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Statutory Instrument 213 of 2022.

[CAP. 21:05

Base Minerals Export Control (Lithium Bearing Ores and Unbeneficiated Lithium) Order, 2022

UNDER the powers conferred upon me by section 3(1)(a) of the Base Minerals Export Control Act [Chapter 21:05], I, Wiston Chitando, MP, Minister of Mines and Mining Development, by this my order direct that with immediate effect as follows:—

- 1. This order may be cited as the Base Minerals Export Control (Unbeneficiated Lithium Bearing Ores) Order, 2022.
 - 2. In this order—
 - "lithium bearing ore" means any mineral ore containing lithium:
 - "unbeneficiated lithium" means any lithium in whatever form that has not undergone processing to an extent that would exempt it from the payment of export tax under section 12B ("Collection of tax on exportation of unbeneficiated lithium; determination of value thereof") of the Value Added Tax Act [Chapter 23:12];
- 3. (1) No lithium bearing ores, or unbeneficiated lithium whatsoever, shall be exported from Zimbabwe to another country except under written permit of the Minister given under subsection (2).
 - (2) On written application by any party—
 - (a) wishing to export samples of lithium bearing ore or unbeneficiated lithium for assaying outside Zimbabwe; or
 - (b) to a miner or exporter of lithium upon production of written proof satisfactory to the Minister that there are exceptional circumstances justifying the exportation in question and that the lithium bearing ores or unbeneficiated lithium in question have been valued in terms of section 12D(3) of the Value Added Tax Act [Chapter 23:12] for purposes of payment of the export tax on unbeneficiated lithium, that is to say—

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- (i) the market value thereof on the date of exportation has been determined by reference to a reputable metals exchange; or
- (ii) its value is reflected on any document required to be delivered in terms of the Customs and Excise Act [Chapter 23:02] for its exportation under that Act.

4 To avoid doubt—

- (a) section 5 of the principal Act provides that "An order shall have effect notwithstanding anything inconsistent therewith in any other enactment or any trade or customs agreement to which the State is a party."; and
- (b) section 6 of the principal Act provides that any person who contravenes or fails to comply with any order or with the terms and conditions of any permit issued to him or her under an order shall be guilty of an offence and liable to—
 - (i) a fine not exceeding level 9 or twice the value of the base minerals in respect of which the offence is committed, whichever is the greater; or
- (ii) imprisonment for a period not exceeding two years; or to both such fine and such imprisonment.