

Customs and Excise (Surtax Tariff) Notice, 2011

---

The Minister of Finance, in terms of section 225 of the Customs and Excise Act [Chapter 23:02], hereby makes the following notice:—

1. (1) These regulations may be cited as the Customs and Excise (Surtax Tariff) Notice, 2011.

(2) This notice shall come into operation on the 1 January, 2012.

2. Subject to section 3, surtax of twenty five *per centum ad valorem* shall be charged and paid in respect of the importation into Zimbabwe of the goods whose tariff headings or description are specified in the schedule.

3. Section 2 shall not apply to goods entered in terms of the Customs and Trade Agreements between the Government of Zimbabwe and the Government of Malawi, Government of Namibia and Government of Botswana.

4. The Customs and Excise (Surtax Tariff) Notice, 2009, published in statutory instrument 34 of 2009 is repealed.

SCHEDULE (*Section 2*)

SURTAX TARIFF

Second-hand light passenger motor-vehicles of heading 87.03, which are more than five years old from the date of original manufacture ..... ..25% ad valorem

0207.1100	0207.1200	0207.1300	0207.1490	0305.5990	0401.2000	04013000
0403.1000	0403.9010	0403.9090	0406.3000	0406.9000	04070000	0701.9000
0702.0000	0703.1000	0703.2000	0706.1000	0710.9000	07119000	0712.2000
0713.1090	0713.2090	0713.3190	0713.5090	0803.0000	08081000	1601.0000
1602.1000	1604.1310	1604.1390	19019090	1902.1900	1902.2000	1902.3000
1904.3000	1905.3100	19059090	2005.2000	2005.4000	2005.5100	2005.5900
2007.1000	2007.9100	20079900	2103.2000	2104.1000	2104.2000	2105.0000
2201.1011	2201.1019	22011090	2201.9000	2202.1010	2202.1090	2202.9000
2203.0090	2203.0099	22041019	2204.1099	2204.2112	2204.2119	2204.2192
2204.2199	2204.2912	22042919	2204.2992	2206.0010	2208.2011	2208.2019
2208.2090	2208.3090	22086090	2208.7090	2208.9099	2401.1010	2401.2010
2401.2020	2401.2090	33043000	3304.9100	3304.9900	3304.9990	3307.3000
3307.4100	3307.4900	33079090	3401.1100	3401.1900	3401.3000	3405.4000
3405.9000	3406.0000	6305.3200	6401.9200	6402.9900	64059000	8418.1000
8418.2100	8418.2900	8418.3000	8418.4000	8418.5000	85166000	8528.7200
8704.2120	8704.3120.”.					

*Published in an Extra Ordinary Government Gazette of 31 December 2011*