

Value Added Tax (Huawei Technologies Co., Ltd.) (Refunds)
Regulations, 2019

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

1. (1) These regulations may be cited as the Value Added Tax (Huawei Technologies Co., Ltd.) (Refunds) Regulations, 2019.

(2) These regulations shall be deemed to have come into effect from 25th August, 2014.

2. Huawei Technologies Co., Ltd., Huawei Technologies Zimbabwe (Private) Limited, NetOne Cellular (Private) Limited and TelOne (Private) Limited are specified for the purposes of section 45A of the Act.

3. The refund of tax shall be made to Huawei Technologies Co., Ltd, Huawei Technologies Zimbabwe (Private) Limited, NetOne Cellular (Private) Limited and TelOne (Private) Limited or their agents or contractors in respect of goods and services purchased or supplied in terms of the Framework Agreement between the Government of Zimbabwe and Export-Import Bank of China if the responsible officer of Huawei Technologies Co., Ltd., NetOne Cellular (Private) Limited and TelOne (Private) Limited makes an application in writing to the Commissioner certifying in each application that such goods and services—

- (i) were purchased using funds provided by the Export-Import Bank of China solely towards the implementation of NetOne Cellular (Private) Limited and TelOne (Private) Limited's infrastructure modernisation projects;
- (ii) shall be used exclusively for the purposes of implementing the NetOne Cellular (Private) Limited and TelOne (Private) Limited infrastructure modernisation Projects conducted using funds provided by the Export-Import Bank of China,

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- (iii) will not otherwise be disposed of without the prior approval of the Commissioner and the payment of the appropriate tax; and
- (iv) provides such other information relating to such goods or services as may be specified by the Commissioner.

4. The Commissioner shall process and refund the amounts claimed by Huawei Technologies Co., Ltd, Huawei Technologies Zimbabwe (Private) Limited, NetOne Cellular (Private) Limited and TelOne (Private) Limited, their agents or contractors through the normal administrative process.