

## Customs and Excise (Tariff) (Amendment) Notice, 2014 (No. 12)

IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 235 as read with section 225 of the Customs and Excise Act [*Chapter 23:02*], made the following notice:—

1. (1) This notice may be cited as the Customs and Excise (Tariff) (Amendment) Notice, 2014 (No. 12).

(2) This notice shall come into operation on 1st October, 2014.

2. The First Schedule to the Customs and Excise (Tariff) Notice, 2012, published in Statutory Instrument 111 of 2012, is amended in Part II by the repeal of the following—

Heading No.	Commodity Code	Description of Goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
02.06	0206.1000	- Of bovine animals fresh or chilled	Kg	40%	40%
	0206.2100	-- Tongues	Kg	40%	40%
	0206.2200	-- Livers	Kg	40%	40%
	0206.2900	-- Other	Kg	40%	40%
	0206.3000	- Of swine, fresh or chilled	Kg	40%	40%
	0206.4100	-- Livers	Kg	40%	40%
	0206.4900	-- Other	Kg	40%	40%
	0206.8000	- Other, fresh or chilled	Kg	40%	40%
	0206.9000	- Other, frozen	Kg	40%	40%
02.07	0207.2400	-- Not cut in pieces, fresh or chilled	Kg	40%	40%
	0207.2500	-- Not cut in pieces, frozen	Kg	40%	40%
	0207.2600	-- Cuts and offal, fresh or chilled	Kg	40%	40%
	0207.2700	-- Cuts and offal, frozen	Kg	40%	40%
	0207.4100	-- Not cut in pieces, fresh or chilled	Kg	40%	40%
	0207.4200	-- Not cut in pieces, frozen	Kg	40%	40%
	0207.4300	-- Fatty livers, fresh or chilled	Kg	40%	40%
	0207.4400	-- Other, fresh or chilled	Kg	40%	40%
	0207.4500	-- Other, frozen	Kg	40%	40%

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Heading No.	Commodity Code	Description of Goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
	0207.5100	-- Not cut in pieces, fresh or chilled	Kg	40%	40%
	0207.5200	-- Not cut in pieces, frozen	Kg	40%	40%
	0207.5300	-- Fatty livers, fresh or chilled	Kg	40%	40%
	0207.5400	-- Other, fresh or chilled	Kg	40%	40%
	0207.5500	-- Other, frozen	Kg	40%	40%
	0207.6000	- Of guinea fowl	Kg	40%	40%
03.03	0303.5500	-- Jack and horse mackerel (trachurus spp)	Kg	0%	0%
	0305.5990	Of fresh water fish	Kg	10%	10%
04.01	0401.2000	- Of fatty content, by weight, exceeding 1% but not exceeding 6%	Kg	US\$0.25/L	US\$0.25/L
	0401.5000	- Of a fatty content, by weight, exceeding 10%	Kg	US\$0.25/L	US\$0.25/L
04.02	0402.1090	Other	Kg	US\$2.50/Kg	US\$2.50/Kg
	0402.2190	Other	Kg	US\$2.50/Kg	US\$2.50/Kg
04.03	0403.1000	- Yoghurt	Kg	40%	40%
	0403.9010	Fermented milk	Kg	40%	40%
04.05	0405.1000	- Butter	Kg	Free	Free
04.06	0406.9000	- Other cheese	Kg	40%	40%
11.03	1103.1300	-- of maize (corn)	Kg	10%	10%
12.08	1208.1000	- Of soya beans	Kg	10%	10%
	1208.9000	- Other	Kg	10%	10%
21.02	2102.1000	- Active yeast	Kg	10%	10%
	2102.2000	- Inactive yeast; other single cell micro-organisms, dead	Kg	10%	10%
85.17	8517.1210	Cellular telephone handsets	1. Kg 2. No	Free	Free

and the substitution of the following—

S.I. 147 of 2014

"Heading No.	Commodity Code	Description of Goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
02.06	0206.1000	- Of bovine animals fresh or chilled	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
	0206.2100	-- Tongues	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
	0206.2200	-- Livers	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
	0206.2900	-- Other	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
	0206.3000	- Of swine, fresh or chilled	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
	0206.4100	-- Livers	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
	0206.4900	-- Other	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
	0206.8000	- Other, fresh or chilled	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
	0206.9000	- Other, frozen	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
02.07	0207.2400	-- Not cut in pieces, fresh or chilled	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
	0207.2500	-- Not cut in pieces, frozen	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher

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Heading No.	Commodity Code	Description of Goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
	0207.2600	-- Cuts and offal, fresh or chilled	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
	0207.2700	-- Cuts and offal, frozen	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
	0207.4100	-- Not cut in pieces, fresh or chilled	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
	0207.4200	-- Not cut in pieces, frozen	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
	0207.4300	-- Fatty livers, fresh or chilled	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
	0207.4400	-- Other, fresh or chilled	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
	0207.4500	-- Other, frozen	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
	0207.5100	-- Not cut in pieces, fresh or chilled	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
	0207.5200	-- Not cut in pieces, frozen	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
	0207.5300	-- Fatty livers, fresh or chilled	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
	0207.5400	-- Other, fresh or chilled	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher

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Heading No.	Commodity Code	Description of Goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
	0207.5500	-- Other, frozen	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
	0207.6000	- Of guinea fowl	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
03.03	0303.5500	-- Jack and horse mackerel (trachurus spp)	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
	0305.5990	Of fresh water fish	Kg	40% or US\$1.50/Kg whichever is higher	40% or US\$1.50/Kg whichever is higher
04.01	0401.2000	- Of fatty content, by weight, exceeding 1% but not exceeding 6%	Kg	US\$0.50/L	US\$0.50/L
	0401.5000	- Of a fatty content, by weight, exceeding 10%	Kg	US\$0.50/L	US\$0.50/L
04.02					
	0402.1091	Pre-packed in immediate packings for retail sale of a content less than 25Kg	Kg	US\$5/Kg	US\$5/Kg
	0402.1099	Other	Kg	US\$2.50/Kg	US\$2.50/Kg
	0402.2191	Pre-packed in immediate packings for retail sale of a content less than 25Kg	Kg	US\$5/Kg	US\$5/Kg
	0402.2199	Other	Kg	US\$2.50/Kg	US\$2.50/Kg
04.03	0403.1000	- Yoghurt	Kg	40% + US\$0.50/L	40% + US\$0.50/L
	0403.9010	Fermented milk	Kg	40% + US\$0.25/L	40% + US\$0.25/L
04.05	0405.1000	- Butter	Kg	40% + US\$0.50/Kg	40% + US\$0.50/Kg
04.06	0406.9000	- Other cheese	Kg	40% + US\$0.50/Kg	40% + US\$0.50/Kg
11.03	1103.1300	-- of maize (corn)	Kg	25%	25%
12.08	1208.1000	- Of soya beans	Kg	20%	20%
	1208.9000	- Other	Kg	20%	20%

Customs and Excise (Tariff) (Amendment) Notice, 2014 (No. 12)

Heading No.	Commodity Code	Description of Goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
21.02	2102.1000	- Active yeast	Kg	40%	40%
	2102.2000	- Inactive yeast; other single cell micro-organisms, dead	Kg	40%	40%
85.17	8517.1210	Cellular telephone handsets	1. Kg 2. No	25%	25%.

3. The First Schedule to the principal notice is amended in Part III by the repeal of the following—

“3. - The following goods shall be exempt from surtax:—

- goods for the exclusive use of any government other than the Government of Zimbabwe.
- goods for the use of the President and spouse.

Description of goods	Commodity Code	Quantity Data	Rate of duty
Goods for the exclusive use of the Government of Zimbabwe or any other country; subject to the conditions that: (a) a certificate under the hand of a responsible officer of the government concerned is furnished to the Commissioner General, stating that any duty leviable on such goods would be borne directly by that government; and”;	As per Part II	As per Part II	Free

and substitution of the following—

“3. - The following goods shall be exempt from surtax:—

- goods for the exclusive use of any government.
- goods for the use of the President and spouse.

Description of goods	Commodity Code	Quantity Data	Rate of duty
Goods for the exclusive use of the Government of Zimbabwe	As per Part II	As per Part II	Free

or any other country; subject to the conditions that:

- (a) a certificate under the hand of a responsible officer of the government concerned is furnished to the Commissioner General, stating that any duty leviable on such goods but excluding any foodstuffs, washing preparations and beverages would be borne directly by that government; and”.

