



ZIMBABWEAN

GOVERNMENT GAZETTE

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General Notice 277 of 2012.

INCOME TAX ACT [CHAPTER 23:06]

Exemption from Income Tax: Expatriate Employees of International Relief and Development

IT is hereby notified that, in terms of paragraph 4(a) (iv) of the Third Schedule to the Income Tax Act [Chapter 23:06], the Minister of Finance approves the exemption of amounts accruing by way of salaries and emoluments paid in respect of their offices to expatriate employees of International Relief and Development, in terms of the Economics and Technical Related Assistance Agreement concluded between the Government of Zimbabwe and the Government of the United States of America, effective from 25th June, 2009.

As a result of such approval the receipts and accruals of the expatriate employees of International Relief and Development are exempt from income tax.

29-6-2012. T. BITI, Minister of Finance.

General Notice 278 of 2012.

INCOME TAX ACT [CHAPTER 23:06]

Exemption from Income Tax: Expatriate Employees of Catholic Relief Services

IT is hereby notified that, in terms of paragraph 4(a) (iv) of the Third Schedule to the Income Tax Act [Chapter 23:06], the Minister of Finance approves the exemption of amounts accruing by way of salaries and emoluments paid in respect of their offices to expatriate employees of Catholic Relief Services, in terms of the Economics and Technical Related Assistance Agreement concluded between the Government of Zimbabwe and the Government of the United States of America, effective from 20th December, 2001.

As a result of such approval the receipts and accruals of the expatriate employees of Catholic Relief Services are exempt from income tax.

29-6-2012. T. BITI, Minister of Finance.

General Notice 279 of 2012.

INCOME TAX ACT [CHAPTER 23:06]

Exemption from Income Tax: Expatriate Employees of Nathan Associates Inc.

IT is hereby notified that, in terms of paragraph 4(a) (iv) of the Third Schedule to the Income Tax Act [Chapter 23:06], the Minister of Finance approves the exemption of amounts accruing by way of salaries and emoluments paid in respect of their offices to expatriate employees of Nathan Associates Inc., in terms of the Economics and Technical Related Assistance Agreement concluded between the Government of Zimbabwe and the Government of the United States of America, effective from 1st October, 2001.

As a result of such approval the receipts and accruals of the expatriate employees of Nathan Associates Inc. are exempt from income tax.

29-6-2012. T. BITI, Minister of Finance.

General Notice 280 of 2012.

INDIGENISATION AND ECONOMIC EMPOWERMENT ACT [CHAPTER 14:33]

Net Asset Value, Lesser Share and Maximum Period for Businesses to Indigenise in the Finance, Tourism, Education and Sport, Arts, Entertainment and Culture, Engineering and Construction, Energy, Services, Telecommunications, Transport and Motor Industry Sectors

IT is hereby notified that the Minister of Youth Development, Indigenisation and Empowerment has, in terms of section 5(4) as read with section 5A(4) of the Indigenisation and Economic Empowerment (General) Regulations, 2010 ("the principal regulations"), prescribed with respect to the Finance, Tourism, Education and Sport, Arts, Entertainment and Culture, Engineering and Construction, Energy, Services, Telecommunications, Transport and Motor Industry Sectors the--

- (a) appropriate minimum net asset value above which a business is required to comply with the principal regulations; and
(b) lesser share than the minimum indigenisation and empowerment quota that indigenous Zimbabweans may hold; and
(c) maximum period a business may continue to operate before it attains the minimum indigenisation and empowerment quota;

as indicated in the Schedule.

29-6-2012. G. MAGOSVONGWE, Acting Secretary for Youth Development, Indigenisation and Empowerment.

SCHEDULE

PART I

FINANCE SECTOR

Table with 4 columns: Sub-sector, Minimum net asset value US\$, Lesser share for non-indigenous businesses, Years to comply. Row: All financial institutions, As per minimum capital prescribed by the Reserve Bank of Zimbabwe, 51%, 1st year=51%

PART II

TOURISM

Table with 4 columns: Sub-sector, Minimum net asset value US\$, Lesser share for non-indigenous businesses, Years to comply. Row: Accommodation (Hotels according to stars and value)- 1 star, 2 500 000,00, 51%, 1st year=51%

2 star	5 000 000,00	51%	1st year=51%
3 star	7 500 000,00	51%	1st year=51%
4 star	7 500 000,00	51%	1st year=51%
5 star	10 000 000,00	51%	1st year=51%
Boats/Cruisers/Yachts	500 000,00	51%	1st year=51%
Motor Coaches (MC0)	500 000,00	51%	1st year=51%

*Tourist Activities—*

Hunting safari's or operators	1,00	51%	1st year=51%
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*Tour Operators (Reserved for indigenous Zimbabweans)—*

Photographic and other non-consumptive safari operators	100 000,00	51%	1st year=51%
Fishing safaris	100 000,00	51%	1st year=51%
Visitors activities (including canoeing, rafting, cruising, bungee jumping, horse riding and golf IVAC)	100 000,00	51%	1st year=51%
Visitors attractions including game parks, farms, sanctuaries, at galleries and cultural villages (VAT)	100,00	51%	1st year=51%
External Tours	500 000,00	51%	1st year=51%

## PART III

## EDUCATION AND SPORT

Sub-sector	Minimum net asset value US\$	Lesser share for non-indigenous businesses	Years to comply
Pre-schools	1,00	51%	1st year=51%
Primary Schools	1,00	51%	1st year=51%
Secondary Schools	1,00	51%	1st year=51%
Private Colleges	1,00	51%	1st year=51%
Universities	1,00	51%	1st year=51%
Sport entities, social clubs and sport associations	1,00	51%	1st year=51%

## PART IV

## ARTS, ENTERTAINMENT AND CULTURE

Sub-sector	Minimum net asset value US\$	Lesser share for non-indigenous businesses	Years to comply
Performing Arts, Theatre, Music and Dance	1 000 000,00	51%	1st year=51%
Entertainment Film	10 000,00	51%	1st year=51%
Entertainment Television	1,00	51%	1st year=51%
Entertainment Radio	1,00	51%	1st year=51%
Visual arts and craft	1,00	51%	1st year=51%

## PART V

## ENGINEERING AND CONSTRUCTION

Sub-sector	Minimum net asset value US\$	Lesser share for non-indigenous businesses	Years to comply
Consulting Engineers	1,00	51%	1st year=51%
Building Contractors	1,00	51%	1st year=51%
Civil Engineering	1,00	51%	1st year=51%
Electrical and Mechanical Engineering	1,00	51%	1st year=51%
Material, Plant Hire and Equipment Supplies Joinery and shop fitting	1,00	51%	1st year=51%
Plumbing	1,00	51%	1st year=51%

## PART VI

## ENERGY

Sub-sector	Minimum net asset value US\$	Lesser share for non-indigenous businesses	Years to comply
<i>Electricity —</i>			
Transportation	1,00	51%	1st year= 51%
Storage/Handling	1,00	51%	1st year= 51%
Retail	1,00	51%	1st year= 51%
<i>Renewable energy—</i>			
Retail (Existing)	100 000,00	51%	1st year= 51%
Distribution	100 000,00	51%	1st year= 51%
System integration	500 000,00	51%	1st year= 51%

## PART VII

## SERVICES

Sub-sector	Minimum net asset value US\$	Lesser share for non-indigenous businesses	Years to comply
Maintenance services	100 000,00	51%	1st year=51%
Healthcare	500 000,00	51%	1st year=51%
Security services	50 000,00	51%	1st year=51%
Catering services	50 000,00	51%	1st year=51%
Freight and logistics	149 000,00	51%	1st year=51%
Construction and engineering	49 000,00	51%	1st year=51%
Franchising	30 000,00	51%	1st year=51%

## PART VIII

## TELECOMMUNICATIONS

Sub-sector	Minimum net asset value US\$	Lesser share for non-indigenous businesses	Years to comply
Advertising	1,00	51%	1st year=51%
Broadcasting	1,00	51%	1st year=51%
Communication and networking	1,00	51%	1st year=51%
Courier services	1,00	51%	1st year=51%
Equipment agents for supply and maintenance	1,00	51%	1st year=51%
Equipment assembly and/or manufacturing	1,00	30%	1st year=51%
Film making	1,00	40%	1st year=51%
Fixed telephone	1,00	30%	1st year=51%
Internet access provision	1,00	40%	1st year=51%
Mobile cellular	1,00	51%	1st year=51%
Postal general	1,00	40%	1st year=51%
Public data	1,00	40%	1st year=51%
Publications	1,00	40%	1st year=51%

## PART IX

## TRANSPORT AND MOTOR INDUSTRY

Sub-sector	Minimum net asset value US\$	Lesser share for non-indigenous businesses	Years to comply
Haulage industry	500 000,00	51%	1st year=51%
Inland water bodies	20 000,00	51%	1st year=51%
Harbours	1,00	51%	1st year=51%
Motor trade	1,00	51%	1st year=51%
Part manufacturing	1,00	51%	1st year=51%
Assembling factories	1,00	51%	1st year=51%
Wholesale distributors	1,00	51%	1st year=51%
Agent or sub-dealers	1,00	51%	1st year=51%
Parts distributors retailers	1,00	51%	1st year=51%
Panel beaters	1,00	51%	1st year=51%
Workshops	1,00	51%	1st year=51%
Public and commercial airlines	1 000 000,00	51%	1st year=51%

## General Notice 281 of 2012.

## STATE PROCUREMENT BOARD

## Tenders Invited

TENDERS must be enclosed in sealed envelopes, endorsed on the outside with the advertised tender number, description, closing date and must be posted in time to be sorted into Post Office Box Number CY 408, Causeway, or delivered by hand to the Principal Officer, State Procurement Board, Fifth Floor, Old Reserve Bank Building, Samora Machel Avenue, Harare, before 10.00 a.m. on the closing date.

29-6-2012.

C. NYANHETE,  
Principal Officer, State Procurement Board.

*Tender number*

- ZPC/HO 06/2012. Supply and delivery of one mini dump truck: Munyati Power Station.
- ZPC/HO 15/2012. Supply and delivery of high pressure chemical injection pump motor sets: Hwange Power Station.
- ZPC/HO 38/2012. Supply and delivery of high lift lub oil pump, complete with motors: Hwange Power Station.

Interested bidders are required to obtain the tender documents that consist the instructions and scope of work from the