

Value Added Tax (General) (Amendment) Regulations, 2021 (No. 56)

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. These regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2021 (No. 56).

2. Part I of the First Schedule to the Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003, is amended by the insertion of item 23 after the second item 21—

“(23) Supply of the following services to domestic tourists for a period of twelve months from date of publication—

- (i) food and beverages served at places of accommodation;
- (ii) shuttle services;
- (iii) car rental services;
- (iv) marine and ferry services;
- (v) sport fishing;
- (vi) safari operations;
- (vii) touring and exploring national museums and monuments; and
- (viii) recreational activities provided by companies registered with the Zimbabwe Tourism Authority.”.

*For the purposes of this paragraph domestic tourists include any person who visits but does not sleep over at the place or in the area visited.