

Value Added Tax (General) (Amendment) Regulations, 2022 (No. 58)

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

1. This notice may be cited as the Value Added Tax (General) (Amendment) Regulations, 2022 (No. 58).

2. The Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003, are amended in Part I of the First Schedule—

(a) by the deletion of item 21 and the substitution of the following—

“(21) Supply of accommodation services to domestic tourists for the period 1st August, 2021 to 31st July, 2022.”;

(b) by the deletion of item 23 and the substitution of the following—

“(23) Supply of the following services to domestic tourists* for a period ending on 31st July, 2022—

- (i) food and beverages served at places of accommodation;
- (ii) shuttle services;
- (iii) car rental services;
- (iv) marine and ferry services;
- (v) sport fishing;
- (vi) safari operations;
- (vii) touring and exploring national museums and monuments; and
- (viii) recreational activities provided by companies registered with the Zimbabwe Tourism Authority.

*For the purposes of paragraph (23) domestic tourists includes any person who visits but does not sleep over at the place or in the area visited.”.

3. The Value Added Tax (General) Regulations, 2021 (No. 56), published in Statutory Instrument 87 of 2021, are repealed.