



## MEASURES TO PROTECT VALUE CHAIN INTEGRITY AND TRANSPARENCY AND TO COUNTER UNFAIR COMPETITION BY INFORMAL TRADERS

Further to the Finance Act No. 13 of 2023 which provides guideline measures on route to market and the Press Statement by Minister of Finance, Economic Development and Investment Promotion on 8 January 2024 which provided clarification and alignment required to allow for smooth business operation, clients and the public are advised that the above seeks to ensure business continuity, equity and fairness. Wide consultations held with the business community and other stakeholders resulted in the crafting of measures to protect the value chain integrity and these measures have been reviewed.

Manufacturers, wholesalers and retailers should handle their transactions through following legal provisions in Finance Act No 13 of 2023. Therefore, this Public Notice should be the reference point with regard to measures to protect the value chain integrity and transparency.

SUPPLIER	WHO CAN PURCHASE FROM SUPPLIER AND CONDITIONS
<b>Manufacturer</b>	<p>A: Manufacturers, Wholesalers and Retailers</p> <ol style="list-style-type: none"> <li>1. With Valid Tax Clearance Certificate; and</li> <li>2. Registered for VAT;</li> </ol> <p>In the case of manufacturers, they can purchase inputs for their production processes or industrial goods only.</p>
	<p>B: Household consumer supply arrangements on supply of the following:</p> <ol style="list-style-type: none"> <li>1. Milk and bread;</li> <li>2. Roofing sheets, and tiles;</li> <li>3. Quarry stones;</li> <li>4. Ready mix concrete;</li> <li>5. Newspapers;</li> <li>6. Airtime and data;</li> <li>7. Bricks;</li> </ol>
	<p>C: Businesses not eligible for VAT registration and not registered for income tax, on payment of a withholding tax of 5%.</p> <p>This arrangement shall be available for six months to allow the businesses in the rural areas to register for taxes.</p>
	<p>E: Other Institutions listed below:</p> <ul style="list-style-type: none"> <li>• Any Ministries of Government and departments excluding statutory corporations and state enterprises;</li> <li>• Supply of textbooks, stationery, beds and desks to private schools registered under Ministry of Education;</li> <li>• Supply of medical goods, beds, linen, and equipment to private Hospitals and clinics registered under the Ministry of Health.</li> </ul> <p><b>NB:</b> 5% Withholding tax is not paid in instances listed above.</p>
<b>Wholesaler</b>	<p>Retailers</p> <ol style="list-style-type: none"> <li>1. With Valid Tax Clearance Certificate; and</li> <li>2. Registered for VAT;</li> </ol>
	<p>Any person or organization not registered for VAT shall pay a withholding tax equal to <b>5%</b> of the invoice.</p>

	<p>Other Institutions listed below:</p> <ul style="list-style-type: none"> <li>• Any Ministries of Government and departments excluding statutory corporations and state enterprises;</li> <li>• Supply of textbooks, stationery, beds and desks to private schools registered under Ministry of Education;</li> <li>• Supply of medical goods, beds, linen, and equipment to private Hospitals and clinics registered under the Ministry of Health.</li> </ul> <p><b>NB:</b> 5% Withholding tax is not paid in instances listed above.</p>
<b>Retailer</b>	Any person or organisation

**Other Issues**

Small-holder farmers are authorised to sell their cattle to abattoirs without Tax Clearance Certificate, provided their sales do not exceed US\$5 000 per annum.

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