

Statutory Instrument 25 of 2025.

[CAP. 23:12

Value Added Tax (General) (Amendment) Regulations, 2025 (No. 75)

IT is hereby notified that the Minister of Finance, Economic Development and Investment Promotion 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, 2025 (No. 75).

2. The Fifth Schedule to the Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003, is amended in paragraph 1 as follows:

- (a) by the deletion of ‘Zimbabwe dollars’ and substitution of “local currency”;
- (b) by the deletion of ‘twenty-five *per centum*’ and substitution of “the bank policy rate as revised from time to time, plus five *per centum* above that rate.”.