

Value Added Tax (Unbeneficiated Hides Export) (Amendment)  
Regulations, 2022 (No. 2)

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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, 2022 (No. 2).

2. The Value Added Tax (Unbeneficiated Hides Export) (Amendment) Regulations, 2018, published in Statutory Instrument 274 of 2018, are amended—

(a) in section 3 by the repeal of subsection (3) and the substitution of—

“(3) These regulations shall only apply to excess stockpile for the period from 1st June, 2022 to 31st May, 2024.”.

(b) by the deletion of the Schedule to the regulations and the substitution of—

“SCHEDULE

REGISTERED MERCHANTS

<b>Name of Company</b>	<b>Number of Hides</b>	<b>Weight of export quota (kgs)</b>
Meggertop Enterprises	40,000	800,000
Global Tanners (Private) Limited	40,000	800,000
Bellevue Abattoirs (Private) Limited	25,000	500,000
Bulawayo Abattoir	45,000	900,000
Surrey Abattoir	20,000	400,000
MC Meats (Private) Limited	48,000	960,000

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<b>Name of Company</b>	<b>Number of Hides</b>	<b>Weight of export quota (kgs)</b>
Koala Park Abattoir	50,000	1,000,000
ER York (Private) Limited	30,000	600,000
Outback Safaris	20,000	400,000
Afro Hides & Skins Z (Private) Limited	15,000	300,000
Zimnyama Abattoirs	24,000	480,000
Paperhole Abattoirs (Private) Limited	24,000	480,000".