IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 235, as read with section 120, of the Customs and Excise Act [*Chapter 23:02*], made the following regulations:—

Title

1. (1) These regulations may be cited as the Customs and Excise (Clothing Manufacturer) (Rebate) Regulations, 2021.

(2) These regulations shall be with effect from 1st January, 2022.

Customs and Excise (Clothing Manufacturer) (Rebate)
Regulations, 2021

Interpretation

2. In these regulations—

“applicant” means any clothing manufacturer or a clothing manufacturer listed in the Third Schedule, making an application for registration as a manufacturer of clothing in terms of these regulations;

“form” means the appropriate form referred to in the First Schedule;

“manufacturer” means any person who is registered as a manufacturer of clothing in terms of section 5;

“materials” means any material referred to in the Second Schedule used in the manufacture of clothing.

Completion and use of prescribed forms

3. (1) All forms in terms of these regulations and copies thereof shall be completed indelibly and in a legible manner.

(2) An officer may refuse to accept any form if he or she considers that any part of it is illegible and that it has not been properly completed.

Grant of rebate

4. Subject to these regulations, a rebate of duty shall be granted on materials referred to in the Second Schedule, imported or taken out of bond by a manufacturer for use in the manufacture of clothing.

Registration of manufacturers

5. (1) Any person or persons—

(a) listed in the Third Schedule; or

(b) not listed in the Third Schedule with effect from 1st January, 2022; and who wish to claim a rebate of duty in terms of these regulations shall apply to the proper officer in Form CMR 1 for registration as a manufacturer.

(2) An application referred in subsection (1) shall be supported by such additional information or documents as the Commissioner may require which shall be made before the importation or removal from bond of any goods intended for the manufacture of clothing.

(3) In order to be eligible for registration hereunder the applicant must be registered with the Zimbabwe Revenue Authority and have a valid tax clearance certificate.

(4) On receipt of an application in terms of this section the proper officer shall, before referring the application for consideration by the Commissioner, inspect the applicant's premises and machinery and report his or her findings to the Commissioner.

(5) If the Commissioner approves the application, he or she shall call on the applicant to—

- (a) erect on his or her premises the stores provided for in section 6; and
- (b) enter into a bond on Form No. 143, with sufficient surety in an amount determined by the Commissioner, for the securing of duty and compliance with the requirements of these regulations; and
- (c) pay the fee referred to in this section.

(6) When the applicant has complied with the requirements of this section, the Commissioner shall register the applicant and the fee for registration as a manufacturer shall be the prescribed amount:

Provided that where the registration of an applicant is approved after the 30th of June in any year, the fee payable in terms of this section shall be half of the fee referred to in this subsection.

(7) The prescribed fee for renewal of registration of a manufacturer shall be payable annually on or before the 31st of January every year.

(8) The Commissioner may reject an application for registration if he or she is of the opinion that—

- (a) adequate control of materials imported or taken out of bond under rebate of duty is not likely to be maintained; or
- (b) any provision of these regulations will not be complied with.

Storage of rebated materials

6. (1) The manufacturer shall provide on his or her premises secure stores for the safe storage of materials on which duty has been rebated and shall, at his own expense, provide the necessary fastenings so that the stores may be secured with customs locks.

Customs and Excise (Clothing Manufacturer) (Rebate)
Regulations, 2021

(2) No materials on which duty has been rebated may be stored elsewhere than in the stores provided for in subsection (1) of this section, and no such store shall, without the prior written permission of the Commissioner, be used for any other purposes.

Clearance of materials

7. (1) Materials to be entered under the rebate of duty provided for in these regulations shall be entered for consumption at the port of entry nearest to the premises of the manufacturer.

(2) A manufacturer shall, when effecting entry on importation or on removal from bond of materials intended for manufacture under rebate, submit with the relevant bill of entry, a declaration signed by him, to the effect that the goods are to be used solely in the manufacture of clothing.

Manufacturer to keep stock-book

8. (1) A manufacturer shall keep a stock-book, in a form approved by the Commissioner, showing full particulars of all receipts and disposals of materials entered for the manufacture of clothing in such a manner that the rebated materials can readily be accounted for the satisfaction of the Commissioner.

(2) If a manufacturer fails to keep a stock-book in the manner approved in terms of subsection (1), any rebated materials received by the manufacturer during the period when the stock-book was not so kept shall be deemed to have been used for a purpose other than that for which the rebate was granted unless the manufacturer satisfies the Commissioner that the rebated materials were used for the purpose for which the rebate was granted.

(3) The stock-book and premises of a manufacturer shall be open for inspection by an officer at any time.

Disposal of rebated materials

9. (1) Subject to subsections (2) and (3) of this section, a manufacturer shall not, except with the written authority of the Commissioner, and on payment of the duty rebated, dispose of any rebated materials otherwise than in accordance with these regulations.

(2) The Commissioner may authorise the disposal of rebated materials on payment of such duty, not exceeding the amount of duty rebated, as he or she thinks fit, if in the opinion of the Commissioner,

the materials cannot be economically used for the purpose for which they were entered under rebate:

Provided that products produced as a result of the clothing manufacturing process are recorded and correctly accounted for in a production register. The Commissioner may authorise the disposal or destruction of any waste or scrap material produced as a result of the manufacturing process.

(3) A manufacturer shall, when required by the Commissioner to do so, carry out under the supervision of an officer, at such times as the Commissioner may consider necessary, any manufacturing operation in which materials entered under rebate are used.

(4) Duty on rebated materials which are accidentally destroyed before being used in the manufacture of clothes may be remitted if the Commissioner is satisfied that every reasonable effort was made and precaution taken to prevent their destruction.

Eligibility of materials for rebate

10. Only the materials listed in the Second Schedule shall be eligible for rebate if imported or taken out of bond under the tariff heading indicated opposite thereto.

Cancellation of registration

11. (1) The Commissioner may cancel or suspend the registration of a manufacturer if such manufacturer—

- (a) ceases to manufacture clothing; or
- (b) fails to comply with or contravenes any of the provisions of these regulations; or
- (c) fails to pay the fee for the renewal of registration in accordance with subsection (7) of section 5; or
- (d) so requests.

(2) If any registration is cancelled in terms of subsection (1) of this section, any duty rebated shall immediately become due and payable.

Transparency and accountability in the utilisation of rebate facility

12. (1) A manufacturer shall be required to present to the Minister of Finance and Economic Development, an annual report in a form approved by the Minister, showing full particulars of all the benefits

Customs and Excise (Clothing Manufacturer) (Rebate)
Regulations, 2021

achieved in the utilisation of the rebate facility granted in terms of these regulations. The report shall be in such a manner that the effect on the following aspects on the manufacturer's business can be readily ascertained or accounted for to the satisfaction of the Minister—

- (a) the incremental employment levels achieved by the manufacturer;
- (b) capacity utilisation levels attained from the use of the rebate;
- (c) value of new investment received since the employment of the rebate;
- (d) growth in the manufacturer's output;
- (e) research and development initiatives carried out by the manufacturer;
- (f) for manufacturers that export their products, CD1 forms discharged for the period prior to the application for the rebate;
- (g) corporate social responsibilities executed by the manufacturer; and
- (h) activities to protect the environment against degradation.

(2) If a manufacturer fails to produce the annual report in the manner approved in terms of subsection (1), the rebate shall be immediately withdrawn and any rebated goods received by the manufacturer during the period when the report was not so produced shall be deemed to have been used for a purpose other than that for which the rebate was granted. The manufacturer shall be required to pay the rebated revenue forthwith and the penalty for failure to keep records.

(3) The annual report by the manufacturer shall be submitted within thirty days from the end of the twelve months period calculated from:

- (a) the effective date of these regulations in the first year; and
- (b) thereafter from the 1st of January every year subsequently.

Repeals

13. The Customs and Excise (Clothing Manufacturer Rebate) Regulations, 2015, published in Statutory Instrument 151 of 2015, are hereby repealed.

FIRST SCHEDULE (*Section 2*)

FORMS

<i>Form No.</i>	<i>Titles</i>
CMR 1	Application for registration
143	Clothing manufacturer's Bond

In terms of section 5(2) of the Interpretation Act [*Chapter 1:01*], the stated forms are not published in these regulations. They may be inspected free of charge at the offices of the Zimbabwe Revenue Authority, Harare, or at any of the offices of the Zimbabwe Revenue Authority in any District.

SECOND SCHEDULE (*Section 10*)

MATERIALS ELIGIBLE FOR REBATE

The goods listed below shall be imported or taken out of bond under rebate only by manufacturers registered in terms of section 5.

Heading No.	Commodity Code	Description of goods
52.04	5204.11.00	Containing 85% or more by weight of cotton
	5204.19.00	Other
52.08	5208.42.00	Plain weave ,weighing more than 100 g/m ²
	5208.49.00	Other fabrics
52.09	5209.42.00	Denim
	5209.49.00	Other
52.10	5210.11.00	Plain weave
	5210.19.00	Other fabrics
	5210.29.00	Other fabrics
	5210.31.00	Plain weave
	5210.32.00	3-thread or 4-thread twill including cross twill

Customs and Excise (Clothing Manufacturer) (Rebate)
Regulations, 2021

Heading No.	Commodity Code	Description of goods
	5210.39.00	Other fabrics
	5210.41.00	Plain weave
	5210.49.00	Other fabrics
	5210.59.00	Other fabrics
52.11	5211.11.00	Plain weave
	5211.19.00	Other fabrics
	5211.20.00	Bleached
	5211.39.00	Other fabrics
	5211.42.00	Denim
	5211.43.00	Other fabrics of 3thread or 4thread twill, including cross twill
	5211.49.00	Other fabrics
	5211.51.00	Plain weave
	5211.59.00	Other fabrics
52.12	5212.14.00	of yarns of different colours
	5212.24.00	of yarns of different colours
54.01	5401.10.90	Other
	5401.20.90	Other
54.07	5407.10.10	Woven fabrics obtained from high tenacity yarn of nylon, canvas weighing not less than 340g/m ²
	5407.10.90	Other
	5407.20.10	Canvas weighing not less than 340g/m ²
	5407.20.90	Other
	5407.30.90	Other
	5407.41.90	Other
	5407.42.90	Other
	5407.43.90	Other

Heading No.	Commodity Code	Description of goods
	5407.44.90	Other
	5407.51.90	Other
	5407.52.90	Other
	5407.53.90	Other
	5407.54.90	Other
	5407.61.90	Other
	5407.69.90	Other
	5407.71.90	Other
	5407.72.90	Other
	5407.73.90	Other
	5407.74.90	Other
	5407.81.90	Other
	5407.82.90	Other
	5407.83.90	Other
	5407.84.90	Other
	5407.91.90	Other
	5407.92.90	Other
	5407.93.90	Other
	5407.94.90	Other
54.08	5408.10.00	Woven fabrics obtained from high tenacity yarn of viscose rayon
	5408.21.10	Canvas weighing not less than 340g/m ²
	5408.21.90	Other
	5408.22.90	Other
	5408.23.10	Canvas of yarns of different colours weighing not less than 340g/m ²
	5408.23.90	Other
	5408.24.90	Other

Customs and Excise (Clothing Manufacturer) (Rebate)
Regulations, 2021

Heading No.	Commodity Code	Description of goods
	5408.31.90	Other
	5408.32.90	Other
	5408.33.90	Other
	5408.34.90	Other
55.08	5508.10.90	Other
	5508.20.90	Other
55.12	5512.11.90	Other
	5512.19.10	Canvas weighing not less than 340 g/m ²
	5512.19.90	Other
	5512.21.10	Canvas weighing not less than 340 g/m ²
	5512.21.90	Other
	5512.29.10	Canvas weighing not less than 340 g/m ²
	5512.29.90	Other
	5512.91.10	Canvas weighing not less than 340 g/m ²
	5512.91.90	Other
	5512.99.10	Canvas weighing not less than 340 g/m ²
	5512.99.90	Other
55.13	5513.11.00	Of polyesters staple fibres, plain weave
	5513.12.00	3-thread or 4-thread twill including cross twill, of polyester staple fibres
	5513.13.00	Other woven fabrics of polyester staple fibres
	5513.19.00	Other woven fabrics
	5513.21.00	Of polyester staple fibres, plain weave
	5513.23.00	Other woven fabrics or polyester staple fibres
	5513.29.00	Other woven fabrics
	5513.31.00	Of polyester staple fibres, plain weave

Heading No.	Commodity Code	Description of goods
	5513.39.00	Other woven fabrics
	5513.41.00	Of polyester staple fibres, plain weave
	5513.49.00	Other woven fabrics
55.14	5514.11.10	Canvas weighing not less than 340g/m ²
	5514.11.90	Other
	5514.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres
	5514.19.90	Other
	5514.21.10	Canvas not weighing less than 340g/m ²
	5514.21.90	Other
	5514.22.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres
	5514.23.90	Other
	5514.29.90	Other
	5514.30.00	Of yarns of different colours
	5514.41.90	Other
	5514.42.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres
	5514.43.00	Other woven fabrics of polyester staple fibres
	5514.49.10	Canvas weighing not less than 340g/m ²
	5514.49.90	Other
55.15	5515.11.10	Canvas weighing not less than 340g/m ²
	5515.11.90	Other
	5515.12.10	Canvas weighing not less than 340g/m ² ,
	5515.12.90	Other
	5515.13.00	Mixed mainly or solely with wool or fine animal hair
	5515.19.10	Canvas weighing not less than 340g/m ²

Customs and Excise (Clothing Manufacturer) (Rebate)
Regulations, 2021

Heading No.	Commodity Code	Description of goods
	5515.19.90	Other
	5515.21.90	Other
	5515.22.00	Mixed mainly or solely with wool or fine animal hair
	5515.29.90	Other
	5515.91.90	Other
	5515.99.10	Canvas weighing not less than 340g/m ²
	5515.99.90	Other
55.16	5516.11.10	Canvas weighing not less than 340g/m ²
	5516.11.90	Other
	5516.12.10	Canvas weighing not less than 340g/m ²
	5516.12.90	Other
	5516.13.10	Canvas weighing not less than 340g/m ²
	5516.13.90	Other
	5516.14.90	Other
	5516.21.90	Other
	5516.23.90	Other
	5516.24.90	Other
	5516.33.00	Of yarns of different colours
	5516.34.00	Printed
	5516.41.10	Canvas weighing not less than 340g/m ²
	5516.41.90	Other
	5516.42.10	Canvas weighing not less than 340g/m ²
	5516.42.90	Other
	5516.43.90	Other
	5516.44.90	Other
	5516.91.10	Canvas weighing not less than 340g/m ²

Heading No.	Commodity Code	Description of goods
	5516.92.90	Other
	5516.93.90	Other
	5516.94.10	Canvas weighing not less than 340g/m ²
	5516.94.90	Other
58.01	5801.10.00	Of wool or fine animal hair
	5801.21.00	Uncut weft pile fabrics
	5801.22.00	Cut corduroy
	5801.23.00	Other weft pile fabrics
	5801.26.00	Chenille fabrics
	5801.32.00	Cut corduroy
	5801.33.00	Other weft pile fabrics
	5801.36.00	Chenille fabrics
	5801.90.00	Of other textile materials
58.04	5804.10.00	Tulles and other net fabrics
	5804.29.00	Of other textile materials
58.07	5807.10.00	Woven labels
	5807.90.00	Other labels, badges of textile materials
60.01	6001.10.00	“Long pile” fabrics
	6001.21.00	Of cotton
	6001.22.00	Of man-made fibres
	6001.29.00	Of other textile materials
	6001.91.00	Of cotton
	6001.92.00	Of man-made fibres
	6001.99.00	Of other textile materials
60.04	6004.10.00	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread
	6004.90.00	Other

Customs and Excise (Clothing Manufacturer) (Rebate)
Regulations, 2021

Heading No.	Commodity Code	Description of goods
60.05	6005.42.00	Dyed
	6005.44.00	Printed
	6005.90.00	Other
60.06	6006.10.00	Of wool or fine animal hair
	6006.21.00	Unbleached or bleached
	6006.22.00	Dyed
	6006.23.00	Of yarns of different colours
	6006.24.00	Printed
	6006.31.00	Unbleached or bleached
	6006.32.00	Dyed
	6006.33.00	Of yarns of different colours
	6006.34.00	Printed
	6006.42.00	Dyed
	6006.43.00	Of yarns of different colours
	6006.44.00	Printed
	6006.90.00	Other
62.17	6217.10.00	Accessories
	6217.90.10	Shoulder pads
	6217.90.90	Other parts of garments or clothing accessories
96.06	9606.10.00	Press-fasteners, snap-fasteners and press-studs and parts therefor
	9606.21.00	Of plastics, not covered with textile material
	9606.22.00	Of base metal, not covered with textile material
	9606.29.00	Other
	9606.30.10	Button blanks
	9606.30.90	Other, button moulds

Heading No.	Commodity Code	Description of goods
96.07	9607.11.00	Fitted with chain scoops of base metal
	9607.19.00	Other
	9607.20.00	Parts
96.12	9612.10.00	Ribbons for thermo ink foil label printing

THIRD SCHEDULE (*Sections 2 and 5*)

LIST OF MANUFACTURERS APPROVED TO IMPORT RAW MATERIALS UNDER THIS REBATE

The companies listed below have as at the effective date, qualified to import raw materials and manufacture clothing under this rebate in terms of section 5.

1. Playtime Manufacturers (Private) Limited
2. CohCoh Enterprises (Private) Limited
3. Paramount Export (Private) Limited
4. Rolling Stones (Private) Limited
5. Enbee Stores (Private) Limited
6. Bravette Manufacturing (Private) Limited
7. Carousel (Private) Limited
8. James North Zimbabwe (Private) Limited
9. Escapades (Private) Limited
10. Faith Wear
11. Archer Clothing (Private) Limited
12. J. J. Benatar (Private) Limited, trading as Diesel Gear
13. Duzzits Clothiers t/a Toserudo Clothing
14. Matebeleland Clothing (Private) Limited
15. Maxwell Clothing Company (MFG) (Private) Limited
16. Janrance Enterprises (Private) Limited, trading as Janes Fashions
17. Femina Garments (Private) Limited
18. Ticoz Enterprises (Private) Limited, trading as Half Price Centre
19. Farmcor (Private) Limited
20. Wise Save (Private) Limited
21. Main Protective Clothing (Private) Limited
22. Beejery General Dealers (Private) Limited
23. M.T. Fashions (Private) Limited
24. Viva Marketing (Private) Limited
25. Mighty Glory (Private) Limited, trading as Insport
26. Andula Trading (Private) Limited
27. Juthee Creations (Private) Limited
28. United Clothing Manufacturers (Private) Limited

Customs and Excise (Clothing Manufacturer) (Rebate)
Regulations, 2021

29. Luciano (Private) Limited
30. W & E Silks (Private) Limited
31. Kutaura Enterprises (Private) Limited
32. Super Quality Manufacturing (Private) Limited
33. Pat Investments (Private) Limited, trading as Jaytee Clothing
34. Glidingstar Enterprises (Private) Limited
35. Throttle Clothing (Private) Limited
36. Mes Trading (Private) Limited
37. Ankey Garments (Private) Limited
38. Munchville Investments (Private) Limited, trading as Bernstein Clothing
39. CM Fashions (Private) Limited
40. Concorde Textiles (Private) Limited, trading as Concorde Clothing
41. Fageton Enterprises (Private) Limited, trading as Brotherhood Clothing
42. Ezee Clothing (Private) Limited
43. Likvee Investments (Private) Limited, trading as Only Fashions
44. Valvetrain Investments (Private) Limited
45. Laurel Industries (Private) Limited
46. MDD (Private) Limited t/a Michelle Fashions
47. Vivi Fashions (Private) Limited
48. Eu N' See Garment Manufacturers (Private) Limited
49. Hempac Trading (Private) Limited
50. Kingsport Investments (Private) Limited, trading as King Investments
51. Blacklace Textiles (Private) Limited
52. Step-in-Style Garments (Private) Limited
53. Eagle Italian Textile (Private) Limited
54. Azbo Investments (Private) Limited.

Public Procurement and Disposal of Public Assets (General)
(Amendment) Regulations, 2021 (No. 3)

IT is hereby notified that the Honourable Vice President responsible for Procurement, in consultation with the Minister of Finance and Economic Development, in terms of section 101 of the Public Procurement and Disposal of Public Assets Act [Chapter 22:23] and after consulting with the Procurement Regulatory Authority of Zimbabwe, has made the following regulations:—

1. These regulations may be cited as the Public Procurement and Disposal of Public Assets (General) (Amendment) Regulations, 2021 (No. 3).

2. The Public Procurement and Disposal of Public Assets (General) (Amendment) Regulations, 2018, published in Statutory Instrument 5 of 2018 (hereinafter referred to as the “principal regulations”), are amended by the repeal of the Fifth Schedule and substitution with the following—

“FIFTH SCHEDULE (Section 92)

FEES

PART I

APPLICATION FOR EXEMPTION IN TERMS OF SECTION 3(7) OF ACT

<i>Description</i>	<i>Domestic</i>	
	(ZW\$)	(USD)
1. Application and renewal of exemption of procurement of trading stock per class of items	300 000,00	2 500,00
2. Application for exemption of procurement of a strategic nature by procuring entities operating in competitive markets	300 000,00	2 500,00

PART II

APPLICATION TO CONDUCT PROCUREMENT IN TERMS
OF SECTION 15 OF ACT

<i>Description</i>	<i>Fee</i> (ZW\$)
1. Application and renewal of authority to conduct procurement under Class C procuring entity:	80 000,00

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<i>Description</i>	<i>Fee</i> (ZW\$)
2. Application and renewal of authority to conduct procurement under Class B procuring entity:	210 000,00
3. Application and renewal of authority to conduct procurement under Class A procuring entity:	280 000,00

PART III

REGISTRATION OF BIDDERS IN TERMS OF SECTION 6(1)(i) OF ACT

<i>Description</i>	<i>Domestic Bidders</i> (ZW\$)	<i>Foreign Bidders</i> (USD)
1. Annual registration and renewal of registration of Zimbabwean (domestic) bidders	16 000,00	120,00
2. Quarterly registration and renewal of registration of Zimbabwean (domestic) bidders	4 000,00	30,00
3. Registration and renewal of registration of international bidders:	—	850,00

PART IV

ADMINISTRATION FEES PAYABLE BY BIDDERS FOR BIDS
SUBJECT TO REVIEW IN TERMS OF SECTION 54 OF ACT

<i>Description</i>	<i>Domestic Bidders</i> (ZW\$)	<i>Foreign Bidders</i> (USD)
1. Administration fees for domestic competitive tenders for each bid for goods, non-consultancy and consultancy services:	15 000,00	350,00
2. Administration fees for domestic competitive tenders for each bids for construction works:	30 000,00	400,00
3. Administration fees for international competitive tenders for each bid for goods, non-consultancy and consultancy services:	30 000,00	400,00
4. Administration fees for international competitive tenders for each bid for construction works:	50 000,00	500,00

PART V

ADMINISTRATION FEES PAYABLE BY BIDDERS FOR BID SECURITY
ESTABLISHED BY THE AUTHORITY IN TERMS OF SECTION 44
OF ACT

<i>Description</i>	<i>Fee</i>	
	<i>Domestic</i>	<i>Foreign</i>
	<i>Bidders</i> (ZW\$)	<i>Bidders</i> (USD)
<i>(Ninety day validity with an option of fifty (50) per centum establishment fees on extension of thirty (30) days)</i>		
1. Establishment fees for bid security below \$75 000,00:	20 000,00	200,00
2. Establishment fees from \$75 000,00 and below \$175 000,00:	30 000,00	350,00
3. Establishment fees for bid security from \$175 000,00 and below \$350 000,00	40 000,00	500,00
4. Establishment fees for bid security from \$350 000,00 and below \$875 000,00:	60 000,00	750,00
5. Establishment fees for bid security from \$875 000,00 and below \$1 750 000,00	80 000,00	1 000,00
6. Establishment fees for bid security from \$1 750 000,00 and below \$3 million	120 000,00	1 500,00
7. Establishment fees for bid security from \$3 million:	5% of Bid Security	

<i>Description</i>	<i>Fee</i>	
	<i>Domestic</i>	<i>Foreign</i>
	<i>Bidders</i> (ZW\$)	<i>Bidders</i> (USD)
<i>(Sixty day validity with an option of fifty (50) per centum establishment fees on extension of thirty (30) days)</i>		
1. Establishment fees for bid security below \$75 000,00:	12 000,00	150,00
2. Establishment fees from \$75 000,00 and below \$175 000,00:	20 000,00	250,00
3. Establishment fees for bid security from \$175 000,00 and below \$350 000,00	28 000,00	350,00
4. Establishment fees for bid security from \$350 000,00 and below \$875 000,00:	40 000,00	500,00

**Public Procurement and Disposal of Public Assets (General)
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<i>Description</i>	<i>Fee</i>	
	<i>Domestic Bidders (ZW\$)</i>	<i>Foreign Bidders (USD)</i>
5. Establishment fees for bid security from \$875 000,00 and below \$1 750 000,00:	52 000,00	650,00
6. Establishment fees for bid security from \$1 750 000,00 and below \$3 million:	80 000,00	1 000,00
7. Establishment fees for bid security from \$3 million:	4% of Bid Security	

<i>Description</i>	<i>Fee</i>	
	<i>Domestic Bidders (ZW\$)</i>	<i>Foreign Bidders (USD)</i>
<i>(Thirty day validity with an option of fifty (50) per centum establishment fees on extension of thirty (30) days)</i>		

1. Establishment fees for bid security below \$75 000,00:	8 000,00	100,00
2. Establishment fees from \$75 000.00 and below \$175 000,00:	14 000.00	175,00
3. Establishment fees for bid security from \$175 000,00 and below \$350 000,00:	20 000,00	250.00
4. Establishment fees for bid security from \$350 000,00 and below \$875 000,00:	30 000,00	375,00
5. Establishment fees for bid security from \$875 000,00 and below \$1 750 000,00:	40 000,00	500,00
6. Establishment fees for bid security from \$1 750 000,00 and below \$3 million:	60 000,00	750,00
7. Establishment fees for bid security from \$3 million:	3.5% of Bid Security	

<i>Description</i>	<i>Fee</i>
	<i>Foreign Bidders (USD)</i>

(Ninety day validity applicable to international bidders)

1. Establishment fees for bid security below US\$5 000,00:	200,00
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<i>Description</i>	<i>Fee Foreign Bidders (USD)</i>
2. Establishment fees from US\$5 000.00 and below US\$10 000.00:	350,00
3. Establishment fees for bid security from US\$10 000.00 and below US\$20 000.00:	500,00
4. Establishment fees for bid security from US\$20 000.00 and below US\$50 000.00:	750,00
5. Establishment fees for bid security from US\$50 000.00 and below US\$100 000.00:	1 000,00
6. Establishment fees for bid security from US\$100 000.00 and below US\$200 000.00:	1 500,00
7. Establishment fees for bid security from US\$200 000.00	5% of Bid Security

PART VI

ADMINISTRATION FEES PAYABLE BY CONTRACTORS IN
TERMS OF PART XI OF ACT

<i>Domestic Bids and Description for Domestic Bidders</i>	<i>(ZWL)</i>
1. Contract value from \$1 million and below \$8.75 million:	1.00% up to a maximum of 65 000
2. Contract value from \$8.75 million and below \$17.5 million:	0.75% up to a maximum of 87 500
3. Contract value from \$17.5 and below \$87.5 million:	0.50% up to a maximum of 306 250
4. Contract value from \$87.5 million and below \$350 million:	0.35% up to a maximum of 875 000
5. Contract value from \$350 million and below \$1.3125 billion:	0.25% up to a maximum of 1 968 750
6. Contract value from \$1.3125 billion and below \$8.75 billion:	0.15% up to a maximum of 10 000 000
7. Contract value from \$8.75 billion:	12 500 000

Note: *International bid fees for domestic bidders to be converted to domestic currency to determine ZWL contract value using prevailing official rate*

**Public Procurement and Disposal of Public Assets (General)
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Direct Procurement bids description for International bidders

1. Contract value from US\$20 000.00 and below
US\$1.5 million: 1.00% of contract value
2. Contract value from US\$1.5 million and above 15 000

International bids description

Fee for foreign bidders

1. Contract value from US\$20 000,00 and below
US\$200 000,00: 600,00
2. Contract value from US\$200 000,00 and below
US\$1 million: 900,00
3. Contract value from US\$1 million and below US\$2,5 million: 1 500,00
4. Contract value from US\$2.5 million and below US\$5 million: 3 000,00
5. Contract value from US\$5 million and below US\$7,5 million: 4 500,00
6. Contract value from US\$7.5 million and below US\$10 million: 6 000,00
7. Contract value from US\$10 million and below US\$15 million: 9 000,00
8. Contract value from US\$15 million and below US\$20 million: 12 000,00
9. Contract value from US\$20 million and below US\$30 million: 15 000,00
10. Contract value from US\$30 million and below US\$40 million: 18 000,00
11. Contract value from US\$40 million and below US\$50 million: 24 000,00
12. Contract value from US\$50 million and below US\$75 million: 30 000,00
13. Contract value from US\$75 million and below US\$100 million: 45 000,00
14. Contract value from US\$100 million and below US\$150 million: 60 000,00
15. Contract value from US\$150 million and below
US\$250 million: 90 000,00
16. Contract value from US\$250 million and below US\$500 million: 120 000,00
17. Contract value from US\$500 million and below
US\$700 million: 150 000,00
18. Contract value from US\$700 million: 180 000,00

Note: *International bid fees are payable in foreign currency for International bidders while domestic bidders should convert to domestic currency using prevailing official rate to determine ZWL contract value.*

PART VII

ADMINISTRATION FEES ON REFUND REQUESTS ON NON-REFUNDABLE MISCELLANEOUS DEPOSITS

<i>Description</i>	<i>Fee</i>	
	<i>Domestic</i>	<i>Foreign</i>
	<i>Bidders</i> (ZW\$)	<i>Bidders</i> (USD)
<i>Sundry deposits and refund requests on overpayments, non-refundable fee account deposits</i>		
Handling fees on refund requests for overpayments and non-refundable account deposits	5.0	10.0%

PART VIII

FEES PAYABLE FOR CONFERENCING/PRESENTATIONS

<i>Description</i>	<i>Fee</i>	
	<i>Domestic</i>	<i>Foreign</i>
	(ZW\$)	(USD)
1. Administration fees for Level 1:	50 000,00	500,00
2. Administration fees for Level 2:	45 000,00	450,00
3. Administration fees for Level 3:	35 000,00	350,00
4. Administration fees for Level 5:	30 000,00	300,00

PART IX

ADMINISTRATION FEES PAYABLE FOR DOCUMENT SEARCH AND RETRIEVALS

<i>Description</i>	<i>Fee</i>	
	<i>Domestic</i>	<i>Foreign</i>
	(ZW\$)	(USD)
1. Administration fees for a single file search and retrieval:	8 400,00	60,00
2. Administration fees for multiple files search and retrieval (fee per file):	12 600,00	90,00

