

**Customs and Excise (Southern African Development Community)
(Suspension) (Amendment) Regulations, 2014 (No. 15)**

IT is hereby notified the Minister of Finance and Economic Development has, in terms of section 235 as read with section 120 of the Customs and Excise Act [*Chapter 23:02*], made the following regulations:—

1. (1) These regulations may be cited as the Customs and Excise (Southern African Development Community) (Suspension) (Amendment) Regulations, 2014 (No. 15).

(2) These regulations shall come into operation on 1st October, 2014.

2. The Customs and Excise (Southern African Development Community) (Suspension) Regulations, 2002 (hereinafter called “the principal regulations”), published in Statutory Instrument 345 of 2002, are amended in the Second Schedule by the repeal of the following of—

“Commodity Code	Description of Goods	RATE OF DUTY
0206.1000	- Of bovine animals fresh or chilled	15%
0206.2100	-- Tongues	15%
0206.2200	-- Livers	15%
0206.2900	-- Other	15%
0206.3000	- Of swine, fresh or chilled	15%
0206.4100	- - Livers	15%
0206.4900	-- Other	15%
0206.8000	- Other, fresh or chilled	0%

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"Commodity Code	Description of Goods	RATE OF DUTY
0206.9000	- Other, frozen	0%
0207.2400	-- Not cut in pieces, fresh or chilled	15%
0207.2500	-- Not cut in pieces, frozen	15%
0207.2600	-- Cuts and offal, fresh or chilled	15%
0207.2700	-- Cuts and offal, frozen	15%
0207.4100	-- Not cut in pieces, fresh or chilled	15%
0207.4200	-- Not cut in pieces, frozen	15%
0207.4300	-- Fatty livers, fresh or chilled	15%
0207.4400	-- Other, fresh or chilled	15%
0207.4500	-- Other, frozen	15%
0207.5100	-- Not cut in pieces, fresh or chilled	15%
0207.5200	-- Not cut in pieces, frozen	15%
0207.5300	-- Fatty livers, fresh or chilled	15%
0207.5400	-- Other, fresh or chilled	15%
0207.5500	-- Other, frozen	15%
0207.6000	- Of guinea fowl	15%
0303.5500	-- Jack and horse mackerel (trachurus spp)	0%
0305.5990	Of fresh water fish	0%

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“Commodity Code	Description of Goods	RATE OF DUTY
0401.2000	- Of fatty content, by weight, exceeding 1% but not exceeding 6%	US\$0,25/L
0401.5000	- Of a fatty content, by weight, exceeding 10%	US\$0,25/L
0402.1090	Other	US2,50/Kg
0402.2190	Other	US2,50/Kg
0403.1000	- Yoghurt	10%
0403.9010	Fermented milk	10%
0405.1000	- Butter	15%
0406.9000	- Other cheese	15%
1103.1300	-- of maize (corn)	10%
1208.1000	- Of soya beans	0%
1208.9000	- Other	0%
2102.1000	- Active yeast	15%
2102.2000	- Inactive yeast; other single cell micro-organisms, dead	0%
2202.1010	Flavoured Aerated waters	0%
2202.1090	Other	0%
2202.9000	- Other	0%
2203.0099	Other	0%”;

and the substitution of the following—

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"Commodity Code	Description of Goods	RATE OF DUTY
0206.1000	- Of bovine animals fresh or chilled	15% or US\$1,50/Kg whichever is higher
0206.2100	-- Tongues	15% or US\$1,50/Kg whichever is higher
0206.2200	-- Livers	15% or US\$1,50/Kg whichever is higher
0206.2900	-- Other	15% or US\$1,50/Kg whichever is higher
0206.3000	- Of swine, fresh or chilled	15% or US\$1,50/Kg whichever is higher
0206.4100	-- Livers	15% or US\$1,50/Kg whichever is higher
0206.4900	-- Other	15% or US\$1,50/Kg whichever is higher
0206.8000	- Other, fresh or chilled	15% or US\$1,50/Kg whichever is higher
0206.9000	- Other, frozen	15% or US\$1,50/Kg whichever is higher
0207.2400	-- Not cut in pieces, fresh or chilled	15% or US\$1,50/Kg whichever is higher
0207.2500	-- Not cut in pieces, frozen	15% or US\$1,50/Kg whichever is higher
0207.2600	-- Cuts and offal, fresh or chilled	15% or US\$1,50/Kg whichever is higher
0207.2700	-- Cuts and offal, frozen	15% or US\$1,50/Kg whichever is higher
0207.4100	-- Not cut in pieces, fresh or chilled	15% or US\$1,50/Kg whichever is higher
0207.4200	-- Not cut in pieces, frozen	15% or US\$1,50/Kg whichever is higher
0207.4300	-- Fatty livers, fresh or chilled	15% or US\$1,50/Kg whichever is higher
0207.4400	-- Other, fresh or chilled	15% or US\$1,50/Kg whichever is higher
0207.4500	-- Other, frozen	15% or US\$1,50/Kg whichever is higher

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"Commodity Code	Description of Goods	RATE OF DUTY
0207.5100	-- Not cut in pieces, fresh or chilled	15% or US\$1.50/Kg whichever is higher
0207.5200	-- Not cut in pieces, frozen	15% or US\$1.50/Kg whichever is higher
0207.5300	-- Fatty livers, fresh or chilled	15% or US\$1.50/Kg whichever is higher
0207.5400	-- Other, fresh or chilled	15% or US\$1.50/Kg whichever is higher
0207.5500	-- Other, frozen	15% or US\$1.50/Kg whichever is higher
0207.6000	- Of guinea fowl	15% or US\$1.50/Kg whichever is higher
0303.5500	-- Jack and horse mackerel (trachurus spp)	15% or US\$1.50/Kg whichever is higher
0305.5990	Of fresh water fish	15% or US\$1.50/Kg whichever is higher
0401.2000	- Of fatty content, by weight, exceeding 1% but not exceeding 6%	US\$0.50/L
0401.5000	- Of a fatty content, by weight, exceeding 10%	US\$0.50/L
0402.1091	<i>Pre-packed in immediate packings for retail sale of a content less than 25Kg</i>	US\$5.00/Kg
0402.2191	<i>Pre-packed in immediate packings for retail sale of a content less than 25Kg</i>	US\$5.00/Kg
0403.1000	- Yoghurt	10% + US\$0.50/L
0403.9010	Fermented milk	25% + US\$0.25/L
0405.1000	- Butter	15% + US\$0.50/Kg
0406.9000	- Other cheese	15% + US\$0.50/Kg

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"Commodity Code	Description of Goods	RATE OF DUTY
1103.1300	-- of maize (corn)	25%
1208.1000	- Of soya beans	20%
1208.9000	- Other	20%
2102.1000	- Active yeast	25%
2102.2000	- Inactive yeast; other single cell micro-organisms, dead	25%
2202.1010	Flavoured Aerated waters	10% + Excise
2202.1090	Other	10% + Excise
2202.9000	- Other	10% + Excise
2203.0099	Other	10% + Excise".

*Supplement to the Zimbabwean Government Gazette Extraordinary dated the 30th
September, 2014. Printed by the Government Printer, Harare.*