

Income Tax (Exemption from Income Tax)(Expatriate
Employees of Frankfurt Zoological) 2013

IT is hereby notified, that the Minister of Finance, in terms of paragraph 4(a)(iv) of the Third Schedule to the Income Tax Act [Chapter 23:06], hereby approves the exemption of amounts accruing by way of salaries and emoluments paid in respect of their offices to expatriate employees of Frankfurt Zoological, in terms of the Conservation of the Wildlife Resources of Gonarezhou National Park agreement (see schedule below), concluded between the Government of Zimbabwe and the Frankfurt Zoological Society, effective from 12 July, 2010, as a result of such approval the receipts and accruals of the expatriate employees of Frankfurt Zoological are exempt from income tax.

SCHEDULE

AGREEMENT

Entered into by and between

THE GOVERNMENT OF THE REPUBLIC OF ZIMBABWE

(Hereinafter referred to as GOZ and fully represented by the Parks and
Wildlife Management Authority)

And

THE FRANKFURT ZOOLOGICAL SOCIETY

(herein referred to as FZS)

**CONCERNING COOPERATION IN THE CONSERVATION OF THE
WILDLIFE RESOURCES OF GONAREZHOU NATIONAL PARK**

PREAMBLE

WHEREAS GOZ and FZS (jointly referred to as the Parties) are desirous of concluding this Agreement to provide for FZS's presence and activities in Zimbabwe;

WHEREAS the Parties recognize the importance of the conservation and sound management of wildlife ecosystems and other natural resources for the environmental and economic well-being of Zimbabwe.

WHEREAS the biodiversity of the Gonarezhou National Park (hereinafter referred to as GNP) and the Great Transfrontier Conservation Area (hereinafter referred to as GLTFCA) is of great economic, ecological, aesthetic, ethical and social value, and represents an irreplaceable part of the heritage of Zimbabwe and human kind as a whole;

ARTICLE XII

CAPACITY BUILDING AND TECHNICAL SUSTAINABILITY

FZS, in addition to the professional staff within its Zimbabwe Office, recruits project experts from outside Zimbabwe to fill in the gaps where technical capacity does not already exist. In such cases, FZS shall bridge gaps by making sure that a counterpart(s) from the Ministry or its respective institutions is attached to on-going projects in order to learn from its experts.

ARTICLE XIII

TERMINATION

Any Party to this MOU may terminate this MOU by giving six months written notice to the other Party, provided that:

1. Any contracts and/or undertakings concluded or commenced during the duration of the Agreement shall be fulfilled in accordance with the provisions of such contract or undertaking;
2. Subject to agreement between the Parties, assets of FZS in Zimbabwe shall be distributed to other organizations involved in wildlife conservation in Zimbabwe.

ARTICLE XIV

SETTLEMENT OF DISPUTES

Any disputes will be settled amicably between the Parties, failing which such disputes shall be referred to arbitration in terms of the Arbitration Act [*Chapter 7:15*].

ARTICLE XV

ENTRY INTO FORCE

1. This agreement shall enter into force on the date of its signature. Provided that FZS has completed the requirements for registration as a Private Voluntary Organization under the laws of Zimbabwe.
2. This Agreement may be revised or modified from time to time by mutual consultation and consent between the parties.
3. This Agreement shall remain in force for a period of ten years.

1. To provide resources:

- for the development, implementation and monitoring, and revision of management plans
- In support of logistical needs of GNP with a view to enhance the conservation of wildlife
- to support capacity building including training of staff
- to carry out applied research
- for natural resource assessment and monitoring
- for establishment of a rhino intensive protection zone
- for infrastructure development and maintenance
- for technical expertise
- for resource protection
- to establish park-community dialogue forum

ARTICLE VII

OBLIGATIONS OF GOZ WITH REGARD TO FZS AND ITS PERSONNEL

GOZ hereby grants and assures to:

1. Exempt FZS from import taxes including VAT as well as subsequent taxes with the same intent on new or under special representation, field and office equipment, motor vehicles, aircraft, communication equipment, ranger equipment, publications, audio-visual equipment, materials and other articles for official use of FZS provided the said items are externally funded and imported or purchased prior to clearance through customs.
2. Authorize FZS to operate such bank accounts in local and foreign currency and undertake such exchange operations as may be required in order to carry satisfactorily its activities subject to the laws and regulations for the time being in force in Zimbabwe.
3. Grant the issue or renewal of immigration exemption permits gratis to up to five non-Zimbabwean professional staff members working within the Zimbabwe Office, recruit either from overseas or within Zimbabwe, with additional permits for project contract professional staff granted on a case-by-case basis. The spouses and children under eighteen years of these personnel shall be issued with dependants and re-entry passes gratis.
4. Grant these staff exemption from Income Tax and Social Security contributions on income or emoluments earned while in Zimbabwe from non-Zimbabwean sources as may be deemed appropriate.
5. Grant these staff exemption from importation duties on a reasonable quantity of personal effects imported into Zimbabwe by them within six months of their first arrival in Zimbabwe.

ARTICLE II

OBJECTIVES OF AGREEMENT AND AREAS OF COOPERATION

- A. The objectives of this Agreement are:—
- to develop, implement and monitor natural resources conservation and protection programs in targeted areas; and
 - to jointly develop, ratify, implement, monitor and periodically revise a General Management Plan for GNP which shall form the basis of all conservation activities;
- B. provided that FZS shall be the only Management partner involved in the GNP and that the involvement in the GNP and that the involvement of any other organization in the GNP must be by mutual consent and that both Parties shall agree on any decisions to be made in respect of the role of GNP in the GLTFCA Areas of co-operation that shall be supported by FZS:
- (a) Development, monitoring and periodic revision of the General Management Plan for GNP and where applicable, surrounding areas;
 - (b) Logistical support to GNP in the targeted areas which will include the following; land, water and air transport, radio communication, supply of field equipment, supply of uniforms, supply of office equipment;
 - (c) Provision where appropriate of technical expertise, i.e. professional staff, technical; advisors and consultants;
 - (d) Applied research;
 - (e) Conserving and protecting the natural resources including wildlife of GNP and GLTFCA;
 - (f) Establishing rhino Intensive Zone Protection;
 - (g) Infrastructure development and maintenance;
 - (h) Natural resource assessment and monitoring, including animal numbers and vegetation changes;
 - (i) Capacity building;
 - (j) Enhancing capabilities for conservation; and
 - (k) Supporting park-community dialogue forums which shall form-Natural Resources Management.

ARTICLE III

LEGAL STATUS OF FZS

FZS is a duly registered foundation in terms of the laws of the German Federation (registration number VR5228) and is duly registered in Zimbabwe in terms of the Private Voluntary Organizations Act [Chapter 17:05].