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General Notice 255 of 2011.

INCOME TAX ACT [CHAPTER 23:06]

Exemption from Income Tax (Expatriate Employees of South African Infrastructure Investment Company Limited, Beitbridge Border Concession Holdings, Beitbridge Border Post Company (Private) Limited and WBHO Construction (Pty) Limited), Notice, 2011

THE Minister of Finance hereby, in terms of item (iv) of subparagraph (a) of paragraph (4) of the Third Schedule to the Income Tax Act [Chapter 23:06], approves the exemption of amounts accruing by way of salaries and emoluments paid in respect of their offices to expatriate employees of South African Infrastructure Investment Company Limited, Beitbridge Border Concession Holdings, Beitbridge Border Post Company (Private) Limited, WBHO Construction (Pty) Limited in terms of an agreement concluded between the Government of Zimbabwe and the South African Infrastructure Investment Company Limited for the upgrading and development of Beitbridge Border Post.

The consequence of this approval is that the receipts and accruals of the expatriate employees of South African Infrastructure Investment Company Limited, Beitbridge Border Concession Holdings, Beitbridge Border Post Company (Private) Limited and WBHO Construction (Pty) Limited are exempt from income tax.

24-6-2011. T. BITI, Minister of Finance.

General Notice 256 of 2011.

INCOME TAX ACT [CHAPTER 23:06]

Exemption from Income Tax (Exemption from Non Resident Tax on Fees, Remittance and Royalties), Notice, 2011

THE Minister of Finance hereby—

(a) in terms of paragraph (e) of the definition of "fees in subparagraph (1) of paragraph 1 of the Seventeenth Schedule to the Income Tax Act [Chapter 23:06], specifies the project to which the agreement entered into between the Government of Zimbabwe and the South African Infrastructure Invest-

ment Company Limited for the upgrading and development of Beitbridge Border Post refers, in so far as the fees are payable for services rendered to the project;

(b) in terms of the agreement entered into between the Government of Zimbabwe and the South African Infrastructure Investment Company Limited for the upgrading and development of Beitbridge Border Post, exempts remittances to non residents in respect of expenditure allocable to the project, from Non Residents' Tax on Remittances payable in terms of the Eighteenth Schedule to the Income Tax Act [Chapter 23:06]; and

(c) in terms of paragraph (a) of the definition of "Royalties" in subparagraph (1) of the Nineteenth Schedule to the Income Tax Act [Chapter 23:06], specifies the project to which the agreement entered into between the Government of Zimbabwe and the South African Infrastructure Investment Company Limited for the upgrading and development of Beitbridge Border Post refers, in so far as the fees are payable for services rendered to the project.

The consequence of these specifications and exemption is that fees, remittances and royalties payable in respect of the said Agreement are exempt from Non Resident Tax on fees, Non Resident Tax on Remittances and Non Resident Tax on Royalties, respectively.

24-6-2011. T. BITI, Minister of Finance.

General Notice 257 of 2011.

HIGH COURT ACT [CHAPTER 7:06]

Court Calendar 2011

IT is hereby notified that the Chief Justice has, in terms of section 27 of the Supreme Court Act [Chapter 7:13] and section 47 of the High Court Act [Chapter 7:06], directed the High Court to sit at the Victim Friendly Court, Harare Magistrates Court (Rotten Row) in a criminal matter between, the State versus Jefferson Makuku (CRB 91/10), from 26th June, 2011 to 1st July, 2011.

24-6-2011. D. MANGOTA, Secretary for Justice and Legal Affairs.

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