

Value Added Tax (Unbeneficiated Hides Export) (Amendment)
Regulations, 2019 (No. 1)

IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 78 as read with section 12C of the Value Added Tax Act [*Chapter 23:12*], made the following regulations:—

1. These regulations may be cited as the Value Added Tax (Unbeneficiated Hides Export) (Amendment) Regulations, 2019 (No. 1).

2. The Customs and Excise Value Added Tax (Unbeneficiated Hides Export) Regulations, 2018, published in Statutory Instrument 274 of 2018, are amended as follows—

(a) by the deletion of section 3(3) and substitution with the following—

“(3) These regulations shall only apply to excess stockpile for a period of two years with effect from 1st January, 2020, on an annual basis.”;

(b) by deleting the Schedule to the regulations and substituting it with the following:—

“SCHEDULE

REGISTERED MERCHANTS

Name of Company	Number of Hides	Weight of export quota (kgs)
Meggertop Enterprises	30,000	690,000
Global Tanners (Private) Limited	30,000	690,000
Bellevue Abattoirs (Private) Limited	15,000	345,000
Bulawayo Abattoirs	35,000	805,000
Surrey Abattoirs (Private) Limited	10,000	230,00
MC Meats (Private) Limited	38,000	874,000
Koala Park Abattoirs (Private) Limited	40,000	920,000
ER York (Private) Limited	20,000	460,000
Outback Safaris	10,000	230,000
Afro Hides and Skins (Z) (Private) Limited	15,000	345,000.”