**Chapter 23:02  
Customs and Excise  
(Surtax Tariff) Notice, 2012.**

[*Statutory Instrument 112 of 2012*](dps://2012_112s)

*Gazetted on the 22nd June 2012*

*Amended by SI 193/12,149/2014, 91/2015 and 127/2016*

THE Minister of Finance, in terms of [section 225 of the Customs and Excise Act [*Chapter 23:02*]](dps://ZS@2302#225), hereby makes the following notice: -

**1**.  This notice may be cited as the Customs and Exercise (Surtax Tariff) Notice, 2012.

**2**.  Subject to [section *three*](NULL#3), surtax of **25% 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.*

**Second-hand light passenger motor-vehicles** of heading **87:03**, which are more than 5 years old from the date of manufacture - surtax of **35% ad valorem.**

item 87:03 inserted by SI 91/2015 with effect from the 1st September,2015

**3**.  [Section *two*](NULL#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**.

*See* Agreement between Zimbabwe and **Malawi** – [SI 103/1995](dps://1995_103s)  
Agreement between Zimbabwe and **Namibia** – [SI 156A/1993](dps://1993_156As)  
Agreement between Zimbabwe and **Botswana**- [SI 192/1988](dps://1988_192s)

**4**.  The Customs and Excise (Surtax Tariff) Notice, 2012, published in [Statutory Instrument 12 of 2012](dps://2012_12s), is repealed.

**SCHEDULE** *(*[*Section 2*](NULL#2)*)*

items marked \* inserted by SI 193/2012 with effect from the 1st January,2013  
items marked # inserted by SI 91/2015 with effect from the 1st September,2015  
items marked + inserted by SI 127/2016 with effect from the 21st October,2016

**SURTAX TARIFF**

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| *Item* | *Description* |
| 0207.1100 | Fresh or chilled whole chickens |
| 0207.1200 | Frozen whole chickens |
| 0207.1300 | Fresh or chilled cuts and offal of chickens |
| 0207.1490 | Frozen cuts and offal |
| 0403.1000 | Yoghurt |
| \*0405.1000 | Butter |
| \*0406.1000 | Fresh (unripened or uncured) cheese, including whey cheese and curd |
| \*0406.2000 | Grated or powdered cheese of all kinds |
| 0406.3000 | Processed cheese, not grated or powdered |
| \*0406.4000 | Blue-veined cheese and other cheese containing veins produced by *penicillium roquerforti* |
| 0406.9000 | Cheese, **n.e.s**. (not elsewhere specified) |
| 0407.2100 | Of fowls of the species Gallus domesticus |
| 0407.2900 | Other birds’ eggs, in shell, fresh, preserved or cooked |
| 0407.9000 | Other birds’ eggs, in shell, preserved or cooked |
| 0701.9000 | Other potatoes, fresh or chilled |
| 0702.0000 | Tomatoes fresh or chilled |
| 0703.1000 | Onions and shallots, fresh or chilled |
| 0706.1000 | Carrots and turnips, fresh or chilled |
| 0710.9000 | Mixtures of vegetables, frozen |
| 0711.9000 | Other vegetables; mixtures of vegetables but not fit for immediate consumption |
| 0712.2000 | Dried onions, but not further prepared |
| 0713.1090 | Other peas excluding garden and marple peas, shelled |
| 0713.2090 | Other dried chickpeas, shelled or split |
| 0713.3190 | Other beans, dried, shelled |
| 0713.5090 | Other broad beans, horse beans n.e.s. |
| 0803.1000 | Plantains fresh or chilled |
| 0803.9000 | Bananas, fresh or chilled |
| 0808.1000 | Apples, fresh |
| \*1507.9010 | Soya bean cooking oil |
| #1508.9010 | Groundnut cooking oil |
| #1509.9010 | Olive cooking oil |
| #1510.0010 | Other cooking oil obtained wholly from Olives |
| \*1511.9010 | Palm oil cooking oil |
| \*1511.9090 | Other palm oil (excluding crude) and fractions |
| \*1512.1910 | Sunflower-seed or safflower cooking oil |
| \*1512.1990 | Other safflower oil (excluding crude) and fractions |
| \*1512.2910 | Cotton seed cooking oil |
| \*1512.2990 | Other cotton seed cooking oil (excluding crude) and fractions |
| #1513.1910 | Coconut (Copra), Palm kernel or Babassu cooking oil |
| \*1513.2910 | Palm kernel or babassu cooking oil |
| \*1513.2990 | Other palm kernel or babassu oil (excluding crude) and fractions |
| #1515.2910 | Maize cooking oil |
| #1515.5010 | Sesame cooking oil |
| \*1515.9020 | Other vegetable cooking oil |
| \*1517.1000 | Margarine (excluding liquid) |
| 1601.0000 | Sausages and similar products; food preparations based on these products |
| 1901.9090 | Other food preparations of flour **n.e.s**.  (**excluding** other food preparations of flour, meal, starch or malt extract for dietetic of culinary purposes; and other food preparations of flour, meal. starch or malt extract of a kind used as infant food) |
| 1904.3000 | Bulgur wheat |
| 1905.3100 | Sweet biscuits |
| 1905.9090 | Other bread, cakes, biscuits, *etc*, **n.e.s**.; communion wafers, rice paper*, etc* |
| 2005.2000 | Potatoes, preserved other than by vinegar or acetic acid, not frozen |
| 2005.4000 | Peas, preserved other than by vinegar or acetic acid, not frozen |
| 2005.5100 | Shelled beans, preserved other than by vinegar*, etc*, not frozen |
| 2005.5900 | Beans, unshelled, preserved other than by vinegar, *etc*, not frozen |
| 2007.1000 | Jams, fruit jellies, marmalades, *etc*, homogenised |
| 2007.9100 | Jams, fruit jellies, marmalades*, etc,* of citrus fruit |
| 2007.9900 | Other jams, fruit jellies, marmalades*, etc,* being cooked preparations |
| 2103.2000 | Tomato ketchup and other tomato sauces |
| 2104.1000 | Soups and broths and preparations therefore |
| 2104.2000 | Homogenised composite food preparations |
| 2105.0000 | Ice cream and other edible ice whether or not containing cocoa |
| \*2106.9090 | Other food preparations, not elsewhere specified |
| 2202.9000 | Other non-alcoholic beverages, **n.e.s**. |
| 2203.0091 | Beer made from malt (excluding opaque beer) |
| 2203.0099 | Other clear beer made from malt **n.e.s.** |
| \*2206.0010 | Cider |
| \*2206.0020 | Perry |
| \*2206.0030 | Mead |
| 2401.1010 | Flue-cured tobacco, of the virginia type, not stemmed/stripped |
| 2401.2010 | Flue-cured tobacco, of the virginia type, partly or wholly stemmed/stripped |
| 2401.2020 | Burley tobacco, partly or wholly stemmed/stripped |
| 2401.2090 | Other tobacco, partly or wholly stemmed/stripped |
| 3401.1900 | Soap and organic surface-active products in bars, *etc,* n.e.s. |
| \*3401.2000 | Soap in other forms |
| \*3402.2000 | Washing and cleaning preparations put up for retail sale |
| \*3402.9090 | Other washing preparations. |
| 3405.4000 | Scouring pastes and powders and other scouring preparations |
| 3405 9000 | Other polishes, creams and similar preparations**, n.e.s**. |
| 3406.0000 | Candles, tapers and the like |
| #4420.1000 | Statuettes and other ornaments ,Of wood |
| #4420.1000 | Panels of marquetry and inlaid wood |
| 6305.3200 | Flexible intermediate bulk containers, of man-made textile materials |
| 6401.9200 | Footwear covering the ankle but not covering the knee |
| 8418.1000 | Combined refrigerator-freezers, with separate external doors |
| 8418.2100 | Compression-type household refrigerators |
| 8418.2900 | Household refrigerators, **n.e.s.** |
| 8418.3000 | Freezers of the chest type, capacity =<800 litres |
| 8418.4000 | Freezers of the upright type, capacity =<900 litres |
| 8418.5000 | Other refrigerating/freezing chests, cabinets and similar refrigeration furniture **n.e.s**. |
| +8418.9910 | Metal cladded insulated panels |
| 8516.6000 | Other ovens, cookers, cooking plates, boiling rings, grillers and roasters **n.e.s.** |
| +8609.0010 | Containers with metal cladded insulated panels |
| #9401.6100 | Other seats with wooden frame; upholstered |
| #9403.1000 | Metal furniture of a kind used in offices |
| #9403.2000 | Other metal furniture |
| #9403.5000 | Wooden furniture of a kind used in the bedroom |
| #9403.7000 | Furniture of plastics |
| #9403.8100 | Furniture of other materials of bamboo or rattan |
| #9403.8900 | Furniture of other materials |
| #9403.9000 | Parts of Furniture |
| #9404.9000 | Other articles of bedding |
| + 9406.0091 | Of metal cladded insulated panels |