

GOVERNMENT GAZETTE

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General Notice 2951 of 2020.

NATIONAL SOCIAL SECURITY AUTHORITY (NSSA)

Invitation to Tender

Tender number

NSSA.26/2020. Supply and delivery of toner cartridges. Closing date and time: 8th January, 2021, at 1000 hours.

Tender conditions

- 1. Local bidders must be registered companies contributing to NSSA Pension Schemes and must be paid-up.
- 2. All bidders must attach a Certificate of Incorporation and CR 14.
- 3. Local bidders must submit proof of registration with ZIMRA. Tenders are invited for the following: and the Procurement Regulatory Authority of Zimbabwe
- 4. Each tender document must be obtained upon payment of a non-refundable fee of RTGS\$200,00, from NSSA Supply Chain Office, Office No. 13, Seventh Floor, NSSA House, corner Sam Nujoma Street/John Landa Nkomo Avenue, Harare, Zimbabwe.
- 5. Bid documents must be submitted in sealed envelopes, endorsed on the outside with the advertised tender number, tender description, closing date and time and must be hand delivered to The Supply Chain Office, National Social Security Authority, Office No. 13, Seventh Floor, NSSA House, corner Sam Nujoma Street/John Landa Nkomo Avenue, Harare, to reach us on or before date and time of closure.

General Notice 2952 of 2020.

PETROTRADE

Invitation to Competitive Bidding

TENDERS are invited from registered suppliers for the supply and delivery of the below listed goods. Tenders must be submitted to The Head of Procurement Management Unit, Petrotrade, Seventh Floor, NOCZIM House, 100, Leopold Takawira Street, Harare, and must be enclosed in sealed envelopes endorsed on the outside, with the advertised tender number, closing date and the nature of supply. Tenders must be posted in time to be sorted into Post Office Box CY 223, Causeway, before 1000 hours on the closing date.

Tenders are invited for the following:

Tender number

PT/LPGTANKS/35/2020. Supply and delivery of 12.5m3 Liquefied Petroleum Gas Tanks. Closing date: 11th January, 2021.

> Tender documents are available upon written request to procurement@petrotrade.co.zw citing the full description of the tender and its tender reference number. The document

is free of charge. Petrotrade will not allow walk in customers for the purposes of acquiring tender documents due to COVID-19 regulations.

General Notice 2953 of 2020.

PETROTRADE

Prequalification of Suppliers: Invitation to Competitive Bidding Under Standing List of Suppliers

PETROTRADE is hereby inviting eligible and qualified potential bidders as prescribed by the Public Procurement and Disposal of Public Assets to apply for enrolment on the standing list for supply of Liquefied Petroleum Gas (LPG).

Tender number

PT/LPG/36/2020. Supply and delivery of Bulk Liquefied Petroleum Gas (LPG) as per ZWS 965:12 specifications. Closing date: 11th January, 2021.

Request for documents

Tender documents shall be requested through written email to htakura@petrotrade.co.zw free of charge.

Submission criteria

Prospective bidders must submit their bidding documents either through email to procurement@petrotrade.co.zw or hand deliver a clearly enclosed bid in a sealed envelope and endorsed on the outside with the advertised tender reference number, description of the tender and closing date and must be delivered in the tender box situated at Petrotrade Head Office Ground Floor, No. 100, Leopold Takawira Street, NOCZIM House, Harare.

General Notice 2954 of 2020.

BINDURA UNIVERSITY OF SCIENCE EDUCATION

Invitation to Domestic Competitive Bidding

BINDURA University of Science Education invites interested bidders registered with the Procurement Regulatory Authority of Zimbabwe, where the bidder is Zimbabwean, to participate in the following tender:

Tender number

BUSE/WKS/21/2020. Supply and delivery of 1 x Toyota Land Cruiser 5.7L V8 Station Wagon (SUV) 9 seater. Closing date and time: Friday, 8th January, 2021, at 1000 hours.

Interested bidders are required to send their requests for bidding documents to the following email: **procurement**@ buse.ac.zw or download on the website www.buse.ac.zw at no cost. The documents are also available for collection during normal working hours from Monday-Friday, at the office of the Registrar, Bindura University of Science

Education, Administration Block, Room A22, First Floor, 741, Chimurenga Road (off Trojan Road) upon payment of a non-refundable fee of \$830 in cash or deposit into Bindura University of Science Education, Barclays Bank, Branch Code 2157 Account Number 6467486, FCA Centre Kurima House.

The bids shall be submitted to:

The Registrar, Bindura University of Science Education, Administration Campus, 741, Chimurenga Road, Off Trojan Road, Bindura.

(66210) 7127 or (66210) 7531/2/3/5 Cell: 0772154882/5/7/8 E-mail: procurement@buse.ac.zw

General Notice 2955 of 2020.

MINISTRY OF HEALTH AND CHILD CARE

Invitation to Domestic Competitive Bids

BIDS are invited from reputable bidders that have valid and relevant Procurement Regulatory Authority of Zimbabwe registration for the supply and delivery of goods listed below:

Tender number

MOHCC/NCB/023/2020. Supply and delivery of tablets for COVID-19 Surveillance at Ports of Entry. Closing date: 9th December, 2020, at 1000 hours.

> Tender documents can be obtained from the Procurement Management Unit Office, Ministry of Health and Child Care, Fifth Floor, Kaguvi Building, Cnr Simon Vengai Muzenda Street/Ahmed Ben Bella Avenue, Harare, upon payment of a non-refundable fee of RTGS\$900,00. Tenders are bought in Room 89, Second Floor, Cashiers Office. Tenders shall be sold between 1000 hours and 1230 hours during working hours. Bids from bidders who do not buy the tender document Tender number shall be rejected.

Bids in sealed envelopes endorsed with the tender number, description of tender and closing date of tender must be delivered by hand and deposited in the tender box located at the Ministry of Health and Child Care Reception, First Floor, Kaguvi Building, corner Simon Vengai Muzenda Street and Ahmed Ben Bella Avenue, Harare, not later than the closing date and time.

Please note that this advert is not to be construed in any way as an offer to contract with your organisation.

General Notice 2956 of 2020.

KUSILE RURAL DISTRICT COUNCIL

Notification of Awards

THE following are the contracts awarded by Kusile Rural District Council to various bidders. this publication is in line with the Public Procurement and Disposal of Public Assets Act [Chapter 22:23], For more information, bidders are free to consult Kusile Rural District Council Procurement Management Unit.

KRDC/IGFT/3/2020. Domestic tender. Supply and delivery of building materials for two F14 staff houses. Name of supplier: All Colours Hardware (Private) Limited. Total bid price: ZWL\$1 202 055.81.

KU/ROADS/01/2020. Domestic tender. Supply and delivery of building materials for three classroom blocks. Excavating,

> The Chief Executive Officer, Kusile Rural District Council, PO. Box 2, Lupane.

Email: kusileruraldistrictcouncil@gmail.com

Tel: +263 81 285 6494/5/8

Mobile: +263 77 400 7829/77 387 0877/ 77 763 7078.

General Notice 2957 of 2020.

GWANDA RURAL DISTRICT COUNCIL

Invitation to Domestic Tender (Competitive Bidding)

TENDERS are invited from reputable suppliers registered with the Procurement Regulatory Authority of Zimbabwe for the tender listed below. Tenders must be enclosed in sealed envelopes and endorsed on the outside with the advertised tender number, description, the closing date and must be posted in time to be sorted into Post Office, PO. Box 59, Gwanda, or hand delivered to the Procurement Office Gwanda Rural District Council, cnr Khourtom Street and 5th Avenue, Gwanda, before 1000 hours on the closing date.

Tender number

GRDC/NCS/01/21. Security services. Closing date and time: 11th December, 2020, at 1000 hours.

GRDC/NCS/02/21. Catering services (Framework Agreement). Closing date and time: 11th December, 2020, at 1000 hours.

> Tender documents are obtainable at Gwanda Rural District Council Procurement Office, cnr Khourtom Street and 5th Avenue, Gwanda, from the 4th of December, 2020, between 0800hrs and 1600hrs upon payment of a non-refundable fee of US\$10,00, or ZWL\$818,15. All bidders or their representatives may witness the opening of tenders immediately after the closing deadline.

General Notice 2958 of 2020.

MINISTRY OF HEALTH AND CHILD CARE

Invitation for Domestic Competitive Bids

BIDS are invited from reputable bidders that have valid and relevant Procurement Regulatory Authority of Zimbabwe registration for the supply and delivery of goods listed below:

MOHCC/NCB/024/2020. Supply and delivery of Vector Control Chemicals. Closing date and time: 9th December, 2020, at

> Tender documents can be obtained from the Procurement Management Unit Office, Ministry of Health and Child Care, Fifth Floor, Kaguvi Building, cnr Simon Vengai Muzenda Street/Ahmed Ben Bella Avenue, Harare, upon payment of a non-refundable fee of RTGS\$900,00. Tenders are bought in Cashiers Office, Room 89, Second Floor. Tenders shall be sold between 1000 hours and 1230 hours during working hours. Bids from bidders who do not buy the tender document shall be rejected.

Bids in sealed envelopes endorsed with the tender number, description of tender and closing date of tender must be delivered by hand and deposited in the tender box located at the Ministry of Health and Child Care Reception, First Floor, Kaguvi Building, corner Simon Vengai Muzenda Street/Ahmed Ben Bella Avenue, Harare, not later than the closing date and time.

Please note that this advert is not to be construed in any way as an offer to contract with your organisation.

General Notice 2959 of 2020.

BUHERA RURAL DISTRICT COUNCIL

Invitation to Standing List

BUHERA Rural District Council is compiling a list of prospective suppliers of goods and services for the Year 2021, and thus prospective hauling and dumping gravel for a 2km road. Name of supplier: suppliers are invited to participate in the supplier vetting and selection (Mzola 27-Thokozani). Total bid price: ZWL \$3 110 685,62. process. The selected suppliers will form the standing list of suppliers of the council.

The categories of the goods and services are listed here under:

- · Corporate ware.
- · Office equipment.
- · Furniture and fittings.
- · Telecommunication service.
- Construction services (non complex works).

- · Electrical services.
- · Hardware services.
- · WASH (Water Sanitation and Hygiene) services.
- · Groceries and toiletries.
- · Accommodation services.
- · Marketing and advertisements.
- · Fuel lubricants.
- · Stage design.
- Communication services (radios, cellular mobile phones, fax lines and accessories).
- · Repairs and maintenance services.
- · Stationery.
- · Solar system service.
- Debt collection services.
- · clinical equipment.
- · Interested suppliers should meet the following requirements and submit certified copies of the documents listed here under.
- PRAZ (Procurement Regulatory Authority of Zimbabwe) registration.
- VAT (Value Added Tax) registration certificate.
- · Company profile.
- · Certificate of incorporation.
- List of products to be supplied (Suppliers with multiple categories to state so).
- Banking details of the supplier.
- CR14, CR6,1TF 264.
- Bank statements for the past 3 months.
- At least 3 verifiable and traceable references.

NB: Only successful companies/suppliers will be conducted. Those who have submitted before need to resubmit.

Documents can be send to or dropped at Murambinda Council Financing Agreement reference: 2100155040633 Offices not later than 7th December, 2020, at 1600 hours addressed to:

The Chief Executive Officer,

Attention: Procurement Management Unit,

Buhera Rural District Council,

Private Bag 2002, Murambinda.

General Notice 2960 of 2020.

BUHERA RURAL DISTRICT COUNCIL

Invitation to Domestic Competitive Bidding

BIDS are invited, in terms of the Public Procurement and Disposal of Public Assets Act [Chapter 22:23], from reputable and qualified suppliers for supply and delivery of the following service:

Tender number

BRDC/SVT.01/2020. Supply and delivery of motorised grader.

Information required

- (a) Company Profile and Physical Address.
- (b) Certificate of Incorporation.
- (c) Valid Tax Clearance certificate.
- (d) Valid proof of registration with Procurement Regulatory Authority of Zimbabwe.
- (e) At least (3) traceable references of where the company did the similar services.

Bidding documents are obtainable upon payment of nonrefundable deposit of RTGS\$100,00, at Buhera Rural District Council Office, Stand 146/147, Murambinda.

Closing date is 11th December, 2020. Time 1100 hours.

Bidding documents must be submitted with all specifications and costs in a sealed envelope clearly marked with the tender number addressed to:

The Chief Executive Officer. Buhera Rural District Council, Private Bag 2002, Murambinda.

General Notice 2961 of 2020.

MVURWI TOWN COUNCIL

Informal Tender Invitation

TENDERS for the below-tabled item must be enclosed in a sealed envelope addressed to The Procurement Chairperson and endorsed with the advertised tender number, description, the closing date and must delivered by hand or courier to the above address.

Tender number

MTC.01/11/2020. Supply of a tipper. Closing date and time: 15th December, 2020, at 1030 hours.

Interested bidders are required to collect the tender document with instructions and specifications from the Accounts office at the above address upon payment of non-refundable cash deposit of proof of registration with State Procurement Board must be enclosed.

General Notice 2962 of 2020.



Request for Expressions of Interest (Consulting Services -Domestic-(Consulting Firm)) Zimbabwe

CONSULTANCY SERVICES; DEVELOPMENT OF PROCUREMENT AUDIT MANUALS AND PROVISION OF STRUCTURED PROCUREMENT TRAINING

Sector: Governance

Project ID No. p-Zw-KFO-12

The Government of the Republic of Zimbabwe has received financing from the African Development Fund, towards the Tax Accountability enhancement Project (TAEP) and intends to apply part of the agreed amount for this grant to payments under the contract for development of procurement audit manuals and provision of structured procurement training.

The services included under this project are:

- (i) develop a competency framework for the procurement audit function within the Office of the Auditor-General (OAG) Zimbabwe, against which it will be possible to assess the gaps of current staff in the execution of the procurement function in its three phases namely: the planning, tendering and contract administration phases;
- (ii) to develop a procurement audit manual based on the Public procurement and Disposal of Public Assets(PPDA) Act and Public Procurement Regulations;
- (iii) to develop audit programs for procurement audit in the public
- (iv) to develop comprehensive competency based training modules covering all the competencies identified in the skills gap
- to equip 135 audit staff and managers with appropriate knowledge and skills to audit the procurement cycle (including disposal of assets) in the public sector. The estimated period of execution is 75 days

The Office of the Auditor-General of Zimbabwe now invites eligible Consultancy Firms to indicate their interest in providing these services. Interested consultants must provide information indicating that they are qualified to perform the services (brochure, description of similar assignments, experience in similar conditions, availability of appropriate skills among staff, etc). Consultants may constitute joint ventures to enhance their chances of qualification.

Eligibility criteria, establishment of the short list and the selection procedure shall be in accordance with African Development Bank's Rules and Procedures for the use of Consultants" September, 2010 revised in July, 2012, which is available on the bank's website at http://www.afdb.org

Interested consultants may obtain further information at the address below during office hours 0800 hours to 1630 hours.

Expressions of Interest must be delivered to the address below by 8th January, 2021, at 1000 hours local Zimbabwe (GMT +2 hours) and mention "DEVELOPMENT OF PROCUREMENT AUDIT MANUALS AND PROVISION OF STRUCTURED PROCUREMENT TRAINING."

Attention: The Head of Procurement,

Office of the Audito-General,

Burroughs House,

48, George Silundika Avenue/ corner Simon Vengai

Muzenda Street,

Harare.

E-mail: mapika@auditgen.gov.zw

General Notice 2963 of 2020.



Request for Expressions of Interest (Consulting Services - Domestic-(Consulting Firm)) Zimbabwe

CONSULTANCY SERVICES; DEVELOPMENT OF PROCUREMENT AUDIT MANUALS AND PROVISION OF STRUCTURED PROCUREMENT TRAINING

Sector: Governance

Financing Agreement reference: 2100155040633

Project ID No. p-Zw-KFO-12

The Government of the Republic of Zimbabwe has received financing from the African Development Fund, towards the Tax Accountability enhancement Project (TAEP) and intends to apply part of the agreed amount for this grant to payments under the contract for development of procurement audit manuals and provision of structured procurement training.

The services included under this project are:

- Develop a competency framework for the procurement audit function within the Office of the Auditor-General (OAG) Zimbabwe, against which it will be possible to assess the gaps of current staff in the execution of the procurement function in its three phases namely: the planning, tendering and contract administration phases;
- (ii) to develop a procurement audit manual based on the Public procurement and Disposal of Public Assets(PPDA) Act and Public Procurement Regulations;
- (iii) to develop audit programs for procurement audit in the public sector; (iv) To develop comprehensive competency based training modules covering all the competencies identified in the skills gap analysis;
- (v) to equip 135 audit staff and managers with appropriate knowledge and skills to audit the procurement cycle (including disposal of assets) in the public sector. The estimated period of execution is 75 days.

The Office of the Auditor-General of Zimbabwe now invites eligible Consultancy Firms to indicate their interest in providing these services. Interested consultants must provide information indicating that they are qualified to perform the services (brochure, description of similar assignments, experience in similar conditions, availability of appropriate skills among staff, etc). Consultants may constitute joint ventures to enhance their chances of qualification.

Eligibility criteria, establishment of the short list and the selection procedure shall be in accordance with African Development Bank's "Rules and Procedures for the use of Consultants" September 2010 revised in July 2012, which is available on the bank's website at http://www.afdb.org.

Interested consultants may obtain further information at the address below during office hours 800 hours to 1630 hours.

Expressions of Interest must be delivered to the address below by 8th January, 2021, at 1000 hours local Zimbabwe (gmt +2 hours) and mention "Development of Procurement Audit Manuals and Provision of Structured Procurement Training."

Attention: The Head of Procurement,

Office of the Audito-General,

Burroughs House

48, George Silundika Avenue/corner Simon Vengai

Muzenda Street,

Harare.

E-mail: mapika@auditgen.gov. zw

General Notice 2964 of 2020.

MKOBA TEACHERS COLLEGE

Competitive (Domestic) Tender Invitation

TENDERS are invited for:

Tender number

MKTC/01/2020. Supply and delivery of:

- (a) Vegetables and related agricultural produce.
- (b) Beef and chickens and related products.
- (c) Bread and related products.

Details on the tender are obtainable upon purchase of the document from Mkoba Teachers College, Village 8, Mkoba, Gweru, from the Registry Office upon payment of non-refundable fee of RTGS500,00. The tender fee must be deposited into:

Account Name: Mkoba Teachers College Account Number: 01820443410020

Bank: CBZ Branch: Gweru

The tender document is sold between 1000 hours and 1600 hours from Monday to Friday. The tenders must be enclosed in sealed envelopes, addressed to the Accounting Officer and clearly marked on the outside with the tender number, Tender description, closing date and closing time.

Requirements

- 1. Current Tax Clearance Certificate.
- 2. Company Profile with a least 3 traceable references from reputable organisations.
- 3. CR14.
- 4. CR6.
- 5. Certificate of incorporation.
- 6. Vendor Number.
- 7. Copy of the tender document purchase receipt/bank slip.
- 8. Proof of current registration with the Procurement Regulatory Authority of Zimbabwe.
- 9. Tenders must reach Mkoba Teachers College on or before the 11th of December, 2021, at 1000 hours either by hand delivery or courier services and be deposited in the tender box in the Administration block.
- 10. Late comers will not be entertained.

NB* This advertisement is also available on our website: www.mkobatc.ac.zw.

General Notice 2965 of 2020.

INSURANCE AND PENSIONS COMMISSION (IPEC)

Invitation to Domestic Competitive Bidding

THE Insurance and Pensions Commission (IPEC) invites prospective suppliers to participate in the following domestic tender:

Tender number

IPEC/DOM.15/2020. Supply and delivery of Toyota Hilux 2.8 L GD6, Auto, white. Closing date and time: 17th December, 2020, at 12 noon.

Bidders may choose **either** to submit hardcopies which must be enclosed in a sealed envelope and endorsed on the outside with the advertised tender number, description and closing date and must be deposited in a tender box situated at Insurance and Pensions Commission, Head Office, 160, Rhodesville Avenue, Greendale, Harare, Zimbabwe, **or** email the bids to **tenders@ipec.co.zw** on or before the above mentioned closing date and time, addressed to:

The Procurement Manager, Insurance and Pensions Commission, 160, Rhodesville Avenue, Greendale, Harare, Zimbabwe.

Bidding documents for the above captioned tenders are obtainable upon payment of non-refundable fee of

ZWL800,00, which can be paid either in cash or transfer into General Notice 2967 of 2020. IPEC FBC Bank Account, Belgravia Branch, Account

Number: 312 750 807 0137.

IPEC does not bind itself to award the lowest bidder or any bid and reserves the right to accept the whole or part of any bid. Bidders are free to attend and witness tender opening. Late bids will not be accepted.

General Notice 2966 of 2020.

TSHOLOTSHO RURAL DISTRICT COUNCIL

Invitation to Competitive Tenders

TENDERS are invited from registered and reputable suppliers and contractors for the provision of the below mentioned goods or services:

Tender number

- TRDC/10/2020. Supply and delivery of protective clothing (to be specified in the bidding documents). Location for services required: Tsholotsho District's CBD. Closing date: 11th December, 2020.
- TRDC/11/2020. Roadworks. Hiring of a motorized grader to do road maintenance of approximately 100 km. Location for services required: Tsholotsho District's CBD. Closing date: 11th December, 2020.
- TRDC/FAG/VRM/2020. Vehicle repairs and maintenance. Repairs and maintenance of council vehicles on a Framework Agreement. Location for services required: Tsholotsho District's CBD. Closing date: 11th December, 2020.
- TRDC/FAG/PJS/2020. Plumbing andjobbing services. Provision of Plumbing and jobbing services on a framework agreement Tsholotsho District's CBD.

Compulsory requirements

Certified copies of the following

- Proof of Registration with the Procurement Regulatory Authority of Zimbabwe.
- · Company profile.
- CR6 and CR14.
- Tax Clearance Certificate.
- · Certificate of Incorporation.
- · Bank statements for the past twelve months.
- · NASSA certificate.

Interested suppliers of the above-mentioned goods or services should obtain bidding documents with complete specifications upon payment of a non-refundable fee of RTGS \$500,00, for each copy of the invitation to tender from MUT/RDC/7/2020. Provision of security services guarding of the Tsholotsho Rural District Council's Offices. Completed bidding documents in sealed envelopes and endorsed on the outside with the procurement reference number and title of tender should be addressed and submitted to "The Procurement Management Unit, Tsholotsho Rural District Council, PO. Box 40, Tsholotsho". Submission of tenders is strictly by hand delivery and must be in triplicate with the original copy being clearly marked "Original" and the other two copies Clearly Marked "Copy 1 and Copy 2"

(TRDC/11/2020) so as to clarify the correct bill of quantities on the 8th of December, 2020, at 1100 hours and all interested bidders are expected to attend. Certificates of participation will be issued.

Closing date and time:11th December, 2020, at 1200 hours. Tenders which are received after 1100 hours on the 11th of December, 2020, will be treated as late tenders and will be rejected. All bids will be opened in public on the 11th of December, 2020, at 1200 hours at Tsholotsho Rural District Council boardroom.

Tsholotsho RDC does not bind itself to award the lowest tender on any bid and reserves the right to accept the whole or part of any tender.

GRAIN MARKETING BOARD

Invitation to Competitive Tenders

THE Grain Marketing Board (GMB) is inviting reputable and eligible bidders for the following:

Tender number

GMB/INFOR/43/12/2020. Code 2 application—insert and send COVID 19 banner on all outgoing emails.

GMB/INFOR/44/12/2020. Renewal of ESET antivirus.

GMB/INFOR/45/12/2020. Supply and delivery of twine cotton 3/80s. GMB/INFOR/46/12/2020. Supply and installation of:

- 1. Exchange online for 100 users.
- 2. Inherent antispam, antimalware and antiphishing.

Closing date and time: 11th December, 2020, at 1000 hours.

Details of the tender shall be contained in the Invitation to Tender (ITT) document obtainable from Grain Marketing Board, Head Office, Procurement Management Unit, situated at number 179—187, Samora Machel Avenue, Eastlea, Harare, Zimbabwe. The Invitation to Tender (ITT) document shall be downloaded from GMB website www.gmbdura.co.zw.

Tenders must be in sealed envelopes and endorsed on the outside with the advertised tender number, description and closing date and posted in time or hand delivered to the Supply Chain Manager, Grain Marketing Board, Dura Building, 179—187, Samora Machel Avenue, Eastlea, Harare, Zimbabwe.

In a bid to maintain social distancing in light of the COVID-19 pandemic, please note that we will not be entertaining walk-in visitors for the purposes of acquiring bidding documents. Any queries regarding the advertised tenders you can call on +263 242 790 950; or

Send email to the following aptonn@gmbdura.co.zw/ alumendas@gmbdura.co.zw/mutamiswai@gmbdura. co.zw, not later than 9th December, 2020.

Please note that NO payment is required for the tender(s). GMB reserves the right to award the tender or part thereof to any bidder after evaluation.

General Notice 2968 of 2020.

MUTARE RURAL DISTRICT COUNCIL

Invitation to Tenders

TENDERS are invited for the provision of the following nonconsultancy services;

Tender number

Council premises at:

- Council Head Office near Mutare Civic Centre.
- Zimunya Sub Office in Zimunya Township.
- Council Workshops, near Zimunya Township Turnoff.

Period: Two (2) Years. Closing date and time: 15th January 2020, at 1000 hours.

MUT/RDC/8/2020. Provision of insurance cover. Period: Two (2) Years. Closing date and time: 15th January 2020, at 1000

Site visit: There is a compulsory site visit (for tender number MUT/RDC/9/2020. Provision of debt collection services. Period: Two (2) Years. Closing date and time: 15th January 2020, at 1000 hours.

Conditions

- Bidders will be required to provide the following documents;
 - Company Profile
 - Proof of registration with the Procurement Regulatory Authority of Zimbabwe (PRAZ)
 - CR14 forms
 - CR6 forms
 - At least three (3) traceable references
 - A valid Tax Clearance Certificate (ITF 263)
 - NSSA Compliance Certificate

- 2. Tender documents can be obtained from the Procurement Management Unit, Mutare Rural District Council, "29" or 64737), after payment of non-refundable fee of RTGS\$818,15/US\$10. Soft copies can be obtained free of charge upon a written request to mutarerdcpmu@ gmail.com
- 3. Bids sealed in envelopes to be deposited in the tender box and receipt of submission obtained.
- 4. Bidders are free to witness the opening of the Tenders immediately after the closing time.
- Mutare Rural District Council reserves the right to accept bids in whole or in part and, is not bound to accept any or the lowest bidder.

Mutare Rural District Council,

PO. Box 604,

29 "O" Avenue

cnr Riverside Drive and 'Q' Avenue S. D. CHINAKA, Mutare. Chief Executive Officer.

General Notice 2969 of 2020.

RESERVE BANK OF ZIMBABWE

Invitation to Domestic Competitive Bidding

Bids are invited from reputable bidders registered with the Procurement Regulatory Authority of Zimbabwe (PRAZ) for the following requirements:

Tender number

RBZ/DOM/018/2020. Supply and delivery of two (2) x Cisco Routers. Closing date: 14th December, 2020.

> Three hard copies of each tender, enclosed in sealed envelopes CBTD.68-20. Supply and delivery of ADSS fibre accessories. addres sed to Deputy Director Procurement Management Unit, endorsed on the outside with the advertised tender number, description and closing date, must be deposited in a tender box at:

Ground Floor,

The Reserve Bank of Zimbabwe,

80, Samora Machel Avenue,

Harare, before 1000 hours on the closing date.

Documents are obtainable upon request via email on mkangere@rbz.co.zw and kchiwetu@rbz.co.zw.

General Notice 2970 of 2020.

TEL-ONE (PRIVATE) LIMITED

Notice of Award

TEL-ONE (Private) Limited, in terms of section 68(a) of the Public Procurement and Disposal of Public Assets Act [Chapter 22:23], do hereby publish the following tender awards:

Tender number

- CBTI.04-20. Supply, delivery, installation and commissioning of modular data centre facilities. Supplier: Tendo Electronics. Amount: USD 738,503,66. Closing date: 27th August, 2020.
- CBTD.18-20. Supply and delivery of access points. Supplier: Top-Tech Computers. Amount: ZWD 1,117,910,17. Closing date: 12th March, 2020.
- CBTD.22-20. Supply and delivery of service routers. Supplier: Top-Tech Computers. Amount: ZWD 3,711,440,00. Closing date: 26th March, 2020.
- CBTD.31-20. Supply and delivery of OTDR. Supplier: Panasonic. Amount: ZWD4,072,536,00. Closing date: 7th May, 2020.
- CBTD.36-20. Supply and delivery of backhaul assess radio. Supplier: BC Business. Amount: ZWD1,192,672,50. Closing date: 4th June, 2020.
- CBTD.37-20. Supply and Delivery of Tools. Supplier: Canlink. Amount: ZWD4,123,320,28 25. Closing date: 25th June,
- CBTD.42-20.Supply and delivery of printers and computers:

Supplier: Metro Sol. Amount: ZWD129,060,00.

Supplier: Omni Africa. Amount: ZWD4,203,762,00.

Closing date: 25th June, 2020.

CBTD.49-20. Supply and delivery of fibre optical cleavers and

Supplier: Nexxas. Amount: ZWD745,117,45.

Supplier: Omni Africa. ZWD61,211,02.

Closing date: 23rd July, 2020.

- CBTD.50-20. Supply and delivery drop cable 2 Core. Supplier: Limitless Trading. Amount: ZWD4,283,445.00. Closing date: 23rd July, 2020.
- CBTD.52-20. Supply, delivery, installation and commissioning of generators ATs and synchronization. Supplier: Tendo Electronic. Amount: ZWD13,848,409,18. Closing date: 6th August, 2020.
- CBTD.53-20. Supply and delivery of ICT equipment:

Supplier: Pirex Computers. Amount: ZWD6,286,339,43.

Supplier: InnovativeTechnologies. Amount: ZWD1,820,400.00.

Supplier: Access Solutions. Amount: ZWD367,200.00.

Supplier: Rouxgold Investments. ZWD223,739,43.

Closing date: 13th August, 2020.

- CBTD.64-20. Supply and delivery of ICT gadgets. Supplier: Omni Africa. Amount: ZWD6,915,975,91. Closing date: 24th September, 2020.
- CBTD.66-20. Supply and delivery of CAT6 cable indoor. Supplier: Compulink Systems. Amount: ZWD3,882,695,00. Closing date: 8th October, 2020.
- CBTD.67-20. Supply and delivery of CAT6 cable outdoor. Supplier: Compulink Systems. Amount: ZWD6,295,210,00. Closing date: 8th October, 2020.
- Supplier: Limitless Trading. Amount: ZWD12,320,000,00.

Supplier: Telecoms Networks and Transmission Technologies. Amount: ZWD2,244,200,00.

Supplier: Canlink Trading. Amount: ZWD4,284,000,00.

Closing date: 8th Ocober, 2020.

CBTD.69-20. Supply and delivery of fibre media convertors: Supplier: Canlink Trading. Amount: ZWD2,856,000,00.

Supplier: Access Solutions. Amount. ZWD4,420,000,00.

Supplier: Telecoms Networks and Transmission Technologies.

Amount: ZWD7,900,500,00.

Closing date: 8th October, 2020.

CBTD.70-20. Supply and delivery of dome closures. Supplier: Ramptect. Amount: ZWD9,420,000,00. Closing date: 8th October, 2020.

> For further information or any clarifications do not hesitate to contact the undersigned:

The Procurement Head.

Tel-One Office 8S4, Runhare House, 107, Kwame Nkrumah Avenue, Harare.

Email: procurement@telone.co.zw

General Notice 2971 of 2020.

TEL-ONE (PRIVATE) LIMITED

Invitation to Competitive Bidding Tenders

Tender number

Competitive Bidding Tender Domestic (CBTD)

- CBTD.85-20. Supply and delivery of ONT Modems. Closing date and time: 7th January 2021, at 1100 hours.
- CBTD.86-20. Supply and delivery of ONU Modems. Closing date and time: 7th January 2021, at 1100 hours.
- CBTD.87-20. Supply and delivery of RJ11 Sockets. Closing date and time: 7th January 2021, at 1100 hours.

Competitive Bidding Tender International (CBTI)

CBTI.07-20. For a SAP partner to implement SAP S4 HANA Solution. Closing date: 28th January, 2021, at 1100 hours.

Tenders must be enclosed in sealed envelopes and endorsed on the outside with the advertised tender number, the description, the closing date and must be posted in time to be sorted into Post Office Box CY 264, Causeway, or delivered by hand to:

The Procurement Head, Tel-One Office 8S, Runhare House, 107, Kwame Nkrumah Avenue, Harare, before 1100 hours (ZIM Time) on or before the specified closing date.

Documents for the tenders are obtainable upon request on the following email: procurement@telone.co.zw

General Notice 2172 of 2020.

MINISTRY OF HIGHER AND TERTIARY EDUCATION, INNOVATION, SCIENCE AND TECHNOLOGY DEVELOPMENT

HARARE POLYTECHNIC

Invitation to Domestic Tender

TENDERS are invited from registered companies and dealers for the below tenders. Tenders must be enclosed in sealed envelopes endorsed on the outside with the advertised tender number, closing date and tender description. Tenders must be posted in time to, Harare Polytechnic, PO. Box CY407, Causeway, or hand delivered to the Principal, Harare Polytechnic, Harare, by 1000 hours on the closing dates and opened on the same day at 1030 hours.

Tender number

HAR.933/20. Supply and delivery of desktop computers and laptops. Closing date and time: 17th December, 2020, at 1000 hours.

HAR.934/20. Supply and delivery of cellphones. Closing date and time: 17th December, 2020, at 1000 hours.

HAR.935/20. Supply and delivery of building material. Closing date General Notice 2975 of 2020. and time: 17th December, 2020, at 1000 hours.

Bidding documents with detailed specifications are obtainable from the HOD Procurement, Harare Polytechnic, LH Davies Hostel, upon payment of non-refundable fee of RTGS\$810,00, per tender.

General Notice 2973 of 2020.

CITY OF HARARE

Invitation to Tender

Tender number

COH/S.32/2020. Domestic tender for the supply and delivery of rain coats and rain suits. Closing date and time: 11th December, 2020, at 1000 hours.

COH/MHP/01/2020. Domestic tender for the supply and delivery of band instruments. Closing date and time: 11th December, 2020, at 1000 hours.

Tenders to be in sealed envelopes and endorsed on the outside with the advertised tender number, title of the tender, the closing date and time which are submitted before the closing date and time at Town House (Room 108) addressed

The Town Clerk, City of Harare, Town House, Julius Nyerere Way, Harare.

Bidding documents with detailed specifications are obtainable from the Supply Chain Manager at No. 2, Coventry Road, Workington, Harare, upon payment of a non-refundable fee of ZWL\$1500,00.

> ENG. H. A. CHISANGO, Town Clerk.

General Notice 2974 of 2020.

TOBACCO INDUSTRY AND MARKETING BOARD

Invitation to Domestic Competitive Bidding

BIDS are invited from domestic reputable bidders registered with the Procurement Regulatory Authority of Zimbabwe for the following requirements:

Tender number

TIMB/MVA/20/2020 (DOMESTIC). Supply and delivery of motor vehicle accessories. Closing date: 11th December, 2020, at 1000 hours.

TIMB/FORTINAC PLUS LICENSE1 K /21/2020 (DOMESTIC). Supply and delivery of Fortinac Plus Licence 1K (LIC-FNAC-PLUS-1K). Closing date: 11th December, 2020, at 1000 hours.

Complete bids must be enclosed in sealed envelopes, addressed to the Procurement Management Unit and endorsed on the outside with the advertised tender number, the description, closing date and must be deposited in a tender box at the TIMB reception on or before 1000 hours of the closing date. No faxed, e-mailed or late tenders will be accepted.

The Standard bidding documents can be obtained, upon payment of a non-refundable fee of ZWL\$800,00, at 429, Gleneagles Road, Sotherton, Harare, during office hours (0830 hours to 1500 hours). Queries relating to these bidding process may be addressed to the Procurement Management Unit at TIMB, at 429, Gleneagles Road, Southerton, Harare, or email procurement@timb.co.zw on or 8th December, 2020.

MUTASA RURAL DISTRICT COUNCIL

Tender Notices

MUTASA Rural District Council invites tenders from reputable, reliable and PRAZ registered companies for the supply of Security Services.

Invitation to Domestic Competitive Bidding

Tender number

MTSA-HR/2/20. Security services for Mutasa Rural District Council Properties.

Tender documents are obtainable at Mutasa Rural District Council Head office upon payment of a non-refundable fee of \$400,00. Documents are sold during working hours from 0800 hours-1630 hours from Monday to Friday. Tenders must be enclosed in sealed envelopes and clearly marked with the advertised tender number and deposited in the tender box at Mutasa Rural District Council Head Office Stand No. 150 Mutasa District Service Centre

The closing date for receiving of tenders will be on the 8th of December, 2020, must be enclosed in sealed envelopes and clearly marked with the advertised tender number and deposited in the tender box at Mutasa Rural District Council Head Offices, Stand No. 150, Mutasa District Service Centre, before 8th of December, 2020, at 1000 hours and opening will be done thereafter. Bidders are invited to witness the tender opening. Mutasa Rural District Council does not bind itself to accept the lowest bidder.

Notice of tender award

Competitive bidding tender MTSA-HR/1/20 for the supply and delivery of 29 motorcycles was awarded to Shortpage Trading (Private) Limited, trading as Lifestyle Motors.

> G. T. BANDURE, Chief Executive Officer.

General Notice 2976 of 2020.

HWANGE LOCAL BOARD

Invitation to Domestic Tender

Tender number

HLB/ENG/03/20. Hwange Local Board invites tenders for road rehabilitation project.

> Bids will be evaluated with Reference to the Public Procurement and Disposal of Public Assets Act [Chapter 22:23] and references to the regulations are to the Public Procurement and Disposal of Public Assets (General) Regulations, 2018 (Statutory Instrument 5 of 2018). The terms and requirements in the Act and regulations govern the submission of bids and should be read by all bidders.

Complete bids in a sealed envelope clearly marked "HLB/ ENG/03/20" must be deposited in the tender box at Hwange Local Board Head Office, No. 1, Baobab Drive, Hwange, on or before 1200 hours on the due date.

Closing date: 1200 hours on the 18th of December, 2020.

Bid documents are obtainable at a non-refundable fee of ZWL1 000,00.

No faxed, e-mailed or late tenders will be considered. The Council is not obliged to accept the lowest bid, or any bid.

Hwange Local Board, PO. Box 140, Hwange

N. MDLALOSE, Town Secretary.

General Notice 2977 of 2020.

MINISTRY OF ENVIRONMENT, CLIMATE, TOURISM AND HOSPITALITY INDUSTRY

Invitation to Tender

TENDER are invited from registered and reputable and companies in terms of the Public Procurement and Disposal of Public Assets Act [Chapter 22.23],

Tender number

MECTHI.015. Security services. Closing date: 4th January, 2021.

MECTHI.016. Supply of board room furniture. Closing date: 4th January, 2021.

MECTHI.017. Supply of office furniture. Closing date: 4th January, 2021

> A complete set of bidding documents can be obtained at the following address Office No. 11:58, Eleventh Floor, Kaguvi Building, cnr Simon Vengai Muzenda Street and Ahmed Ben Bella Avenue, Harare, upon payment of ZW\$100,00, into the following account:

Ministry of Environment, Climate, Tourism and Hospitality Industry, CBZ Bank Account Number: 06622394820011.

Interested bidders should bring proof of payment to accounts for receipting before they can collect the tender document from the above mentioned office.

Tenders must be enclosed in a sealed envelopes and endorsed on the outside with the advertised number and the closing date of tender. The bids must be deposited in the tender box at our reception located on the above mentioned address, on or before the closing date.

General Notice 2978 of 2020.

STANDARDS ASSOCIATION OF ZIMBABWE (SAZ)

Invitation to Domestic Tender

BIDS are invited from established suppliers to supply staff corporate wear/uniforms:

Tender number

SAZ/CORPUNIFORMS/12/2020. Supply and delivery of corporate POTRAZ/DOM/25/2020. Supply and delivery of 48 x Microsoft wear/uniforms. Closing date and time: 11th December, 2020, at 1000 hours.

Tender documents can be obtained from the Procurement Management Unit, No. 1, Northend Close, Northridge Park, Borrowdale, Harare, Zimbabwe, after paying a non-refundable fee of ZWL1000,00, at the Accounts Office.

Bids in sealed envelopes endorsed with the tender number, description of tender and closing date of tender should be hand delivered and deposited in the tender box addressed

The Procurement Management Unit (PMU), Standards Association of Zimbabwe,

No. 1, Northend Close, Northridge Park, Borrowdale, Harare, Zimbabwe.

For further details, contact the Procurement Management Unit on (0242) Tel. +263 4 885511-2/882017-9 (Direct) 852984

Standards Association of Zimbabwe (SAZ) does not bind itself to award the lowest tender or any bid and reserves the right to accept the whole or part of any tender. Tenderers are free to attend and witness tender opening. Late tenders will not be accepted.

General Notice 2979 of 2020.

ZIMBABWE ANTI-CORRUPTION COMMISSION

Notification of Tender Award

IN terms of section 68 of the Public Procurement and Disposal of Public Assets Act [Chapter 22:23], Zimbabwe Anti-Corruption Commission do hereby publish the following successful bidders of ZACC/02/2020, lots 1 to 8.

Tender number

ZACC/02/2020:

Lot 1: Carpentry works. Successful bidder: B & S Mcheken Contractors. Tender price ZWL\$: 191 638,55.

Lot 2: Electrical Works. Successful bidder: B & S Mcheken Contractors. Tender price ZWL\$: 1,240,722,92.

Lot 3: Plumbing. Successful bidder: Rabgraph Construction. Tender price ZWL\$: 417 481,93.

Lot 4: Carpeting. Successful bidder: Exceptional Fitouts & Shopfitters. Tender price ZWL\$: 1,824,704,99.

Lot 5: Painting. Successful bidder: Rabgraph Construction. Tender price ZWL\$: 458 324,79.

Lot 6: Window blinds. Successful bidder: Creative Systems. Tender price ZWL\$: 244 694,47.

Lot 7: Billboards. Successful bidder: Askeland Media. Tender price ZWL\$: 563 912,50.

Lot 8: Door repairs. Successful bidder: Non-responsive.

General Notice 2980 of 2020.

POSTAL AND TELECOMMUNICATIONS REGULATORY AUTHORITY OF ZIMBABWE (POTRAZ)

Invitation to Competitive Bidding

THE Postal and Telecommunications Regulatory Authority of Zimbabwe (POTRAZ) is inviting suitably qualified, registered, eligible and reputable companies to participate in the following competitive bidding processes.

Tender number

POTRAZ/DOM/23/2020. Supply and delivery of 140 IPECS LIP-9071 telephone handsets. Closing date and time: 15th December, 2020, at 1000 hours.

POTRAZ/DOM/24/2020. Supply and installation of canopies on vehicles:

Lot 1: 8 x Ford Ranger T6 D/Cab vehicles.

Lot 2: 9 x Isuzu D/Cab D-Max vehicles.

Lot 3: 7 x VW Amarock D/Cab vehicles.

Closing date and time: 15th December, 2020, at 1000 hours.

Surface Pro 7 tablets and cellphones. Closing date and time: 15th December, 2020, at 1000 hours.

Bidding documents will be sent electronically upon request. Requests for documents are to be sent on email at **pmu@potraz.gov.zw**. Alternatively, interested bidders can download the bidding documents from the POTRAZ website on **www.potraz.gov.zw** on the tenders section. Those that would have downloaded the bidding documents from the website are required to send their company details on the email address availed above to enable compilation of a register.

In a bid to maintain social distancing in light of the COVID-19 pandemic, please note that we will not be entertaining walk-in visitors for the purposes of acquiring bidding documents. Please note that NO payments are required for these tender.

For any enquiries regarding the advertised tender, you can contact the Procurement Management Unit on: 0242-333032 or through email on **pmu@potraz.gov.zw**

General Notice 2981 of 2020.

POSTAL AND TELECOMMUNICATIONS REGULATORY AUTHORITY OF ZIMBABWE (POTRAZ)

Invitation to Contract Awards

THE Postal and Telecommunications Regulatory Authority of Zimbabwe (POTRAZ) hereby, in terms of section 68 of the Public Procurement and Disposal of Public Assets Act [Chapter 22:23], publishes notice of contract awards and tender outcomes for all concluded tenders that were run in 2020.

Tender number

POTRAZ/INT/01/20. Supply and delivery of various ICT Hardware:

Lot 1: Laptops. Status/Winning bidder: Frolgate Technologies-POTRAZ/DOM/16/20. Proposed interior and exterior painting Lot 2 Printers. Awarded sum: ZW\$5,935,085,61

Lot 2: Printers.

Lot 3: Desktops

Lot 4: Servers

Lot 1, Lot 3 and Lot 4 cancelled.

- POTRAZ/INT/02/20. Supply and delivery of 1 210 laptops. Status/Winning bidder: Frolgate Technologies. Awarded sum: ZW\$52,374,255,73.
- POTRAZ/DOM/01/20. Provision of static security services to POTRAZ. Status/Winning bidder: Peace Security. Awarded sum: ZW\$176 546,45/month.
- POTRAZ/DOM/03/2020. Provision of canteen services. Status/ Winning Bidder: Tsebo Servcor Limited. Awarded sum: ZW\$122,41 per serving per person (Western); ZW\$60,62 per serving per person (Traditional).
- POTRAZ/DOM/04/20. Design, construction and interior decorations of the 2020 POTRAZ ZITF pavilion. Status/ Winning bidder: Cancelled.
- POTRAZ/DOM/05/20. Supply and delivery of mobile cellphones. Status/Winning bidder: Cancelled and re-tendered.
- POTRAZ/DOM/06/20. Supply and delivery of promotional wear, promotional materials and advertising/display materials. Status/Winning bidder: Cancelled.
- POTRAZ/DOM/07/20. Supply and delivery of toner cartridges. Status/Winning bidder: Checkered Technologies, trading as Venturecom. Awarded sum: ZW\$2,899,116,70.
- POTRAZ/DOM/08/20. Supply and delivery of promotional materials

Lot 1: Banners, desk stands, miniature flags.

Lot 2: Bags, golf shirts and note books Status/Winning bidder: Cancelled

- POTRAZ/DOM/09/20. Supply and delivery of Personal Protective Equipment (PPE). Status/Winning bidder: Cancelled.
- POTRAZ/DOM/10/20. Supply and delivery of IPads, Laptops and Tablets. Status/Winning bidder: Innovative Technologies.
 - Lot 1: Awarded sum: ZW\$1 647 360,00.
 - Lot 2: Awarded sum: ZW\$1 752 306,60.
- POTRAZ/DOM/11/20. Supply and delivery of UPS Batteries. Status/Winning bidder: EarthLink Technologies. Awarded sum: ZW\$2 158 750,00.

- POTRAZ/DOM/12/20. Construction of LT Lines and electrical connection of Containerised Village Information Centres to the commercial grid.
 - **Lot 1**: Midlands and Matabeleland South. Status/Winning bidder: Makandwa Investments. Awarded sum: ZW\$785 843,20.
 - **Lot 2**: Masvingo Province. Status/Winning bidder: Makandwa Investments. Awarded sum: ZW\$1 721 418,50.
 - Lot 3: Manicaland Province. Status/Winning bidder: Not Awarded.
 - **Lot 4**: Mashonaland Central Province. Status/Winning bidder: GST Engineering. Awarded sum: ZW\$2 277 172,42.
 - **Lot 5**: Mashonaland East and West- (Goromonzi, Mutoko and Raffingora). Status/Winning bidder: GST Engineering. Awarded sum: ZW\$1 566 772,03.
- POTRAZ/DOM/13/20. Fireguards maintenance works:
 - **Lot 1**: Pomona, Status/Winning bidder: Harare. Robot Construction. Awarded sum: ZW\$272,953,70.
 - **Lot 2**: Bulawayo. Status/Winning bidder: Aggregate Properties. Awarded sum: ZW\$115,800,00.
 - **Lot 3**: Gweru. Status/Winning bidder: Robot Construction. Awarded sum: ZW\$467,775,00.
 - **Lot 4**: Chiredzi. Status/Winning bidder: Chisipite Drilling. Awarded sum: ZW\$480,000,00.
 - **Lot 5**: Kotwa. Status/Winning bidder: Chisipite Drilling. Awarded sum: ZW\$320,000,00.
- POTRAZ/DOM/14/20. Supply and delivery of mobile cellphones. (Re-tender):
 - **Lot 1**: Status/Winning bidder: Globe Trade Investments. Awarded sum: ZW\$2,361,700,00.
 - **Lot 2**: Status/Winning bidder: Innovative Technologies. Awarded sum: ZW\$272,160,00.
- POTRAZ/DOM/16/20. Proposed interior and exterior painting to the USF Building. Status/Winning bidder: Straightlink Construction. Awarded sum: ZW\$777 877,57.
- POTRAZ/DOM/17/20. Provision of civil works for CVICs
 - **Lot 1**: Binga. Status/Winning bidder: Mettra Engineering. Awarded sum: ZW\$799 931,89.
 - **Lot 2**: Brunaperg. Status/Winning bidder: Mettra Engineering. Awarded sum: ZW\$699 009,16.
 - **Lot 3**: Bikita. Status/Winning bidder: Mettra Engineering. Awarded sum: ZW\$644 506,63.
 - **Lot 4**: Dorowa. Status/Winning bidder: Mettra Engineering. Awarded sum: ZW\$600 793,38.
 - **Lot 5**: St Alberts. Status/Winning bidder: Mettra Engineering. Awarded sum: ZW\$550 640.
- POTRAZ/DOM/19/20. Provision of internet connectivity services using VSAT Technology (100 sites). Status/Winning bidder: Liquid Telecoms. Awarded sum: ZW\$9,626,984,82.

NB: Results for tenders that are still under deliberation and contract negotiation will be published in due course.

General Notice 2982 of 2020.

ALLIED TIMBERS ZIMBABWE (PRIVATE) LIMITED

Invitation to Tenders

Tender number

- ATZ.060/2020. Forestry Management Solution. Closing date: 5th February, 2021.
- ATZ.061/2020. Supply and delivery of 1-ton vehicles. Closing date: 8 th January, 2021.

Allied Timbers Zimbabwe is inviting reputable companies or individuals for the supply of the above requirements. Tenders must be closed and sealed in envelopes and indorsed outside with the advertised tender number, tender description, the closing date and must be delivered by hand or post to the attention of The Head-Procurement Management Unit, Allied Timbers Zimbabwe, No. 125A, Borgward Road, Msasa, Harare, on the closing date stated above, before 1000 hours Central African Time. Tender

documents are available from No. 125A, Borgward Road, Msasa, Harare, and will be issued to interested bidders at no charges at Allied Timbers Zimbabwe. Tenders received after 1000 hours on the closing date whether by hand or post will be treated as late tenders and will not be accepted.

General Notice 2983 of 2020.

MASVINGO CITY COUNCIL

Invitation to Expression of Interest

MASVINGO City Council wishes to invite registered service providers of the following services to express their interest:

Tender number

CS/09/2020. Legal services.

TR/01/2020. Insurance service.

Documents for the expression of interest are obtainable physically at Masvingo City Council, Civic Centre Offices, Masvingo, upon production of proof of payment of a non-refundable fee of RTGS\$500,00.

Submissions are accepted on or before 11th December, 2020, at 1000 hours.

Municipal Offices, Civic Centre, PO. Box 17, Masvingo.

ENG. E. MUKARATIRWA, Acting Town Clerk.

General Notice 2984 of 2020.

ZIMBABWE OPEN UNIVERSITY

Domestic Tender Invitation

ZIMBABWE Open University is inviting bids from PRAZ registered, competitive, reputable and reliable suppliers for the supply and delivery or provision of services listed below:

Tender number

ZOU/D/16/2020. Supply and delivery of bulk stationery and computer consumables. Closing date and time: 14th December, 2020, at 1100 hours.

Documents for the tenders are obtainable upon payment of a non-refundable fee of ZW\$650,00, at the bank and after providing proof of payment to The Procurement Management Unit, Zimbabwe Open University, Second Floor, Corner House, corner Samora Machel Avenue and Leopold Takawira Street, Harare. The following banking details should be used to deposit the non-refundable fee.

Account name: Zimbabwe Open University Main

Account

Bank : FBC Bank Limited
Branch : FBC Centre
Account Number : 6470168280828

Enclose the tender documents in sealed envelopes and endorse them on the outside with the advertised tender number and description of the tender. Bidders are free to witness the opening of tenders on the closing date and time. Tenders which are received after 1000 hours on the closing date, whether by hand or post, will be treated as late and will be rejected. The Zimbabwe Open University does not bind itself to accept the lowest bid or any tender and reserves the right to accept the whole or part of any tender. Tenders must be posted in time to be sorted into Post Office Box MP1119, Mt Pleasant, or hand delivered to the Accounting Officer, Procurement Management Unit, Second Floor, Corner House, corner Samora Machel Avenue and Leopold Takawira Street, Harare, before 1100 hours on the dates mentioned in the table above

Bidders are mandated to observe all COVID-19 Regulations and note the tender documents are obtainable between 1000 hours and 1400 hours during working days.

General Notice 2985 of 2020.

CITY OF BULAWAYO

Invitation to Tender: Domestic Competitive Bidding

Tender number

COB/ESD/TR.48B/2020: Supply and delivery of tyres for front end loader and motorised graders. Closing date: 18th December, 2020, at 1000 hours.

The City of Bulawayo invites tenders from suitably qualified suppliers for the supply and delivery of tyres for front end loaders and motorized graders.

Tender documents can be obtained at Procurement Management Unit, Office 203, Second Floor, City Hall during office hours (0830 hours to 1630 hours) as from 7th December, 2020. A pre-tender briefing will be held on Thursday the 10th of December, 2020.

Complete bids in sealed envelopes clearly marked "Notice: Contract No. COB/ESD/TR.48B/2020: SUPPLY AND DELIVERY OF TYRES FOR FRONT END LOADER AND MOTORISED GRADERS" must be deposited in the tender box of the Municipality's Town Clerk's Department, Office 126, between Queen Lozikeyi Street and Leopold Takawira Avenue, PO. Box 591, Bulawayo, on or before 1000 hours of the due date.

A non-refundable deposit of RTGS\$800,00, is payable upon collection of bid documents.

No faxed, e-mailed or late tenders will be considered. Council is not obliged to accept the lowest bid or any bid. Queries relating to these documents may be addressed to: The Procurement Manager, PO. Box 591, Bulawayo, and Tel: +263 29 2275011 Ext 1190 or E-mail pmu@citybyo.co.zw/bccpmu@gmail.com

C. DUBE. Town Clerk.

General Notice 2986 of 2020.

NATIONAL PHARMACEUTICAL COMPANY (NatPharm)

Call for Expressions of Interest (EOI)

Tender number

NAT EOI. 11/2020. For the provision of support services of Microsoft Dynamics NAV 2017, Windows Server 2012 Infrastructure, SQL Server 2014 with SQL reporting services and internet information services.

The National Pharmaceutical Company (NatPharm) is a commercial company under the Ministry of Health and Child Care (MoHCC) which is involved in procurement, storage and distribution of medicines and medical supplies.

Project Scope

NatPharm is calling for Expression of Interest from eligible suppliers who can offer support service for Microsoft Dynamics NAV 2017, windows server 2012 Infrastructure, SQL server 2014 with SQL reporting services and internet information services.

Eligibility criteria:

- Must be an approved Microsoft Partner in Microsoft Dynamics NAV
- Knowledge of having developed and supported a Supply Chain System would be an added advantage.
- Knowledge of the company having deployed Microsoft Dynamics NAV Warehouse Management module is a requirement
- Knowledge of Supply Chain and Distribution Management as implemented in Microsoft Dynamics NAV is a requirement
- Experience in deploying of NAV upgrades
- Knowledge to workwith various high level customizations is also essential

Shortlisted suppliers will be invited to submit detailed technical and financial proposal which shall be evaluated.

The Expression of Interest shall close on 21st December, 2020, at 1000 hours. Expression of Interest (EOI) must be submitted to: The Procurement Management Unit- National Pharmaceutical Company, 14, Lobengula Road, Southerton

The Expression of Interest must be enclosed in sealed envelopes clearly marked "Expression of Interest for the support services of Microsoft Dynamics NAV 2017, Interest submitted after the closing date and time whether by hand or by post will be treated as late EOI and therefore will not be accepted.

The Expression of Interest document is obtained upon request. Request of the document may be sent through email to procurement@natpharm.co.zw

Please note that participation in this Call does not guarantee selection as project partner. All applying organizations will be informed about the outcome of their submission.

General Notice 2987 of 2020.

PUBLIC FINANCE MANAGEMENT ACT [CHAPTER 22:19] (No. 11 of 2009)

Publication of Consolidated Monthly and Quarterly Financial Statements

NOTICE is made that the Accountant-General has, in terms of section 34(3) of the Public Finance ManagementAct [Chapter 22:19] Miranzi, applicant. (No. 11 of 2009) submitted the consolidated monthly and quarterly financial statements for the month ending 31st August, 2020, for publication in accordance with that section.

The statements are published as supplements to this *Gazette*.

G. GUVAMATANGA,

4-12-2020. Secretary for Finance and Economic Development.

General Notice 2988 of 2020.

PUBLIC FINANCE MANAGEMENT ACT [CHAPTER 22:19] (No. 11 of 2009)

Publication of Consolidated Monthly and Quarterly Financial Statements

NOTICE is made that the Accountant-General has, in terms of section 34(3) of the Public Finance ManagementAct [Chapter 22:19] (No. 11 of 2009) submitted the consolidated monthly and quarterly financial statements for the month ending 30th September, 2020, for publication in accordance with that section.

The statements are published as supplements to this Gazette.

G. GUVAMATANGA.

4-12-2020. Secretary for Finance and Economic Development.

CHANGE OF NAME

TAKE notice that, on the 12th day of November, 2020, before me, Peter Gomo, a legal practitioner and notary public, appeared Thandiwe Phiri in her capacity as a mother and legal guardian of Andile Yasir Mushonga-Kembo (born on 9th March, 2015) and she changed her son's name to Andile Yasir Phiri, so that, henceforth, for all purposes and occasions he shall be known by the name Andile Yasir Phiri.

Dated at Harare this 12th day of November, 2020.—Peter Gomo, c/o Lawgical Legal Aid, 22, Kariba Crescent, Hillside, Harare 282917f

CHANGE OF NAME

TAKE notice that, on the 23rd day of November, 2020, before me, Kudzayi Eric Kadzere, a legal practitioner and notary public, appeared Innocent Nguruve (born on 7th October, 1981) (ID 63-1096434 J 05) and changed his name to Innocent Taneka, so that, henceforth, for all purposes and occasions he shall be known by the name Innocent Taneka.

Dated at Harare this 26th day of November, 2020. — Kudzayi Eric Kadzere, c/o Kadzere Hungwe & Mandevere, legal practitioners, Ninth Floor, Takura House, 67, Kwame Nkrumah Avenue, Harare. 282934f

CHANGE OF NAME

the support services of Microsoft Dynamics NAV 2017, NOTICE is hereby given that, by notarial deed of change of windows server 2012 Infrastructure, SQL server 2014 withname executed before me, Nozabelo Ndlovu, a legal practitioner **SQL reporting services and internet information services.**" and notary public, appeared Velempini Ngwenya personally and before 1000 hours on the closing date. Any Expression of changed his name to Velempini Joshua Abraham, which name he shall use in all records, deeds, documents and in all transactions.

> Dated at Bulawayo this 24th day of November, 2020. — Nozabelo Ndlovu c/o Ndlovu Dube and Associates, notaries public/legal practitioners, Suite 404, Fourth Floor, LAPF House, Liberation Legacy Avenue/Jason Moyo Street, Bulawayo.

LOST CERTIFICATES OF REGISTRATION

NOTICE is hereby given that the under-mentioned certificates of registration, issued in the name of Timothy Miranzi, have been lost or mislaid and that application will be made to the Provincial Mining Director, Mashonaland West Province, Kadoma, at the expiration of 30 days from the date of publication of the notice, for the issue of duplicates thereof.

Registration number Name of block 22957 Emerald13 22995 Emerald16 22996 Emerald17

Dated at Kadoma this 2nd day of December, 2020.—Timothy 278139f

LOST CERTIFICATE OF REGISTRATION

NOTICE is hereby given that the under-mentioned certificate of registration, issued in the name of Moses Max Kudzanai Chikiwa, has been lost or mislaid and that application will be made to the Provincial Mining Director, Masvingo Province, Masvingo, at the expiration of 30 days from the date of publication of the notice, for the issue of a duplicate thereof.

Registration number Name of block 13690 Zinyaningwe 'Z'

Dated at Masvingo this 24th day of November, 2020.-Moses 278063f Max Kudzanai Chikiwa, applicant.

LOST CERTIFICATE OF REGISTERED TITLE

NOTICE is hereby given that we intend to apply for a certified copy of Certificate of Registered Title 3253/95, dated 19th May, 1995, under the provisions of section 38(1) of the Deeds Registries Act [Chapter 20:05], called Stand 731 Ruwa Township of Stand 659 Ruwa Township, measuring 5 266 square metres.

All persons claiming to have any right or title to the said title deed, which is lost, are hereby required to lodge their objections or representations, in writing, with the Deeds Registry, at Harare, within 14 days from the date of publication of this notice.

Dated at Harare this 27th day of November, 2020. —Wintertons, applicant's legal practitioners, 11, Selous Avenue, Harare.

278128f

LOST CERTIFICATE OF REGISTERED TITLE

NOTICE is hereby given that we intend to apply for a certified copy of Certificate of Registered Title 6843/2008, dated 13th November, 2008, in favour of Crowhill Farm (Private) Limited, whereby an undivided 0,0298% share being Share No. 3918 in certain piece of land situate in the district of Salisbury called Lot J of Borrowdale Estate, measuring 724,047 5 hectares, was conveyed.

All persons claiming to have any objections to the issue of such copy, are hereby required to lodge same, in writing, with the Registrar of Deeds, at Harare, within 14 days from the date of publication of

Dated at Harare this 16th day of November, 2020.—Ngarava, Moyo, & Chikono Legal Practitioners, First Floor, Fidelity Life Tower, Harare. 282868f

LOST DEED OF TRANSFER

NOTICE is hereby given that, we intend to apply for a certified copy of Deed of Transfer 594/2003, dated 13th February, 2003, whereby certain piece of land situate in the district of Gatooma, called 4624 Ngesi Township of Ngesi, Gatooma District, measuring 168 square metres, was conveyed to Knowledge Mukumbuzi (born on 24th May, 1969).

All persons having any objections to, or wishing to make any representations in connexion with, the issue of such copy, are hereby representations in connexion with, the issue of such copy, are required to lodge same, in writing, with the Deeds Regi stry, at Hararehereby required to lodge same, in writing, with the Deeds Registries within 14 days from the date of publication of this notice.

Dated at Harare on this 27th day of November, 2020.—Mhishi Nkomo Legal Practitioners, 86, McChlery Avenue, Eastlea, 278064f

LOST DEED OF TRANSFER

NOTICE is hereby given that, we intend to apply for a certified copy of Deed of Transfer 4338/91, dated 27th day of June, 1991, made in favour of Crowhill Properties (Private) Limited, whereby certain piece of land containing one comma three three four six (1,334 6) hectares of Stand 23 Borrowdale Brooke Township of Brooke Estate in the district of Salisbury, was conveyed.

All persons having any objections to, or wishing to make any representations in connexion with, the issue of such copy, are hereby required to lodge same, in writing, with the Deeds Registry, at Harare, within 14 days from the date of publication of this notice. Muzangaza Mandaza & Tomana, legal practitioners, 2, Margate Avenue, Eastlea, Harare. 278058f

LOST DEED OF TRANSFER

NOTICE is hereby given that, we intend to apply for a certified copy of Deed of Transfer 8330/87, dated 19th November, 1987, passed in favour of George Stephen Dzenga and Sibusiso Mapisa (spinster) in respect of certain piece of land situate in the district of Salisbury being Stand 102 Chadcombe Township 2 of Chadcombe, measuring 5 832 square metres.

All persons claiming to have any objections to, or wishing to make any representations in connexion with, the issue of such copy, are hereby required to lodge same, in writing, with the Deeds Registry, at Harare, within 14 days from the date of publication of this notice.

Dated at Harare this 26th day of November, 2020. —Takawira Law Chambers, 68, Old Enterprise Road, Newlands, Harare.

278059f

LOST DEED OF TRANSFER

NOTICE is hereby given that application will be made to the Registrar of Deeds, for a replacement copy of Deed of Transfer 3286/90, dated 10th May, 1990, made in favour of Samson Ruturi (born on 20th November, 1960), in respect of an undivided 1.60% share being Share No. 38 in certain piece of land in the district of Salisbuy called Stand 1990A Salisbury Township, measuring 1 784 square metres.

All persons having any objections to, or wishing to make any required to lodge same, in writing, with the Deeds Registry, at Harare, within 14 days from the date of publication of this notice.—Ruth within 14 days from the date of publication of this notice.—RoselineZimvumi Legal Practice, legal practitioners, Tenth Floor, Causeway within 14 days from the date of publication of this notice. Zigomo, c/o Zigomo & Musarira Law, 86, Pendennis Road, Mount Pleasant, Harare.

LOST DEED OF TRANSFER

NOTICE is hereby given that we intend to apply for a certified copy, in lieu of the original, of Deed of Transfer 3217/2011, dated 20th July, 2011, passed in favour of Delightful Treasures (Private) Limited, whereby Stand 751 Bluff Hill Township 15 of Lot 31A BluffApril, 2004, made in favour of Brian Methuseli Nkiwane, whereby Hill, measuring 3 603 square metres in the district of Salisbury, was conveyed.

All persons claiming to have any objections to, or wishing to make any representations in connexion with, the issue of such copy, are hereby required to lodge same, in writing, with the Registrar of Deeds, at Harare, within 14 days from the date of publication of this notice.

Dated at Harare this 18th day of November, 2020.—Lofty & Fraser, Dated at Harare this 18th day of November, 2020. —Mambosasa legal practitioners, 2, Van Praagh Avenue, Milton Park, Harare.

LOST DEED OF TRANSFER

NOTICE is hereby given that we intend to apply, in terms of section 22 of the Deeds Registry Regulations, 2018, Statutory Instrument 236 of 2018, for replacement copy of Deed of Transfer 3551/89, passed in favour of Joseph Tagoneyi Makaure in respect of certain piece of land situate in the district of Salisbury called Stand 3667 Highfield Township.

All persons having any objections to, or wishing to make any Office, Harare, within 14 days from the date of publication of this notice.—Masiya-Sheshe & Associates, Second Floor, Safel Insurance Building, 2, Rudland Avenue, Belvedere, Harare.

282911f

LOST DEED OF TRANSFER

NOTICE is hereby given that we intend to apply for a certified copy of Deed of Transfer 1169/2016, dated 18th March, 2016, registered over certain piece of land situate in the district of Lomagundi called Stand 49 Gold Dust Township of Ayrshire Annex A, measuring 5 164 square metres made in favour of Jackson Kedias Chikondi (born on 8th August, 1959) (ID 63-091693 B 63).

All persons claiming to have any objections to the issue of such copy, are hereby required to lodge same, in writing, with the Registrar of Deeds, at Harare, within 14 days after the last publication of this notice. —MawereSibanda Commercial Lawyers, Tenth Floor, Chiyedza House, cnr. First Street Mall/Kwame Nkrumah Avenue, Harare.

LOST DEED OF TRANSFER

NOTICE is hereby given that an application will be made to the Registrar of Deeds, at Harare, for the issue of a certified copy, in lieu of the original, of Deed of Transfer 3722/92, dated 29th June, 1992, made in favour of Ruth Lottie Chinamano, whereby certain piece of land situate in the district of Salisbury called The Remainder of Lot 2A Glen Lorne, measuring 4 706 square metres, was conveyed.

All persons claiming to have any objections to the issue of such copy, are hereby required to lodge same, in writing, with the Registrar of Deeds, at Harare, within 14 days from the date of publication of this notice.

Dated at Harare this 18th day of November, 2020. —Mambosasa Legal Practitioners.

LOST DEED OF TRANSFER

NOTICE is hereby given that we intend to apply for a certified copy of Deed of Transfer 1831/2002, dated 7th March, 2002, passed in favour of Rishmay Investments (Private) Limited in respect of certain piece of land situate in the district of Salisbury called 77 Groombridge Township 2 of Lot 39A Mount Pleasant, measuring 4 763 square metres.

All persons having any objections to, or wishing to make any representations in connexion with, the issue of such copy, are hereby representations in connexion with, the issue of such copy, are hereby required to lodge same, in writing, with the Deeds Registry, at Harare, Building, corner Patrice Lumumba Street and Ahmed Ben Bella Avenue, Harare.

LOST DEED OF TRANSFER

NOTICE is hereby given that an application will be made to the Registrar of Deeds, at Harare, for the issue of a certified copy, in lieu of the original, of Deed of Transfer 2941/2004, dated 26th certain piece of land situate in the district of Salisbury called Stand 341 Salisbury Township, measuring 2 631 square metres, was conveved.

All persons claiming to have any objections to the issue of such copy, are hereby required to lodge same, in writing, with the Registrar of Deeds, at Harare, within 14 days from the date of publication of this notice.

Legal Practitioners. 282961f

LOST DEED OF TRANSFER

NOTICE is hereby given that we intend to apply for a certified copy of Deed of Transfer 1917/2005, registered on the 5th July, 2005, in favour of Cyprian Chikwira and Oderline Shava, over certain piece of land situate in the district of Gwelo being Stand 2715 Gwelo Township of Gwelo Township Lands, in extent 1 510

All persons having any objections to, or wishing to make any representations in connexion with, the issue of such copy, are hereby required to lodge same, in writing, with the Registrar of Deeds, at Bulawayo, within 14 days from the date of publication of this notice.—Mhaka Attorneys, legal practitioners, Suite 1, First Floor, Elizabeth Mansions Building, Robert Mugabe Way, Gweru.

282915f

LOST DEED OF TRANSFER

NOTICE is hereby given that we intend to apply for a certified copy of Deed of Transfer 85/82, dated 15th January, 1982, made in favour of Luke Rogers Nkomo (born on 6th June, 1943), whereby certain piece of land situate in the district of Gwelo being Stand 2001 Gwelo Township of Gwelo Township Lands, in extent 1 418 square metres, was conveyed.

All persons having any objections to, or wishing to make any representations in connexion with, the issue of such copy, are hereby required to lodge same, in writing, with the Deeds Registry, at Bulawayo, within 14 days from the date of publication of this notice. —Jumo Mashoko & Partners, applicant's legal practitioners, 54-7th Street, Gweru. 282914f

LOST DEED OF TRANSFER

NOTICE is hereby given that we intend to apply for a certified copy of Deed of Transfer 1872/99, dated 6th August, 1999, made in favour of Ezekiel Chiwowo Mazonde (born on 12th July, 1944) and Elita Chiwowo Mazonde (born on 30th December, 1948), in respect of certain piece of land, measuring 2,681 2 hectares being Subdivision 4 of Block B of Blocks ABC of Christmas Gift, situate in the district of Gwelo.

All persons having any objections to, or wishing to make any representations in connexion with, the issue of such copy, are hereby required to lodge same, in writing, with the Deeds Registry, at Bulawayo, within 14 days from the date of publication of this notice. —Dube-Banda, Nzarayapenga & Partners, legal practitioners, PO. Box 49, Bulawayo. 282913f

LOST DEED OF TRANSFER

NOTICE is hereby given that we intend to apply for a certified copy of Deed of Transfer 1862/97, dated 5th June, 1997, made in favour of Richman Kufazvinei (born on 6th June, 1953), whereby an undivided 3,71% share being Share No. 23 in certain piece of land in extent 1 190 square metres being Stand 1148 Bulawayo Township situate in the district of Bulawayo, was conveyed.

All persons having any objections to, or wishing to make any representations in connexion with, the issue of such copy, are hereby In the matter of Mable Jombe, applicant, for her appointment as required to lodge same, in writing, with the Deeds Registry, at Bulawayo, within 14 days from the date of publication of this notice. Calderwood, Bryce, Hendrie and Partners, legal practitioners, Ground Floor, Derry House, 70, Queen Lozikeyi Street/Emmerson Dambudzo Mnangagwa Way, Bulawayo. 282912f

LOST DEED OF TRANSFER

of Deed of Transfer 4743/84, dated 13 th September, 1984, passed in parents, Brighton Batsirai Jombe and Eugen Jombe (née Maposa), favour of I and S Investments (Private) Limited, whereby certain piece of land being Stand 582 Gatooma Township of Gatooma Township Lands situate in the district of Gatooma in extent 833 square metres, was conveyed.

All persons having any objections to, or wishing to make any representations in connexion with, the issue of such copy, are hereby required to lodge same, in writing, with the Deeds Registry, at Harare 8.00 a.m. within 14 days from the date of publication of this notice.

Dated at Harare this 24th day of November, 2020. — Hove and Associates, legal practitioners, 17, Peterborough Avenue, Eastlea, Harare. 282869f

LOST MORTGAGE BONDS

NOTICE is hereby given that application will be made for cancellation of-

- (1) Mortgage Bond 10428/2001, dated 15th October, 2001, passed by Philip Philemon Musindo (born on 18th August, 1955) and Beatrice Nyashadzashe Musindo (born on 8th June, 1955) (ID 63-426915 Y 07) in favour of Beverley Building Society on 15th October, 2001, for the amount of \$469 040,00 (four hundred and sixty-nine thousand and forty dollars) and registered against Deed of Transfer 9931/98, dated 29th October, 1998; and
- (2) Mortgage Bond 11438/98, passed by Philip Philemon Musindo (born on 18th August, 1955) and Beatrice Nyashadzashe Musindo (born on 8th June, 1955) (ID 63-426915 Y 07) in favour of Beverley Building Society whose date to applicant is unknown but was sometime in 1998 for the amount of \$103 500,00 (one hundred and three thousand five hundred dollars) and registered against Deed of Transfer 9931/98, dated 29th October, 1998;

both mortgage bonds have been lost or destroyed.

All persons having any objections to the cancellation of the said Mortgage Bonds 10428/2001 and 11438/1998, are hereby required to lodge their objections, in writing, with the Office of the Registrar of Deeds, at Harare, within 14 days from the date of publication of this notice.—Nyahuma's Law, Golden Stairs Chambers, Suite 113, First Floor, South Wing, Africa Synod House, 29, John Landa Nkomo Avenue/Simon Vengai Muzenda Street, Harare. 282933f

CANCELLATION OF SURETY MORTGAGE BOND

NOTICE is hereby given that we intend to apply for cancellation of Surety Mortgage Bond 663/2013, for the sum of US\$600 000,00, passed on the 8th February, 2013, by Delightful Treasures (Private) Limited [Company Reg. No. 980/2011], in favour of Edward Barry Clinton (born on 21st August, 1938) hypothecating certain piece of land situate in the district of Salisbury called Stand 751 Bluff Hill Township 15 of Lot 31A Bluff Hill, measuring 3 603 square metres, whereof the said Edward Barry Clinton is the present registered

All persons claiming to have any right or title in or to the said bond, which has been lost or destroyed, are hereby required to lodge their objections or make their representations, in writing, with the Deeds Registry, at Harare, within 14 days from the date of publication of this notice. — Lofty & Fraser, legal practitioners, 2, Van Praagh Avenue, Milton Park, Harare.

Case CCG. 424/20

IN THE CHILDREN'S COURT

FOR THE PROVINCE OF MASHONALAND

Held at Harare.

the guardian of Michael Jombe (born on 1st December, 2007), in terms of section 9(3) of the Guardianship of Minors Act [Chapter 5:08].

NOTICE is hereby given that application will be made to this court on the 15th day of December, 2020, at 8.00 a.m., for the appointment of Mable Jombe, of No. 67, Cleveland Road, Greengrove, Greendale, Harare, to be appointed as the legal guardian of a minor male child, NOTICE is hereby given that we intend to apply for a certified copy Michael Jombe (born on 1st December, 2007) whose biological are both deceased.

> All persons who have any objections to, or who may wish to make any representations in connexion with the application, to lodge, in writing, with the Clerk of the Children's Court, Harare, not less than seven days from the date of publication of this notice or appear before the Children's Court on the 15th day of December, 2020, at

Dated at Harare this 23rd day of November, 2020.—Gill, Godlonton & Gerrans, applicant's legal practitioners, Seventh Floor, Beverley Court, 100, Nelson Mandela Avenue, Harare. 282731f

Case CCG. 412/20

IN THE CHILDREN'S COURT

FOR THE PROVINCE OF MASHONALAND

Held at Harare.

In the matter of Moses Chikura, applicant, in his application for the guardianship of Chashe Oniel Tylar Chikura (born on 9th November, 2018) and Asher Tinavoishe Chikura (born on 29th October, 2014), in terms of section 9(3) of the Guardianship of Minors Act [Chapter 5:08].

TAKE notice that an application for the appointment of Moses Chikura as a legal guardian of Chashe Oniel Tylar Chikura (born on 9th November, 2018) and Asher Tinavoishe Chikura (born on 29th October, 2014) will be made in this honourable court on the 15 day of December, 2020, at 8.00 a.m. or soon thereafter as the matter may be heard.

Further take notice that the affidavit of Moses Chikura together with other documents attached to the application shall be used in support thereof.

Dated at Harare this 9th day of November, 2020. — Moses Chikura, applicant, 7, Southward Cross, Arcadia, Harare. 282946f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act *[Chapter 14:12]*, will be made to the Liquor Licensing Board, Harare, for the issue of a Bottle Liquor Licensing Board, Harare, for the issue of a Bottle Liquor License trading as Mudzudzu Bottle Store, for Tendai Cletos Masawi. in respect of premises situate at Stand 1088, Light Industry, Tshovani Township, Chiredzi, trading as Excesso Trading, for Emmanuel Mugumba.

their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020.—Emmanuel Board, Harare, not later tnan tne 11th December, 222.

Mugumba, applicant, 1088, Light Industry, Tshovani Township,
282947f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Night Club Liquor Licence in respect of premises situate at Nyamuyaruka Business Centre, Mudzi District, trading as Chief Kat Night Club, for Dzingai

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020. – Dzingai Katsande, applicant, Gatakata Village, Chief Nyakuchena

278051f

278052f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Special Bottle Liquor Licence in respect of premises situate at Nyamuyaruka Business Centre, Mudzi District, trading as Chief Kat Special Bottle Store, for Dzingai Katsande.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020. — Dzingai Katsande, applicant, Gatakata Village, Chief Nyakuchena.

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bottle Liquor Licence in respect of premises situate at Chikwizo Business Centre, Mudzi District, trading as Makina Bottle Store, for Zvipedzei Makina.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020.—Zvipedzei Makina, applicant, Zano Village, Chief Chikwizo. 278053f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Camp and Caravan Liquor Licence in respect of premises situate at Robins Camp, Hwange National Park, Hwange, trading as Robins (Private) Limited, for Emmanuel Tivatyi.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020. Emmanuel Tivatyi, applicant, Robins Camp, Hwange National Park,

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bottle Liquor Licence in respect of premises situate at Jeche Business Centre, Murewa,

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020.—Tendai All persons who have any objections to the application may lodge Cletos Masawi, applicant, 4, Kenhill Close, Helensvale, Harare. 282963f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Beerhall Liquor Licence in respect of premises situate at Stand 14, Alliance Mine, Shamva, trading as Alliance Beerhall, for Kudzanai Sofalino.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020. —Kudzanai Sofalino, applicant, 327, Mangwende Street, Shamva. 282964f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bottle Liquor Licence in respect of premises situate at Shop No. 5, Branwood Investments, Lot 11, Chisipite, Harare, trading as Hammer and Tongues Online (Private) Limited, trading as Liquor and Home Deliveries, for Hammer and Tongues Online (Private) Limited.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020. — Hammer and Tongues Online (Private) Limited, applicant, Shop No. 5, Branwood Investments, Lot 11, Chisipite, Harare. 282965f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act *[Chapter 14:12]*, will be made to the Liquor Licensing Board, Harare, for the issue of a Wholesale Liquor Licence in respect of premises situate at Stands 8/9, Kuwadzana Township, Banket, trading as Punungwe Wholesalers, for Blessing Punungwe.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020. Blessing Punungwe, applicant, ZRP Banket, PO. Box 92, Banket.

278019f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act *[Chapter 14:12]*, will be made to the Liquor Licensing Board, Harare, for the issue of a Bottle Liquor Licence in respect of premises situate at 33362, Unit "D", Seke, Chitungwiza, trading as Vuso Bottle Store, for Shamiso Vuso.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020. — Shamiso Vuso, applicant, 836, Unit "F", Seke, Chitungwiza. 278062f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bottle Liquor Licence in respect of premises situate at Stand No. 41, Chikonohono, Chinhoyi, trading as Herbets Bottle Store, for Shepherd Charakupa.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020. — Shepherd Charakupa, applicant, Stand No. 41, Chikonohono, Chinhoyi.

278127f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bottle Liquor Licence in respect of premises situate at Stand 9040, Mabvuku, Tafara, Harare, trading as Pamuzinda East 14 Bottle Store, for Patricia Kunbhlande.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020.—Patricia Kunbhlande, applicant, 128, Manresa Way, Mabvuku, Harare.

278129f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bottle Liquor Licence in trading as Liquor Club, for Clubcor Africa (Private) Limited.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020. — Clubcor Africa (Private) Limited, applicant, Stand 7928, Welby Avenue, 278131f Masvingo.

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Wholesale Liquor License their objections, in writing, with the Secretary of the Liquor Licensing in respect of premises situate at Stand7928, Welby Avenue, MasvingoBoard, Harare, not later than the 11th December, 2020. — Planum trading as Liquor Club, for Clubcor Africa (Private) Limited.

All persons who have any objections to the application may lodge Harare. their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020.-—Clubcor Africa (Private) Limited, applicant, Stand 7928, Welby Avenue, Masvingo. 278132f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bottle Liquor Licence

in respect of premises situate at Bexhill Farm, Rusape, trading as PA Honourable Bottle Store, for Patrick Sagandira.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020. Patrick Sagandira, applicant, Bexhill Farm, PO. Box 92, Maswera, Rusape. 278130f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act *[Chapter 14:12]*, will be made to the Liquor Licensing Board, Harare, for the issue of a Bottle Liquor Licence in respect of premises situate at Stand 13647, Sifra Village, Zengeza, Chitungwiza, trading as Chibhanguza Nights Bottle Store, for Sylvester Chibhanguza.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020. — Sylvester Chibhanguza, applicant, 19536, Zengeza 5, Chitungwiza.

278202f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act *[Chapter 14:12]*, will be made to the Liquor Licensing Board, Harare, for the issue of a Bottle Liquor Licence in respect of premises situate at Stand 32183, Unit "N" Main Shopping Centre, Chitungwiza, trading as Chibhanguza Nights Bottle Store, for Sylvester Chibhanguza.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020. — Sylvester Chibhanguza, applicant, 19536, Zengeza 5, Chitungwiza.

278203f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Wholesale Liquor Licence in respect of premises situate at Stand 7074, Mupamombe, Kadoma, trading as Shalin Wholesale, for Mutandwa Donald Mukwasi.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing respect of premises situate at Stand 7928, Welby Avenue, Masvingo, Board, Harare, not later than the 11th December, 2020. — Mutandwa Donald Mukwasi, applicant, House 7416, West Brook, Kadoma.

278137f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Wholesale Liquor Licence in respect of premises situate at 20, Anthony Avenue, Msasa, Harare,

Liquids (Private) Limited, applicant, 20, Anthony Avenue, Msasa, 278244f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Wholesale Liquor Licence in respect of premises situate at Shop 5, Branwood Investments, Lot 11, Chisipite, Harare, trading as Hammer and Tounges (Private) Limited, trading as Liquor and Home Deliveries, for Hammer and Tounges Online (Private) Limited.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020.-Hammer and Tounges Online (Private) Limited, Shop 5, Branwood Investments, Lot 11, Chisipite, Harare. 282959f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bottle Liquor Licence in respect of premises situate at Stand 8639, Worth Road, Chiredzi, trading as Kalahari Bottle Store, for Richard Mtomba.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020. — Richard Mtomba, applicant, D4282, Westwood, Chiredzi.

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

in respect of premises situate at7734, Kazungula Road, Victoria Falls, 2020.—Tarisai Fortunate Sirewu, applicant, 8308, Glen Norah "C trading as Bombay Restaurant, for Wet Springs Enterprises.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 4th December, 2020. Wet Springs Enterprises, applicant, 7734, Kazungula Road, Victoria Falls. 282929f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bar Liquor Licence in respect of premises situate at Stand No. 1, Lubhangwe Business Centre, Gwanda Rural District Council, Gwanda, trading as Sizanani Cocktail Bar, for Sandra Dlamini.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020.-Sandra Dlamini, applicant, Stand No. 1, Lubhangwe Business Centre, Gwanda Rural District Council, Gwanda. 282928f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Wholesale Liquor Licence Chibwana, applicant, Stand 396, Hobhouse 1, Mutare. 282921f in respect of premises situate at Stand 49, Dingumuzi Township, Plumtree, trading as Maluju Distributors, for Albert Moto.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020.-Albert Moto, applicant, 387, Rangiore, Plumtree. 282927f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bottle Liquor Licence in respect of premises situate at Stand 42, Shangani Business Centre, Shangani, Insiza Rural District Council, trading as Archel GD, for Christopher Maronga.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020. Maronga, applicant, Stand 42, Shangani Business Centre, Shangani, Insiza Rural District Council. 282926f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bottle Liquor Licence in respect of premises situate at Mkoba 15 Shopping Centre, trading as Tanaka Bottle Store, for Watmough Pauline Dhaidhai.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020. Watmough Pauline Dhaidhai, applicant, Mkoba 15 Shopping Centre, 282919f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bottle Liquor Licence in respect of premises situate at 11231, Glen Norah "B", Harare, trading as Tee's Liquor, for Tarisai Fortunate Sirewu.

NOTICE is hereby given that an application, in terms of section 53 of All persons who have any objections to the application may the Liquor Act [Chapter 14:12], will be made to the Liquor Licensinglodge their objections, in writing, with the Secretary of the Liquor Board, Harare, for the issue of a Restaurant (Special) Liquor License Licensing Board, Harare, not later than the 11th December, 12020 Torical Fortunate Sireyu applicant 8308 Glen North "C" Harare. 282918f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bar Liquor Licence in respect of premises situate at 1403, Redcliff, trading as Join Africa Business Network, for Madron Matiza.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020. Madron Matiza, applicant, 16, Quorn Road, Redcliff. 282920f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bar Liquor Licence in respect of premises situate at Stand 316, Matongo Shopping Centre, Dangamvura Township, Mutare, trading as Dangamvura Breeze, for Albert Chibwana.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020.—Albert

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Wholesale Liquor Licence in respect of premises situate at Stand 3, Mahlabathini Road, Bubi District, Bubi, trading as Tatazela Wholesale, for Privilege Moyo.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020. —Privilege Moyo, applicant, 70769, Lobengula West, Bulawayo. 282922f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

OF LICENSING NOTICE is hereby given that an application, in terms of section Shangani 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bar Liquor Licence in respect of premises situate at Stand No. 1, Kingsdale Street, 23, Airport Road, Bulawayo, trading as Makhelwane Sports Bar, for Chipo Nyahwema.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020. — Chipo Nyahwema, applicant, 19, Knoesen Road, Kingsdale, Bulawayo.

282923f

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act [Chapter 14:12], will be made to the Liquor Licensing Board, Harare, for the issue of a Bar Liquor Licence in respect of premises situate at Stand 40690, Bulawayo Township of Bulawayo Township Lands, trading as Mystic Bar Private Business Corporation, for Simangaliso Ncube.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020. Simangaliso Ncube, applicant, No. 1, Dundee Drive, Greenhill, Bulawayo.

LIQUOR ACT [CHAPTER 14:12]

Application for the Issue of a Part II Liquor Licence

NOTICE is hereby given that an application, in terms of section 53 of the Liquor Act *[Chapter 14:12]*, will be made to the Liquor Licensing Board, Harare, for the issue of a Bar Liquor Licence in respect of premises situate at Stand 14, Mbondo Business Centre, Filabusi, trading as Mbondani Sports Bar, for Moses Ncube.

All persons who have any objections to the application may lodge their objections, in writing, with the Secretary of the Liquor Licensing Board, Harare, not later than the 11th December, 2020. – Moses Ncube, applicant, Home Stand: Labude Village: Mbondani, Filabusi. 282925f

MUNICIPALITY OF BEITBRIDGE

Sale of Equipment by Public Auction

THE following equipment shall be sold on public auction at Municipality of Beitbridge Workshop/Stores on 12th December, 2020

View date: Thursday, 10th December, 2020, from 0900 hours to 1600 hours.

Equipment

Toyota Corona x 1, Toyota Corolla x 1, Dresser Grader x 1, Steering cylinder Grader x 1, Bomag Roller x 1, Diesel de-watering pump Air cooled x1, Nissan engine NA20 x 1, Engine Block for TD27 x 1, Massey Ferguson Tractor x 1, Cutting Edge D6D Dozer 4T3013 x 1, Cutting Edge Dozer 4T3010 x 1, End Bit D6D Dozer 4T3013 x 1, End Bit 4T3046 x 1, Clutch housings D6D x 1, CAT Starter motor x 6 in disrepair x 1, Old worn out tyres: 12.5/80-18 x 2, 295/80R22.5 x 15, 215/75R17.5 x 7, 12.4-24 x 6, 1100 x 2, 11R22.5 x 11, 18.4-30 x 4, 16.9/14-28 x 2, 16.9-34 x 3, 17.5-25 x 3 Grader retreads, 265/65R17 x 20, 245/70R16 x 2, Batteries 683 x 12, Gel x 2, DAF x 1, 671 x 3, 674 x 4, 657 x 2, 650 x 16, 622 x 8, 638 x 1, 628 x 2, Other x 1, Sundries: hydraulic filter dresser P569383 x 1, oil filter Massey Ferguson P554004 x 1, coolant filter P552071, fuel filter 1896287 x 8, fuel filter P556287 x 7, oil filter (Case), Z71 x 14, Carburetor B1800, carburetor unknown x 1, Lip seals Massey Ferguson x 1.

Conditions of sale

A refundable deposit of USD100,00, or equivalent is required to obtain a buyer's card. Send email to **townsecretary@beitbridgetc. co.zw** (Tel: +26385 2323362/782 782 754). 282966f

PRIVATE VOLUNTARY ORGANISATION ACT [CHAPTER 17:05]

Application for Registration of Welfare Organisation

NOTICE is hereby given, in terms of Private Voluntary Act [Chapter 17:05], that application for change of name has been made in respect of—

1. Current name and address of welfare organisation:

Africare Zimbabwe, (PVO: 4/202) 4A, Hughfraser Drive, Greendale, Harare, Zimbabwe.

2. Proposed name and address of welfare organisation:

Pan Africare Zimbabwe, 4A, Hughfraser Drive, Greendale, Harare, Zimbabwe.

- 3. Aims and objectives of the Private Voluntary Organisation:
 - (i) to make available technical assistance where necessary to complement its financial support for specific projects;
 - (ii) to maintain a resident representative in Zimbabwe for purposes of monitoring, regulating and providing for aspects of its work in Zimbabwe;
 - (iii) to conclude a working agreement with the appropriate ministry, department or other recognised organisation for all projects supported.
- 4. Area or areas in which the welfare organisation proposes to render its services:

Pan Africare Zimbabwe intends to operate in the geographical areas of the whole of Zimbabwe and any other areas of operation that may be designated upon consultation with the Ministry of Public Service, Labour and Social Welfare.

Any objections to the proposed registration must be lodged with Registrar of Private Voluntary Organisations, PO. Box CY429, Causeway, not later than twenty-one (21) days from the date of publication of this notice.

Sindiso Ndlovu, Secretary.

282492f

CHIF AFRICAN JEWELLS

Lost Company Documents

NOTICE is hereby given that we intend to apply for a replacement copy of company document, Chif African Jewells PBC2 172/2007, dated 30th July, 2007.

All persons claiming to have any objections to the issue of such copy, are hereby required to lodge same, in writing, with the Registrar of Companies, at Harare, within 14 days from the date of publication of this notice.

Toyota Corona x 1, Toyota Corolla x 1, Dresser Grader x 1, Steering cylinder Grader x 1, Bomag Roller x 1, Diesel de-watering pump Air cooled x1, Nissan engine NA20 x 1, Engine Block for TD27 x

Dated at Harare this 23 rd day of November, 2020. — Farmgoldex Capital (Private) Limited, Registered Consultants, Suite 226, Second Floor, Stanley House, cnr First Street Mall/Jason Moyo Avenue, Harare.

282870f

ROMSDAL INVESTMENTS (PRIVATE) LIMITED ("ROMSDAL"/"THE COMPANY")

May all Romsdal Debenture Holders Kindly Surrender their Debenture Certificates for Cancellation, Against Payment According to the Narrative following:

NOTICE is hereby given that:

- 1. Romsdal acknowledges that, as at the date of this notice, the company is indebted to the following classes of creditors:
 - 1.1 Statutory Creditors;
 - 1.2 Secured Creditors; and
 - 1.3 Trade Creditors.

 $(together,\,herein after,\,referred\,\,to\,\,as\,\,the\,\,"Creditors").$

2. Romsdal proposes to settle its indebtedness to the classes of Creditors above, by transferring money into their accounts, upon surrender of the debenture certificates, supply of bank details, and proof of identity. The debentures will be redeemed at their nominal value of ZW\$1,00 (one Zimbabwean dollar) per debenture, plus interest accrued form 1st January, 2019, to date of payment. In terms of clause 4 of the Debenture Trust Deed ("DTD"), interest was to be paid with effect from December 2023.

- 3. Accordingly, all creditors are advised to contact our offices to surrender their original debenture certificates at, and provide their bank account details to, AMG Global Advisory Services (Private) Limited ("AMGAS"), No. 3, Elcombe Avenue, Belgravia, Harare, form 4th December, 2020, to 2nd February, 2021, during working hours. Any creditors who would have not surrendered their debenture share certificates by 2nd February, 2021, will not be paid by AMGAS, as any unclaimed money by that date will be paid over to the Guardian's Fund. Therefore, such creditors would have to apply for payment through the Master of the High Court, should that be necessary.
- 4. Creditors are advised to contact anyone of the under-mentioned persons with regard to the settlement proposal:

Afaras Mtausi Gwaradzimba afarasgwaradzimba@amgglobal.co.zw and

Charles Chenera charleschenera@ amgglobal. co. zw

-AM Gwaradzimba, Trustee, Romsdal Investments (Private) Limited Debenture Deed of Trust. 282730f

GOVERNMENT GAZETTE

Conditions of Acceptance of Copy

FAILURE to comply with any of the following conditions will result in the rejection of copy, and no responsibility can be accepted if such rejection should affect any date contained in such copy or any requirement of publication on a specific date.

Persons drafting any kind of notices are strongly advised to follow the guidance offered in-

- (a) the Instructions Relating to the Drafting and Typing of Legislation (Attorney-General's Circular 1 of 1978); and
- the Manual of Style for the Drafting and Preparation of copy published by Printflow (Private) Limited;

which two booklets are intended for complementary use.

In these conditions, other than where a particular kind of copy is specified, "copy" means copy for all matter contained in the Gazette itself and for subsidiary legislation issued as supplements to the

- (1) Other than by prior arrangements, only original typing 1. is accepted.
- (2) Carbon-copies are not normally acceptable, other than in cases where the original typing has to be legally retained, elsewhere, as, for example, in the case of a proclamation.
- (3) Computer print-outs are not accepted automatically, as discussion may be necessary with regard to the extra time and costs involved.
- or one and a half spacing between the lines.
- (2) Any corrections or alterations made by the originator, must be clearly effected in blue or black ink, using editorial marks—not proof-reader's marks:

Provided that any copy containing extensive alterations will

- 3. (1) Copy must appear on one side only of each sheet of paper.
- (2) Except as is provided in subsection (2) of section 8, paper must not exceed 210 millimetres in width.
- (3) If copy comprises two or more sheets of paper, all sheets must be numbered consecutively, in arabic figures, preferably in the top right-hand corner.
- (4) Where any matter is added after the copy has been prepared, and such additional matter results in one or more sheets being inserted between those already numbered, all sheets must be renumbered from there onwards—not, for instance 7, 7b, 8, et cetera.
- Photographic copy or copy produced on a duplicating machine THE area of advertisement multiplied by USD0,80. may be accepted if it is abundantly clear.
 - 5. (1) Should any copy-
 - (a) exceed 10 pages of double-spaced typing on size A4 paper; or

- contain tabular or other matter which involves complicated setting; it will be classed as "lengthy' copy, and will be required to be submitted not less than 21 days before the date of closing for the Gazette in which it is to be published.
- (2) Lengthy copy may be accepted at less than 21 days' notice if-
 - (a) the work involved is of a straight forward and non-tabular nature: and
 - the total volume of work on hand for the time being permits its acceptance.
- Notwithstanding anything to the contrary contained in these conditions, any copy
 - which is of national importance, and which is originated as a matter of urgent necessity, may, by prior arrangement, be accepted late for the current week:
 - may, due to shortage of staff or to technical considerations, be delayed until conditions permit its processing.
- Copy must not be submitted as part of a letter or a requisition. It must appear on a separate sheet of paper, on which there is no instruction or other extraneous matter.
- (1) In cases where notices have to be published in tabular form, copy must be drafted exactly as it is to appear. If printed forms for any such notices are unavailable, advertisers must prepare their own forms. While it is not necessary to include the preamble, the box-headings must be there, and, where applicable, the number of the form; for example, "Insolvency Regulations—Form 3".
- (2) In the case of copy for tabular notices, the provision of subsection (2) of section 3 does not apply.
- Copy for all advertisements, whether sent by post or delivered by hand, must be accompanied by a requisition or a letter which clearly sets out-
 - (a) the name and address of the advertiser; and
 - (b) the debtor's code number, if any; and
 - (c) the required date or dates of publication.
- If a typographical error occurs in the Gazette, it is rectified as soon as possible by a correcting notice without charge to the ministry or department concerned, subject to the following conditions—
 - (a) that such error is reported to the editor within three months from the date of publication; and
 - (b) that the relevant copy, upon re-examination, is proved to be abundantly clear; and
 - (c) that the correction of such error is legally necessary.
- (2) If a drafting error is not detected before publication, (1) All copy must be clear and legible, and there must be double-originating ministry or department is required to draft its own correcting notice, take it to the Attorney-General for vetting and pay for such notice to be published.
 - (3) For the removal of doubt—
 - (a) a typographical error is made by a typographer;
 - (b) a typist's error is classed as a drafting error by reason of the fact that the officer responsible for drafting failed to check the typist's work.

GOVERNMENT GAZETTE

Authorized Scale of Charges, Times of Closing and Subscription Rate as from 1st April, 2019

Charges for statutory instruments

THE charge for printing statutory instruments is USD0,07 per A5 page and USD0,14 per A4 page multiplied by 2 000 (being the number of copies printed).

Charges for advertisements including general notices

Notices which have to appear in tabular form across the full width of the page, such as lost insurance policies, deceased estates, insolvent estates, company liquidations, notices in terms of the Insolvency Act [Chapter 6:04], changes of companies' names: US\$30,00 cash per entry.

Notices of intention to alienate a business or the goodwill of a business or any goods or property forming part of a business, otherwise than in the ordinary course of business shall cost USD120,00 cash for the three consecutive publications.

Except in the case of approved accounts, remittances must accompany all copy of advertisements, failing this, copy will be returned with an assessment of charges.

Times of closing

The Gazette closes for the receipt of copy for all notices to be published in the normal columns, and for statutory instruments at 11 a.m. on the Monday preceeding the Friday of publication.

Copy for all notices to be set in tabular form must be received by 11 a.m. on the Friday preceding the Friday of publication.

Any copy which is received after the respective closing-times will automatically be held over for insertion in the Gazette of the following week, in which case no responsibility can be accepted if the purpose of the notice is thereby nullified.

When public holidays occur, the normal closing-times are varied, and such variations are notified in the Gazette in advance.

All copy must be addressed to Printflow (Private) Limited, and either posted to PO. Box CY 341, Causeway, or delivered direct to the National Manpower Survey, 1981: volume II company, in George Silundika Avenue (between Sixth Street and Epterational Manpower Survey, 1981: volume III Street), Harare. Envelopes should be marked: Gazette copy—urgent. Patents and Trade Marks Journal (subscription for 3 months)

Regular advertisers and subscribers are requested to advise immediately of any change of address.

Subscription rate

The subscription rate for the *Gazette* for half year is RTGS\$720,00 for soft copy and RTGS\$1200,00, for hard copy cash/swipe/EcoCash/Rhodesia law reports, 1974, part 1 and part 2, per part transfer payable in advance, to the Chief Executive Officer, Printflow Rhodesian law reports, 1975, part 2, per part (Private) Limited, and may commence with the first issue of any

> M. MUTETE, **Publications Officer**

GOVERNMENT GAZETTE

Submission of Copy for Government Gazette Statutory Instruments and Notices

IT is hereby notified, for general information, that it is necessary to draw attention to the "Conditions for Acceptance of Copy", which appears in every issue of the Gazette; and particularly the need to submit lengthy copy, in the case of Statutory Instruments, at least 21 days before the date of closing for the Gazette in which the notice is to be published.

During the past few months or so there have been many cases where urgent copy for subsidiary legislation, which requires the signature of the President or a minister to give it effect, and which is of national importance, has been sent in for publication in the Gazette after closing-time. Whilst I acknowledge that it is the duty of Printflow (Private) Limited to give certain notices special treatment, I am, however, of the view that a Gazette Extraordinary has tended to be a must rather than a matter of priority in respect of unwarranted delays of urgent copy.

While every effort will continue to be made to publish Extraordinarian babwe law reports, 1984 (soft cover) on the required dates, copy must be submitted timeously so that it can Zimbabwe Rhodesia subsidiary legislation, 1979 (four parts) be programmed into the printing-work-flow as soon as it is available.

> H. MATINGWINA, Gazette Editor.

Printflow (Private) Limited, George Silundika Avenue (between Sixth Street and Epton Street), Harare (PO. Box CY 341, Causeway).

> GOVERNMENT PUBLICATIONS ON SALE (as available at time of ordering)

THE following publications are obtainable from the following Printflow publication offices: the Printflow Publications Office, Cecil House, 95, Jason Moyo Avenue, Harare (PO. Box CY 341,

Causeway); or from the Printflow Publications Office, No. 8, Josiah Chinamano/Manchester Roads (PO. Box 8507), Belmont, Bulawayo; or from the Printflow Publications Office, No. 2, Robert Mugabe Avenue, Mutare (Private Bag Q 7738, Mutare); or from the Printflow Publications Office, Stand No. 7150B, Bradburn Street, Masvingo (Private Bag 9293, Masvingo); MSU Batanai Complex, Senga (PO. Box 1392), Gweru.

A Framework for Economic Reform (1991-95)

An Introduction to Law

Commission of Inquiry into Taxation

Customs and Excise Tariff Notice, 2007

Customs Containerisation Rules

Customs Valuation Manual

Flora zambesiaca, volume I, part II

Flora zambesiaca, volume II, part I

Flora zambesiaca, supplement

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Rhodesia subsidiary legislation, 1970 (four parts), per set

Rhodesia subsidiary legislation, 1971 (five parts), per part or, per set

Rhodesia subsidiary legislation, 1972 (seven parts), per part

Rhodesia subsidiary legislation, 1973 (seven parts), per part

Rhodesia subsidiary legislation, 1974 (five parts), per part Rhodesia subsidiary legislation, 1975 (five parts), per part

Rhodesia subsidiary legislation, 1976 (six parts), per part

Rhodesia subsidiary legislation, 1977 (four parts), per part Rhodesia subsidiary legislation, 1978 (four parts), per part

Rhodesia subsidiary legislation, 1980 (five parts), per part

Rhodesia subsidiary legislation, 1981 (four parts), per part

Second Five-Year National Development Plan: 1991-1995

Statutory Instruments, 1980 (five parts), per part

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Subsidiary Legislation from 1970 to 1981

Transitional National Development Plan, 1982/83-1984/85; Volume

Transitional National Development Plan 1982/83-1984/85: Volume

Zimbabwe law reports, from 1965 up to 1984

Zimbabwe law reports, 1983 [Part 1] (soft cover)

Zimbabwe law reports, 1983 [Part 2] (soft cover)

NEW ACTS: REVISED EDITIONS 1996

Individual Acts

Access to Information and Protection of Privacy Act [Chapter 10:27]

Administration of Estates Act [Chapter 6:01]

Administrative Court Act [Chapter 7:01]

Animal Health Act [Chapter 19:01]

Arbitration Act, 1996 No. 6 of 1996)

Audit and Exchequer Act [Chapter 22:03]

Banking Act [Chapter 24:01]

Bills of Exchange Act [Chapter 14:02]

Broadcasting Act [Chapter 12:01]

Broadcasting Services Act [Chapter 2:06] Building Societies Act [Chapter 24:02] Capital Gains Tax Act [Chapter 23:01]

Censorship and Entertainments Control Act [Chapter 10:04] Children's Protection and Adoption Act [Chapter 5:06]

Citizenship of Zimbabwe Act [Chapter 4:01]

Civil Evidence Act [Chapter 8:01]

Civil Matters (Mutual Assistance) Act [Chapter 8:02]

Civil Protection Act [Chapter 10:06]

Commercial Premises Act (Lease Control) [Chapter 14:04]

Commissions of Inquiry Act [Chapter 10:07]
Communal Land Act [Chapter 20:04]
Companies Act [Chapter 24:03]
Competition Act, 1996 (No. 17 of 1996)

Constitution of Zimbabwe

Constitution of Zimbabwe Amendment Act (No. 17 of 2005)

Consumer Contracts Act [Chapter 8:03]
Contractual Penalties Act [Chapter 8:04]
Control of Goods Act [Chapter 14:05]
Co-operative Societies Act [Chapter 24:05]
Copper Control Act [Chapter 14:06]

Copyright and Neighbouring Rights Act [Chapter 26:05]

Criminal Law Amendment Act [Chapter 9:05]

Criminal Law (Codification and Reform) Act [Chapter 9:23] Criminal Matters Act (Mutual Assistance) [Chapter 9:06] Farmers Licensing and Levy Act [Chapter 18:10]

Fencing Act [Chapter 20:06]

Fertilizers, Farm Feeds and Remedies Act [Chapter 18:12]

Finance Act [Chapter 23:04]
Firearms Act [Chapter 10:09]
Forest Act [Chapter 19:05]

Food and Food Standards Act [Chapter 15:04]

Gold Trade Act [Chapter 21:03]

Guardianship of Minors Act [Chapter 5:08] Harmful Liquids Act [Chapter 9:10] Health Professions Act [Chapter 27:19]

High Court (formerly High Court of Zimbabwe) Act [Chapter 7:06]

Hire-Purchase Act [Chapter 14:09] Housing and Building Act [Chapter 22:07]

Immigration Act [Chapter 4:02]

Income Tax Act

Industrial Designs Act [Chapter 26:02]
Inland Waters Shipping Act [Chapter 13:06]

Inquests Act [Chapter 7:07]
Insolvency Act [Chapter 6:04]
Insurance Act [Chapter 24:07]
Interpretation Act [Chapter 1:01]
Labour Relations Act [Chapter 28:01]

Labour Relations Amendment Act, 2002 (No. 17 of 2002) Labour Relations Amendment Act (No. 7 of 2005)

Land Acquisition Act [Chapter 20:10]
Land Survey Act [Chapter 20:12]
Land Surveyors Act [Chapter 27:06]
Legal Practitioners Act [Chapter 27:07]

Liquor Act [Chapter 14:12]

Magistrates Court Act [Chapter 7:10]

Maintenance Act [Chapter 5:09]

Manpower Planning and Development Act [Chapter 28:02]

Marriage Act [Chapter 5:11]

Matrimonial Causes Act [Chapter 5:13]

Mental Health Act, 1996 (No. 15 of 1996)

Mines and Minerals Act [Chapter 21:05]

Missing Persons Act [Chapter 5:14]

Money Lending and Rates of Interest Act [Chapter 14:14] National Social Security Authority Act [Chapter 17:04]

Official Secrets Act [Chapter 11:09] Parks and Wildlife Act [Chapter 20:14]

Patents Act [Chapter 26:03]

Pension and Provident Fund Act [Chapter 24:09] Pneumonoconiosis Act [Chapter 15:08]

Police Act [Chapter 11:10]

Precious Stones Trade Act [Chapter 21:06]
Prescribed Rate of Interest Act [Chapter 8:10]

Prescription Act [Chapter 8:11]

Presidential Powers (Temporary Measures) Act [Chapter 10:20]

Prevention of Corruption Act [Chapter 9:16]

Prisons Act [Chapter 7:11]

Private Business Corporation Act [Chapter 24:11]

Private Investigators and Security Guards (Control) Act [Chapter 27:10]

Private Voluntary Organizations Act [Chapter 17:05]

Privileges, Immunities and Powers of Parliament Act [Chapter 2:08]

Protected Places and Areas Act [Chapter 11:12]
Public Accountants and Auditors Act [Chapter 27:12]

Public Health Act [Chapter 15:09]

Public Order and Security Act [Chapter 11:17]

Public Service Act [Chapter 16:04] Procurement Act [Chapter 22:14]

Radio communication Services Act [Chapter 12:04]

Railways Act [Chapter 13:09]

Regional, Town and Country Planning Act [Chapter 29:12]
Reserve Bank of Zimbabwe Act [Chapter 22:10]
Revenue Authority Act [Chapter 23:11]
Road Motor Transportation Act [Chapter 13:10]

Road Traffic Act [Chapter 13:11]
Roads Act [Chapter 13:12]

Rural District Councils Act [Chapter 29:13]

Securities Act [Chapter 24:25]

Serious Offences (Confiscation of Profits) Act [Chapter 9:17]

Shop Licences Act [Chapter 14:17]
Small Claims Courts Act [Chapter 7:12]

Sports and Recreation Commission Act [Chapter 25:15]

Stamp Duties Act [Chapter 23:09]
State Liabilities Act [Chapter 8:14]

State Service (Disability Benefits) Act [Chapter 16:05]

State Service (Pension) Act [Chapter 16:06]

Stock Theft Act [Chapter 9:18] Stock Trespass Act [Chapter 19:14]

Supreme Court (formerly Supreme Court of Zimbabwe) Act [Chapter 7:13]

Tobacco Marketing and Levy Act [Chapter 18:20]

Tourism Act [Chapter 14:20]
Trade Marks Act [Chapter 26:04]
Trade Measures Act [Chapter 14:23]
Traditional Beer Act [Chapter 14:24]
Traditional Leaders Act [Chapter 29:17]

Traditional Medical Practitioners Act [Chapter 27:14]
Trapping of Animals (Control) Act [Chapter 20:21]

Urban Councils Act

Vehicle Registration and Licensing Act [Chapter 13:14]

Veterinary Surgeons Act [Chapter 27:15] War Veterans Act [Chapter 11:15]

War Victims Compensation Act [Chapter 11:16]

Water Act [Chapter 20:22] Wills Act [Chapter 6:06]

ZINWA Act

Zimbabwe Stock Exchange Act [Chapter 24:18]

NOTICES TO CREDITORS AND DEBTORS (pursuant to sections 43 and 66 of the Administration of Estates Act [Chapter 6:01]

ALL persons having claims against the under-mentioned estates are required to lodge them in detail with the executor or representative concerned within the stated periods, calculated from the date of publication hereof, and those indebted thereto are required to pay to the executor or representative the amounts due by them within the same period, failing which legal proceedings will be taken for the recovery thereof.

M.H.C. 7

Number		Date	Within	
of estate	Name and description of estate	of death	a period of	Name and address of executor or representative
1226/2020	Albert Katsande	7.3.2020	30 days	Shyline Katsande, House No. 8660, Kuwadzana 282931f
401/2020	AT L L AT	14 10 2010	20.1	Phase 3, Dzivarasekwa, Harare.
491/2020 1840/2020	Nicholas Nzara	14.10.2019 23.6.2019	30 days 30 days	Tonderai Nzara, 19020, Budiriro 5 West, Harare. 282932f Forbes Kunaka 62, Muda Road, New Mabvuku, 282936f Harare.
992/2020	Pachawo Robert John Chipurura	29.2.2020	30 days	Alice Manyara Chipurura, 7205, Mazowe Street, 282937f Zimre Park, Ruwa.
1799/2020	Lukas Kashitanyero	10.10.2020	30 days	Nyanani Law Chambers, Century House West, 36, 282938f Nelson Mandela Avenue, Harare.
1881/2020	Antony Heavens	9.8.2020	30 days	Caroline Mukombami, 3533—17th Crescent, 282939f Dzivarasekwa 4, Harare.
573/2020 1634/2020	Sylvia K. Mhuka	14.4.2020 1.9.2020	30 days 30 days	T. Chizunza, 15, Anhen Drive, Braeside, Harare. 282940f Marel Consultants (Private) Limited, P.O. Box 282941f
1475/2020	Albert Tonderai Vunganai	24.4.2020	30 days	A1267, Avondale, Harare. Nancy Chandakaona, c/o Tkadhau Law Chambers, 282943f
1679/2020	Lucie De Paire Gallias	26.6.2020	30 days	109, Blakeway Drive, Belvedere, Harare. Marel Consultants (Private) Limited, P.O. Box 282942f A1267, Avondale, Harare.
3070/2019	Elton Mutore	12.11.2019	30 days	Brenda Mutore, 17—20th Crescent, Warren 282944f Park 1, Harare.
699/2015	Tobias Checha Mahokota Sithole	26.2.2015	30 days	Mukanhairi-Makodza Attorneys, Fifth Floor, 282945f Pockets Building, corner Jason Moyo
2040/2019	Nina Ethel Kinnairo	2.1.2019	30 days	Avenue/Sir Seretse Khama Street, Harare. Anthony Kinnairo, 42, Piers Road, Borrowdale, 282734f
1871/2020	Harper Barnabus Chindawi	12.5.2008	30 days	Harare. Wedinah Chindawi, 19, Sandy Lane, Ashdown Park, 282738f Harare.
B.1018/2020	Letfree Moyo	24.6.2020	30 days	Curzon Sibanda, 23419, Pumula South, Bulawayo. 282740f
B.895/2020 B.573/2020	Joyce Dube	21.6.2014 4.10.2002	30 days 30 days	Nhlanhla Dube, 32724, Entumbane, Bulawayo. 282741f Jacking Mhlanga, 5853, Emganwini, Bulawayo. 282742f
B.794/2020	Darlington D. Dzatikona	6.9.2020	30 days	Jane Dzatikona, 85, Vannesa Close, Fourwinds, 2827421
_	Peter Nenjerama	17.3.2003	30 days	Bulawayo. Soneni Moyo, 73081, Lobengula West, P.O. 282744f
B.1015/2020	Jessie M. Munkombwe	9.10.2020	30 days	Magwegwe, Bulawayo. Moses Mugande, 654, Empulanga, Hwange. 282745f
B.790/2020	Sharon Rosemani	24.6.2020	30 days	Dorothy Mvududu, 21, Hayton Avenue, 282746f Paddonhurst, Bulawayo.
B.624/2020	Geni Dube also known as Genne Ndlovu also known as Gennie Dube	13.3.2017	30 days	Stanley Sibanda, 6134, Emganwini, Bulawayo. 282747f
B.682/2020	Masango Matambanadzo	28.7.2020	30 days	Rumbidzai Matambanadzo, Mavhiringidze Mash, 282748f CAIPF Building, Kwekwe.
997/2020 B.940/2020	Amos Ndlovu Basil Rosen	18.7.2009 6.12.2019	30 days 30 days	Sibusiso Magumise, 4438, Nkulumane, Bulawayo. 282749f Tommy Rosen, 94, Hilda Gladys Road, Fourwinds, 282750f Bulawayo.
MS.98/2020	Mafikizolo Vusumuzi Peter Senda	4.11.2002	30 days	Nokutula Zvarimwa, Henry Murraysd, P.O. 278001f Morgenster, Masvingo.
MS.120/2020	Priscillar Gwandira	17.8.2020	30 days	Fanny Gwandira, 1626, Impala Extension, 278002f Beitbridge.
MS.125/2020	Obert Gumiso	24.8.2020	30 days	Daria Gumiso, 1050, Jerera Extension, Zaka. 278003f
MS.23/2020	Abeniah Jonisaya Mhungu	15.12.2019	30 days	Ruth Rudo Mhungu, 12, Elliot Street Stand 278004f 633, Northleigh, Masvingo.
GK.32/2020	Claudios Chiramba	23.5.2018	30 days	Khumbulani Mkuranani, of Empress, Kwekwe. 278005f
KK.76/2020 CHP.49/2020	Yona Kazembe	10.6.2005 12.9.2001	30 days 30 days	Nathan Kazembe, 290B/6, Mbizo, Kwekwe. 278006f Mercy Nuku Muvumwaeni, 4277, Gaza "E", 282906f Chipinge.
17/2020	Manasa Mujuru	2.6.2019	30 days	Ivy Marama, 795, Pfura Extension, Mt Darwin. 282900f
MRE.55/2020	Simbarashe Magwaza	26.10.2019	30 days	Stepheni Magwaza, 51, Area 15, Dangamvura, 282901f Mutare.
MRE.169/2020 MRE.291/2020	Anzikaria Chamutsanga	6.1.2017 24.5.2020	30 days 30 days	Robert Chamutsanga, Stand 581, Chikanga 1, Mutare. 282902f Paradzai Mufunda, 602, Killarney Heights, 282903f
1695/2020	Lindiwe Masakadza	13.10.2020	30 days	Leonid Brezhnev Street, Harare. Misheck Masakadza, House No. 2719/9, Mbizo, 282904f Kwekwe.
MT.183/2016	Prize Sitarich	29.8.99	30 days	Eunic Chibvuri, 6, Perkins Avenue, Bordervale, 282905f Mutare.
1649/2020	Dorcas Manhindi	13.5.2006	30 days	Tererai Hilary Gunje, 10, Tweed Road, Eastlea, 282885f Harare.
1467/2020 2551/2019	Aloysius Mashoko Gonah	19.3.2000 24.1.2019	30 days 30 days	Tererai H. Gunje, 10, Tweed Road, Eastlea, Harare. 282886f Nichalas Dongo, 46, Northolt Drive, Bluffhill, 282887f
1104/2020	Antony Murambiwa Muchemenye	10.7.2020	30 days	Harare. Farai Tagu, 2387, Crow Hill, Borrowdale, 282888f Harare.
219/2014	Moses Kufahakurotwi Kandi	9.10.2012	30 days	Elizabeth Kandi, 7, Berkshire Road, Emerald Hill, 282889f Harare.
1016/2020	David Chakonza	25.7.2020	30 days	Barbra Chakonza, 166, Lauchlane/Wanganui Avenue, 282890f Meyrick Park, Mabelreign, Harare.
2200/2019	Broom Tahla Bepe	9.9.2006	30 days	L. R. Bepe, 51, Glamis Road, Hatfield, Harare. 282891f

M.H.C. 7 (continued)

Number of estate	Name and description of estate	Date of death	Within a period of	Name and address of executor or representa	
1859/2020	Doninic Manjonjo	25.10.2018	30 days	Dennis Manjonjo, 3147, South View Park, Harare.	282892f
213/2019	Takawira Eramu Mavhaza	7.11.93	30 days	Elias Mavhaza, 16, Gushungo Road, Zengeza 5,	282893f
1306/2020	Andrew Zibopa	22.11.2019	30 days	Chitungwiza. Mucharuza Zibopa, 10685, Kuwadzana Extension, Harare.	282894f
1644/2020	Allwyn Johannes Kotze	9.2.2010	30 days	Winsley Evans Militala, c/o Petwin Executor & Trust, 24, Caithness Road, Eastlea, Harare.	282895f
214/2020	Naphtal Bimha	28.2.2012	30 days	Joey Mazorodze Bimha, 383, Binton Road, Borrowdale, Harare.	282898f
2298/2018	Webster Wulfsten Nechironga	26.5.2013	30 days	Caroline Abigail Gwekwerere, No. 43, Block 12, Odzi Flats, Eastlea, Harare.	282686f
979/2020	Mavhura Silver Padzinza	18.5.2002	30 days	Simba Padzinza, 29, Spencer Cook Gardens, Leopold Takawira, Harare.	282687f
1429/2020	Shepherd Gwasira	29.8.2020	30 days	Zambe Nyika, 48, Danjudson Road, Milton Park, Belvedere, Harare.	282688f
688/2020	Unnice Buluzi	7.3.2012	30 days	Dambudzo Buluzi, 3169, Old Highfield, Harare.	282689f
674/2020	Tapiwa Kahwemba	21.11.2019	30 days	Mavis Kahwemba, 19, Dougal Avenue, The Grange, Chisipite, Harare.	282690f
19/2020	Ronnie Mapira	19.9.2020	30 days	Lucia Mapira, St Francis & St Clare High School, P.O. Box 119, Guruve.	282691f
MS. 19/2020	Joseph Shanyure	2.10.2018	30 days	Evelyn Dehwe, 41, Combat Group, P.O. Box 660, Masvingo.	282692f
MS. 109/2020	Tsungai Rushwaya	24.2.2020	30 days	Nyashadzaishe Rushwaya, Stand 4131, Rushwaya Close, Nemamwa Growth Point, Masvingo.	282693f
GW.83/2020	Robert Dhliwayo	7.7.2020	30 days	Fadzai Dhliwayo, 2984, Mkoba 16, Gweru.	278007f
KK.67/2020	Onias Chikomo	20.10.2020	30 days	Addolah Namaona, No. 2, Simbi Villa, Redcliff.	278008f
KK.79/2020	Othaniel Mkandawire	28.6.2020	30 days	Leeroy Mkandawire, 7939/4, Extension, Mbizo, Kwekwe.	278009f
CN. 17/2020	Livison Kamuchokoto	30.10.2009	30 days	Judicial Service Commission, Chinhoyi Magistrates Court, P.O. Box 299, Chinhoyi.	278010f
KK.83/2020	Levi Sibanda	5.4.2004	30 days	Priscilah Sibanda, 131/5, Mbizo, Kwekwe.	278011f
BB. 10/2020	Sobala Ncube	12.4.2020	30 days	Tererai Legal Practice, 26, Hagelthorn Road, Beitbridge.	278012f
989/2016	Mzila Siwela	29.5.2015	30 days		278013f
63/2020	Katate Antonio	10.6.2019	30 days	Tichaona Antonio, 7162—99th Crescent, Glen View 8, Harare.	278017f
1078/2020	Patricia Alice Chareka	10.3.2019	30 days	Parerenyatwa Walton Chareka, c/o Madook Executor Services, 7083, Timba Close, Budiriro 4, Harare.	278018f
N.34/2020	Japhet Sakala	16.7.2020	30 days	Spiwe Sakala, 234, Chapangu Road, Banket.	282729f
1092/2020	Neil Andrew Wright	25.7.2020	30 days	Costa & Madzonga, Block E, Delken Complex, 6, Premium Close, Mount Pleasant Business Park, Mount Pleasant, Harare.	282948f
2399/2019	Hiel-Ferdinand Marimira	23.9.2018	30 days		282949f
_	Samuel Hakunandava	21.9.2009	30 days	Sophia Hakunandava, 1752—15th Road, Warren Park, Harare.	278057f
137/2020	Edmund Sadza	26.6.2020	30 days		278020f
_	Jane Moyo	16.8.2020	30 days	Sally Kudzai Moyo, 10612, Mugijima Street, Mucheke F, Masvingo.	278021f
1804/2020	Munemo Zimbudzana	25.6.84	30 days	Robson Kutyauripo, 3132, Old Tafara, Harare.	278022f
767/2020	Silas Luthingo Rusvingo	23.5.2020	30 days	Patony P. Musendo, Mamusasa & Musendo, 279, Herbert Chitepo Avenue, Harare.	278023f
1619/2020	Beauty Dembetembe	15.2.2012	30 days	Maximiah Dembetembe, 8, C. 77, Epworth, Maseko, Harare.	278026f
1124/2020	Cleto Manyara	2.10.2003	30 days	Shingirai B. Manyara, 1643, Mainway Meadows, Waterfalls, Harare.	278027f
H.1892/2004	Fungai Muzokura	8.9.2004	30 days		278028f

NOTICES OF LIQUIDATION AND DISTRIBUTION ACCOUNTS LYING FOR INSPECTION $\,$

(pursuant to section 52 of the Administration of Estates Act [Chapter 6:01])

NOTICE is hereby given that copies of liquidation and distribution accounts in the under-mentioned estates will be open for the inspection of all persons interested therein for a period of 21 days (or longer if stated) from the dates specified, or from the date of publication hereof, whichever may be the later. Accounts will lie for inspection at the offices specified below. Objections to an account should be lodged with the Master, Harare, or the Assistant Master, Bulawayo, as the case may be. Should no objections be lodged to the account during the period of inspection, the executor concerned will proceed to make payments in accordance therewith.

M.H.C. 28

Number of estate	Name and description of estate	Date or period	Description of account	Office of the	
E.19/2020	Sylia Danda	21 days	First and Final Account	Master of the High Court, Harare.	278014f
2422/2018	Fina Giwa	21 days	First and Final Account	Master of the High Court, Harare.	282930f
2838/2018	Loveness Manyuke	21 days	First and Final Account	Master of the High Court, Harare.	282695f
442/2019	Isau Bova also known as Zitha Isau Bhova Zitha	21 days	First and Final Liquidation Account	Master of the High Court, Bulawayo.	282696f

M.H.C. 28 (continued)

Number of	Name and description of estate	Date or	Description of	Office of the	
estate	1 table and description of estate	period	account	onice of the	
B.434/2020	Madakwa Mapako	21 days	First and Final Account	Master of the High Court, Bulawayo.	282697f
B.91/2012	Plaxedes Ndlovu	21 days	First and Final Account	Master of the High Court, Bulawayo.	282698f
277/2006	Emelda Farai Mvemve	21 days	First and Final Account	Master of the High Court, Bulawayo.	282699f
B.1553/2019	Julia Thebe	21 days	First and Final Account	Master of the High Court, Bulawayo.	282700f
B.565/2019	Lawrence Maseko	21 days	First and Final Account	Master of the High Court, Bulawayo.	282951f
B.128/2019	Ndima Tshuma	21 days	First and Final Liquidation and Distribution Account	Master of the High Court, Bulawayo.	282952f
1145/2019	Isaac Chirenga	21 days	First and Final Account	Master of the High Court, Bulawayo.	282953f
B.395/2020	Mulamu Sibanda also known as Mulamu Abraham	21 days	First and Final Account	Master of the High Court, Bulawayo.	282954f
BB.28/2020	Freddy N. Venge	21 days	First and Final Account	Master of the High Court, Bulawayo.	282955f
G.98/2020	Joyce Muchairi	21 days	First and Final Account	Magistrates, Gweru.	282956f
KK.52/2020	Gastala Nyama .	21 days	First and Final Distribution Account	Magistrates, Kwekwe.	282957f
GW.41/2019	Mathew Saratieri Magwagwa	21 days	First and Final Account	Magistrates, Kwekwe.	282958f
Z.16/2020	Evelyn Sibanda and Christopher Hlabano	21 days	First and Final Account	Magistrates, Zvishavane.	282732f
MRE.91/2019	Evangelia Vlastos	21 days	First and Final Account	Magistrates, Mutare.	282907f
CHP.29/2020	Jabulani Makuyana	21 days	First and Final Liquidation and Distribution Account	Magistrates, Chipinge.	282908f
1450/2019	Hapson Chekufandicho Zonge	21 days	First and Final Account	Master of the High Court, Harare.	282882f
275/2019	Afra Mafirakureva	21 days	First and Final Distribution Account	Master of the High Court, Masvingo.	282879f
MS.86/2017	Andreas Prazen Mrewa	21 days	First and Final Account	Master of the High Court, Masvingo.	282880f
404/2008	Dear Matandirotya	21 days	First and Final Account	Master of the High Court, Harare.	282881f
_	Kuwarekera Elisa Nyakanyanga	21 days	First and Final Account	Magistrates, Mutoko.	282871f
703/2011	Clever Muzhingi	21 days	First and Final Account	Master of the High Court, Harare.	282872f
3521/2018	Paris Olympios	21 days	First and Final Liquidation and	Master of the High Court, Harare.	282873f
1733/2019	Aaron Mangayi	21 days	Distribution Account First and Final Liquidation and	Master of the High Court, Harare.	282874f
1596/2017	Winnie Matirowesa Bwanya	21 days	Distribution Account First and Final Account	Master of the High Court, Harare.	282875f
1332/2017	Patrick Mawire Bwanya	21 days	First and Final Account	Master of the High Court, Harare.	282876f
ZK.36/2017	Betty Ranganai	21 days	First and Final Account	Magistrates, Zaka.	282877f
H.357/2014	Noah Chigabo	21 days	First and Final Account	Master of the High Court, Harare.	282878f
2344/2019	Godfrey George Majonga	21 days	First and Final Account	Master of the High Court, Harare.	282950f
168/2016	Theresa Tatadzei Musawani	21 days	First and Final Account	Master of the High Court, Harare.	278054f
3405/2018	Georgette Halse	21 days	First and Final Distribution and	Master of the High Court, Harare.	278056f
456/2020	Carole Storr Wales-Smith	21 days	Liquidation Account First and Final Account	Master of the High Court, Harare.	278024f
H.922/2010	Agripa Muswere	21 days	First and Final Administration and	Master of the High Court, Harare.	278029f
4/2010	Masauso Nyamukozora	21 days	Distribution Account First and Final Administration and	Master of the High Court, Harare.	278030f
1498/2019	Esther Brookes	21 days	Distribution Account First and Final Liquidation and	Master of the High Court, Harare.	282884f
48/2020	Foster Mpambwa	21 days	Distribution Account First and Final Liquidation and Distribution Account	Master of the High Court, Harare.	282883f

EDICTS: SELECTION OF EXECUTORS, TUTORS AND CURATORS DATIVE

(pursuant to sections 25, 74 and 79 of the Administration of Estate Act [Chapter 6:01])

NOTICE is hereby given that the estate of the under-mentioned deceased persons, minors or persons whose whereabouts are unknown, are unrepresented and that the next of kin, creditors or other persons concerned are required to attend on the dates and at the times and places specified, for the selection of an executor, tutor or curator dative, as the case may be. Meetings in Harare will be held before the Master, in Bulawayo before the Assistant Master; and elsewhere before the District Administrator.

M.H.C. 25

Number		Time of meeting				
of	Name and description of estate			Place of meeting	For selection of	
estate	-	Date	Hour	_		
1166/2020	Tanda D avison	1.12.2020	8.30 a.m.	Harare	Executor dative, 278031f	
1677/2020	Chipidza Farayi	1.12.2020	8.45 a.m.	Harare	Executor dative. 278032f	
1681/2020	Jaure Godfrey	1.12.2020	9.15 a.m.	Harare	Executor dative. 278033f	
1663/2020	Chatambudza Shadreck	1.12.2020	9.30 a.m.	Harare	Executor dative. 278034f	
1678/2020	Chikava Rabson.	1.12.2020	9.45 a.m.	Harare	Executor dative. 278035f	
1683/2020	Rusere Onwell.	1.12.2020	10.00 a.m.	Harare	Executor dative. 278036f	
1566/2020	Maokomai Lancelot	1.12.2020	10.15 a.m.	Harare	Executor dative. 278037f	
1684/2020	Mutembai Mirriam	1.12.2020	10.30 a.m.	Harare	Executor dative. 278038f	
1350/2020	Nyazana Alifandika	1.12.2020	10.45 a.m.	Harare	Executor dative. 278039f	
775/2009	Mangono John Joseph	1.12.2020	11.00 a.m.	Harare	Executor dative. 278040f	
228/2020	Goshani Phinnias	1.12.2020	11.15 a.m.	Harare	Executor dative. 278041f	
1097/2020	Nyakoto S ydney	1.12.2020	11.30 a.m.	Harare	Executor dative. 278042f	
1688/2020	Chirara Esther	1.12.2020	11.45 a.m.	Harare	Executor dative. 278043f	
1828/2020	Chigogwana William.	1.12.2020.	8.30 a.m.	Harare	Executor dative. 278044f	
1689/2020	Mutizwa Augustine	3.12.2020	8.45 a.m.	Harare	Executor dative. 278045f	
1692/2020	Mashaya Henry	3.12.2020	9.00 a.m.	Harare	Executor dative, 278046f	
1693/2020	Tarume Faith.	3.12.2020	9.15 a.m.	Harare	Executor dative. 278047f	
1694/2020	Dzvimbo Blantina	3.12.2020	9.30 a.m.	Harare	Executor dative. 278048f	
1644/2020	Kotze Johannes	3.12.2020	9.45 a.m.	Harare	Executor dative, 278049f	
1207/2020	Chakawata Rachel	3.12.2020	10.00 a.m.	Harare	Executor dative. 278050f	
1685/2020	Tekere Rosemary	3.12.2020	10.15 a.m.	Harare	Executor dative. 278101f	
443/2020	Marenzauswa Prince Edward	3.12.2020	10.30 a.m.	Harare	Executor dative. 278102f	
1698/2020	Kashin White Tembo	3.12.2020	10.45 a.m.	Harare	Executor dative. 278103f	
1030/2020	Mahera Ernest	3.12.2020	11.00 a.m.	Harare	Executor dative. 278104f	
284/2020	Nyahunzvi Jane Julianah	3.12.2020	11.15 a.m.	Harare	Executor dative. 278105f	
244/2020	Mudadi Beatrix Chiramwiwa	3.12.2020	11.30 a.m.	Harare	Executor dative, 278106f	
1702/2020	Chiora Tichaona	3.12.2020	8.30 a.m.	Harare	Executor dative, 278107f	
1631/2020	Mabaya Kennias	4.12.2020	8.45 a.m.	Harare	Executor dative. 278108f	
327/2020	Chavhundura Valentine.	4.12.2020	9.00 a.m.	Harare	Executor dative, 278109f	
1385/2020	Rimai Rodreck Richmore	4.12.2020	9.15 a.m.	Harare	Executor dative, 278110f	
H.941/98	Muchenje Milias	4.12.2020	9.30 a.m.	Harare	Executor dative. 278111f	
1706/2020	Pfichani Thomas	4.12.2020	9.45 a.m.	Harare	Executor dative. 278112f	
1709/2020	Kamba Edwin.	4.12.2020	10.00 a.m.	Harare	Executor dative. 278113f	
972/2020	Musasiwa Benard	4.12.2020	10.15 a.m.	Harare	Executor dative. 278114f	
1710/2020	Nyampila Cephas.	4.12.2020	10.30 a.m.	Harare	Executor dative. 278115f	
990/2020	Mushababiri Royce.	4.12.2020	10.45 a.m.	Harare	Executor dative. 278116f	
1119/2020	Mkandawire Juliet	4.12.2020	11.00 a.m.	Harare	Executor dative. 278117f	
169/2020	Mbazima Christopher	4.12.2020	11.15 am	Harare	Executor dative: 278118f	
1712/2020	Kundira Nyaradzo	4.12.2020	11:30 a.m.	Harare	Executor dative. 278119f	
1085/2020	Kafesu Ezekia	4.12.2020	11.30 a.m.	Harare	Executor dative. 278120f	
1003/2020	TKITOGU L/ZOKIU.	1.12.2020	11.50 a.m.	Tiarare	Executor dutive. 2701201	

COMPANIES AND OTHER B USINESS ENTITIES ACT [CHAPTER 24:31]

CHANGE OF COMPANIES' NAMES

NOTICE is hereby given, in terms of section 26 of the Companies and Other Business Entities Act [Chapter 24:31], that application will be made, not less than 14 days from the date of publication of this notice, to the Chief Registrar of Companies, for his approval to change the names of the under-mentioned companies as indicated below.

Number	Name	Change of name to	Agent
1460/2018	STC Mine Cynide Chemical (Private) Limited	STC Chemicals (Private) Limited	Dymond Maupa, 38, Nelson Mandela 278025f Avenue, Harare.
4484/91	Larn Compressor Rebuilding (Private) Limited	Larn Distributors (Private) Limited Limited	Irvine Kushinga, Tsveta, 7644, Eddison 278055f Zvobgo Road, Zimre Park, Ruwa.

COMPANY LIQUIDATION NOTICES

(pursuant to section 101 of the Companies Act [Chapter 6:07])

THE liquidation accounts and plans of distribution and/or contribution in the liquidations mentioned below having been confirmed on the dates as stated, notice is hereby given that a dividend is in course of payment and/or contribution is in course of collection in the said liquidations, and that every creditor liable to contribute is required to pay forthwith to the liquidator, at the address mentioned, the amount for which he is liable.

Insolvency Act

Number	Name of company	Date when account confirmed	Whether a dividend is being paid, a contribution is being collected, or both	Name of liquidator	Full address of liquidator
CR.75/2014	Ox Mining (Private) Limited (in liquidation)	4.12.2020	First and Final Liquidation and Distribution Account Dividend Payable	Winsley Evans Militala	Petwin Executor & Trust Co., 282897f 24, Caithness Road, Eastlea, Harare.
CR.75/2014	Kukura Kurerwa Bus Services (Private) Limited (in liquidation)	4.12.2020	Second Interim Liquidation and Distribution Account Dividend Payable	Winsley Evans Militala	Petwin Executor & Trust Co., 282896f 24, Caithness Road, Eastlea, Harare.

SHERIFF'S SALES

Conditions of sale

- 1. The sale is conducted in terms of the rules of the High Court, which provide that it shall be without reserve but subject to the condition that the Sheriff requires to be satisfied that the highest price offered is reasonable, having regard to the circumstances of time and place and the state of the property.
- 2. After the auction, a report on the bidding and on the highest price offered, together with any other relevant information relating to the sale, will be forwarded to the Sheriff, who, if satisfied that the highest price offered is reasonable, having regard to the circumstances of time and place and the state of the property, will declare the highest bidder to be the purchaser.
- 3. In terms of the rules of court, any person having an interest in the sale may, within seven days of the Sheriff having declared the highest bidder to be the purchaser, apply to the High Court to have it set aside on the grounds that the sale was improperly conducted or the property was sold for an unreasonably low sum, or any other good ground
- 4. In the event of no application being made within the said period of seven days the Sheriff shall confirm the sale.
- 5. During the auction, should any dispute arise as to any bid the property will be put up for sale again.
- 6. The right is reserved to the auctioneer of regulating or refusing any bid.
- 7. The sale shall be for cash and, in addition, the purchaser shall pay—
 - (a) the auctioneer's commission; and
 - (b) the costs of transfer, including conveyancer's charges, stamp-duty and any other fees; and
 - (c) all arrear rates and charges, and any other expenses necessary to complete the transfer.
- 8. Immediately after conclusion of the auction the highest bidder shall, unless other arrangements are made with the auctioneer, deposit with the auctioneer an amount sufficient to cover the auctioneer's commission, and either—
 - (a) advise the Commissioner appointed by the Sheriff, attending the sale of the manner in which he intends to make payment of the purchase-price and other costs and charges in terms of these conditions, and satisfy the Commissioner as to his bona fides and ability to meet his obligations; or
 - (b) effect payment to the Commissioner of the whole of the purchase-price in cash or by cheque or bank draft drawn to the order of the Sheriff.
- 9. The purchase-money, if not paid in full to the Commissioner at the conclusion of the auction shall be paid on or before the registration of the transfer of the property into the name of the purchaser, unless the Sheriff approves other arrangements for discharging the amount due by the purchaser.
- 10. The purchaser shall be liable to pay interest at the rate of twenty-five per cent. per annum in respect of any unpaid balance of the purchase-price with effect from seven days after the date of confirmation of the sale by the Sheriff.
- 11. If the purchaser fails to make payment of the purchase-price and other costs and charges in terms of these conditions of sale, or fails to comply with any conditions of the sale contained herein, the Sheriff shall have the right to apply to a judge of the High Court to have the sale cancelled, and to hold the purchaser liable for any loss or damages sustained, or to employ any other remedy which he may have. In the event of the sale being cancelled, the purchaser shall not be entitled to any increase which the property may realize at a subsequent sale.
- 12. The property is sold as represented by the title-deeds the Sheriff not holding himself liable for any deficiency whatsoever, and renouncing all excess; and the Sheriff does not hold himself responsible for the determination of the boundaries and beacons which shall be the responsibility of the purchaser.
- 13. The property shall be at the risk and profit of the purchaser from the date upon which the Sheriff confirms the sale and the Sheriff gives no warranty of vacant possession.
- 14. The highest bidder may not withdraw his bid in terms of these conditions of sale prior to the date of confirmation of the sale or rejection of his offer by the Sheriff.

P.O. Box CY 275,
Causeway.

M. MADEGA,
Sheriff.

S.S. number	Plaintiff and defendant	Description of property	Date, time and place of sale	Auctioneer	
B.11/2020	City of Bulawayo vs Joseph Donald Olszewski	Certain piece of land being Stand 90 Manningdale Township of Manningdale A situate in the district of Bulawayo, measuring 4 098 square metres.	11th December, 2020, at 10.00 a.m at No. 34, Josiah Chinamano Road Belmont, Bulawayo		2780651
B.12/2020	City of Bulawayo vs Robert Neil Stretton	Certain piece of land being Lot 91 North Lynne of 100 acre Lot Charlie situate in the district of Bulawayo, measuring 1 784 square metres	11th December, 2020, at 10.00 a.m at No. 34, Josiah Chinamano Road Belmont, Bulawayo		278066
B. 13/2020	City of Bulawayo vs Hilda Grace Martin	Certain piece of land in extent 4 911 square metres being Stand 41 Manningdale Township of Manningdale A situate in th district of Bulawayo	11th December, 2020, at 10.00 a.m at No. 34, Josiah Chinamano Road Belmont, Bulawayo		2780671
B. 14/2020	City of Bulawayo vs Laura Faustina Cowland	Certain piece of land in extent 4 047 (four thousand and forty seven) square metres being Stand 154 Manningdale Township of Manningdale a situate in the district of Bulawayo	11th December, 2020, at 10.00 a.m at No. 34, Josiah Chinamano Road Belmont, Bulawayo		2780681
B. 15/2020	City of Bulawayo vs Peter Lunga	Certain piece of land situated in the district of Bulawayo, measuring 6 343 square metre called Stand 233 Newton West Township 3 of Lot 3 of Subdivision B of Bellevue	at No. 34, Josiah Chinamano Road		2780691
B. 16/2020	City of Bulawayo <i>vs</i> Tariq Thomas	Certain piece of land being Stand 354 Mat- sheumhlope Township 11 of Stand 190 o Matsheumhlope situate in the district of Bulawayo, measuring 4 313 square metre	Belmont, Bulawayo		2780701
B. 17/2020	City of Bulawayo vs Mary Mason Simpson	Certain piece of land situate in the district of Bulawayo called Stand 35 Manningdale Township of Manningdale A, measuring 4 740 square metres	11th December, 2020, at 10.00 a.m at No. 34, Josiah Chinamano Road Belmont, Bulawayo		2780711
B. 18/2020	City of Bulawayo <i>vs</i> Emma Khumalo	Certain piece of land being Lot 11 of Newmansford situate in the district of Bulawayo, measuring 2 974 square metres			2780721
B. 19/2020	City of Bulawayo <i>vs</i> Benjamin Ndlovu	Stand 287 Newton West Township 3 of Lot 3 of Subdivision B of Bellevue situate in the district of Bulawayo, measuring 4 172 square metres	11th December, 2020, at 10.00 a.m at No. 34, Josiah Chinamano Road Belmont, Bulawayo		2780731
B.20/2020	City of Bulawayo vs Francis Chikwenya	Certain piece of land situate in the district of Bulawayo, measuring 9 790 square metre called Stand 80 Lobenvale Township of hundred acre Lot Klaas Babakani	at No. 34, Josiah Chinamano Road		278074

S.S. number	Plaintiff and defendant	Description of property	Date, time and place of sale	Auctioneer	
B.21/2020	City of Bulawayo vs Ivan Hauser	Certain piece of land in extent 4 117 square metres being Stand 15 Manningdale Township of Manningdale A situate in the district of Bulawayo	11th December, 2020, at 10.00 a.m at No. 34, Josiah Chinamano Road Belmont, Bulawayo		075f
22/2020	City of Bulawayo vs Ivor Bernard J Darnell	Certain piece of land being Stand 273 Newto West Township 3 of Lot 3 of Subdivision B of Bellevue situate in the district of Bulawayo, measuring 4 313 square metre	at No. 34, Josiah Chinamano Road Belmont, Bulawayo		076f
23/2020	City of Bulawayo vs Addmore Edson Maburutse	Stand 316 Newton West Township 3 of Lot 3 of Subdivision B of Bellevue situate in the district of Bulawayo, measuring 9 520 square metres	at No. 34, Josiah Chinamano Road		077f

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GOVERNMENT OF ZIMBABWE

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE OF THE CONSOLIDATED REVENUE FUND

For the period ended 31 August 2020

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SECRETARY AND PAYMASTER GENERAL'S APPROVAL

The Consolidated Statement of Financial Performance (CSFP) is prepared on the going concern basis. The Consolidated Statement has been based upon accounting policies, which have been consistently applied.

The Consolidated Statement of Financial Performance on pages 7 to 16 has been approved by the Secretary and Paymaster General, and the Accountant General.

SECRETARY AND PAYMASTER GENERAL

ACCOUNTANT GENERAL

ACCOUNTANT GENERAL'S REVIEW

Mandate

Section 38 of the Public Finance Management Act (Chapter 22:19) requires Treasury to publish consolidated financial reports in the Gazette within thirty days after the end of each month.

The mandatory Consolidated Statement of Financial Performance (CSFP) for government for the month ended 31 August 2020 as required by section 38 of the Public Finance Management Act is hereby presented.

Besides being mandated by legislation, CSFP is meant to provide a summary of national government's financial resources and their application for the benefit of the people of the Republic of Zimbabwe.

NOTES TO THE CONSOLIDATED STATEMENTS OF FINANCIAL PERFORMANCE FOR THE MONTH OF AUGUST 2020

REVENUE

Tax Revenue

- 1. Total revenue collection for the month of August 2020 amounted to ZWL\$ 17.285 billion against a target of ZWL\$ 14.464 billion resulting in a positive variance of ZWL\$ 2.821 billion (20%).
- 2. Taxes on income contributed ZWL \$ 4.683 billion against a target of ZWL \$ 2.195 billion giving a positive variance of ZWL \$2.488 billion. Taxes on good and services contributed ZWL 12.247 billion against a target of ZWL \$12.180 billion giving a positive variance of ZWL \$67.096 million. This positive variance was mainly due to more trading activities on the market.
- 2.1. The positive variance on Taxes on good and services is attributed to the following, VAT a positive variance of ZWL \$1.507 billion, Excise duty a positive variance of ZWL \$371.262 million, customs duty a positive variance of ZWL \$615.072 million.

Non-Tax Revenue

3. Non-tax revenue recorded a positive variance of ZWL\$ 265.535 million (298%) The positive variance is attributed to review of fees and charges levied on Government services.

EXPENDITURE

4. Total expenditure for the month of August 2020 amounted to ZWL\$ 15.710 billion against a target of ZWL\$ 5.187 billion resulting in a variance of ZWL\$ 10.522 billion (203%)

Compensation of employees

5. Expense outlay on compensation of employees for the month of August 2020 amounted to ZWL\$ 5.854 billion against a target of ZWL\$ 1.194 billion giving a variance of ZWL\$ 4.659 billion, (390%). The variance was because of payment of risk allowance to front line health workers as well as covid allowances for all civil servants and pensioners.

Use of Goods and services

6. Expenses on use of goods and services amounted to ZWL\$ 2.0076 billion against a target of ZWL\$ 805.914 million giving a variance of ZWL\$ 1.201 billion. Major contributors are Medical Supplies and services ZWL\$

- 643.774 million, other goods and services ZWL\$320.670 million, Maintenance ZWL\$ 293.898 million, Institutional provisions ZWL\$ 284.151 million, Rental and other service charges of ZWL\$ 148.359 million.
- 7. Grants also contributed a major part of expenses to the tune of ZWL \$ 3.765 billion against a target of ZWL \$ 477.681 million. The major ones being capital grant of ZWL\$ 2.485 billion and salary grant of ZWL\$ 979.948 million to grant aided institutions.

Non-financial assets

8. Transactions on non-financial assets amounted to ZWL \$ 2.466 billion against a target of ZWL \$ 769.994 million. This includes Buildings and structures costs amounting to ZWL \$2.213 billion, machinery and equipment ZWL \$ 250.949 million.

Financial assets

9. Total of ZWL \$155.126 million against a target of ZWL \$1.232 million.

Budget Balance

10. The Budget incurred a Surplus of ZWL\$ 1.575 billion against a targeted surplus of ZWL\$ 9.277 billion.

ZIMBABWE GOVERNMENT

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE MONTH ENDED 31 AUGUST 2020

	Notes	ACTUAL _ZWL\$	TARGET ZWL\$	VARIANCE ZWL\$	%
TAXES ON INCOME	1	4,683,974,583	2,195,420,000	2,488,554,583	113
		, , ,	, , ,	, , ,	
Tax on goods and services	2	12,247,291,616	12,180,194,830	67,096,786	1
Customs duty	2.1	1,923,024,163	1,307,951,920	615,072,243	47
Excise duty	2.2	2,433,823,836	2,062,561,750	371,262,086	18
Value added tax	2.3	5,622,530,386	4,115,416,528	1,507,113,858	37
T ax on specific services	2.4	83,920,465	17,012,000	66,908,465	393
Tax on gross revenue	2.5	917,400,459	1,757,752,632	(840,352,174)	(48)
Taxes on financial and capital transactions	2.6	1,241,254,489	1,923,900,000	(682,645,511)	(35)
Other indirect taxes	2.7	25,337,820	995,600,000	(970,262,180)	(97)
TOTAL TAX REVENUE		16,931,266,199	14,375,614,830	2,555,651,369	18
NON TAX REVENUE	3	354,702,608	89,167,000	265,535,608	298
Property income	3.1	543,341	31,750,000	(31,206,659)	(98)
Sales of goods and Services	3.2	306,018,500	53,050,000	252,968,500	477
Fines .penalties and forfeits	3.3	48,140,767	4,367,000	43,773,767	1,002
Premiums, fees, and claims related to nonlife insurance	3.4	- +			
TOTAL INCOME		17,285,968,806	14,464,781,830	2,821,186,976	20
EXPENSES					
Recurrent Expenses	4	13,088,780,522	3,189,667,000	(9,899,113,522)	(310)
Compensation of Employees	4.1	5,854,763,906	1,194,772,000	(4,659,991,906)	(390)
Use of Goods and services	4.2	2,007,653,240	805,914,000	(1,201,739,240)	(149)
Interest on Debt	4.3	34,863,799	62,000,000	27,136,201	44
Subsidies	4.4	467,190,912	45,000,000	(422,190,912)	(938)
Grants	4.5	3,765,957,949	477,681,000	(3,288,276,949)	(688)
Social benefits	4.6	950,978,156	604,300,000	(346,678,156)	(57)
Other Expenses	4.7	7,372,560		(7,372,560)	,
SURPLUS /(DEFICIT) BEFORE NON FINANCIAL AND					
FINANCIAL ASSETS TRANSACTIONS		4,197,188,285	11,275,114,830	12,720,300,498	330
		4,107,100,200	11,270,114,000	12,720,000,400	
Non financial Assets	5	2,466,252,430	764,994,000	1,077,585,500	141
Financial Assets	6	155,126,500	1,232,712,000	1,077,585,500	87
TOTAL EXPENDITURE		15,710,159,452	5,187,373,000	(10,522,786,452)1	(203)
SURPLUS/(DEFICIT) FOR THE PERIOD		1,575,809,355	9,277,408,830	(7,701,599,475)1	(83)

ZIMBABWE GOVERNMENT

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE 8 MONTHS ENDED 31 AUGUST 2020

	Notes	ACTUAL ZWL\$	TARGET ZWL\$	VARIANCE ZWL\$	%
TAXES ON INCOME	7	20,237,262,233	10,740,189,000	9,497,073,233	88
	·		10,1 10,100,000	0, 101,010,200	
Tax on goods and services	8	41,542,716,084	43,229,248,432	(1,686,532,348)	(4)
Customs duty	8.1	5,528,740,946	4,474,410,720	1,054,330,226	24
Excise duty	8.2	8,899,571,888	8,853,499,500	46,072,388	1
Value added tax	8.3	16,156,178,274	15,303,063,633	853,114,641	6
Tax on specific services	8.4	309,282,304	90,048,000	219,234,304	243
Tax on gross revenue	8.5	4,387,553,867	5,703,006,579	(1,315,452,713)	(23)
Taxes on financial and capital transactions	8.6	6,137,127,925	6,747,250,000	(610,122,075)	(9)
Other indirect taxes	8.7	124,260,882	2,057,970,000	(1,933,709,118)	(94)
TOTAL TAX REVENUE		61,779,978,317	53,969,437,432	7,810,540,885	14
NON TAX REVENUE	9	1,428,357,378	669,584,000	758,773,378	113
Property income	9.1	10,151,930	231,760,000	(221,608,070)	(96)
Sales of goods and Services	9.2	1,137,890,297	402,159,000	735,731,297	183
Fines .penalties and forfeits	9.3	186,698,903	35,665,000	151,033,903	423
Premiums, fees, and claims related to nonlife insurance	9.4	93,616,249	,	93,616,249	0
TOTAL INCOME		63,208,335,695	54,639,021,432	8,569,314,263	16
			,,	2,200,000,000	
EXPENSES	40		04.000.440.000	(40.007.077.074)	(5.0)
Recurrent Expenses	10	53,136,465,851	34,069,410,000	(19,067,055,851)	(56)
Compensation of Employees	10.1	22,580,368,689	9,558,176,000	(13,022,192,689)	(136)
Use of Goods and services	10.2	7,097,987,271	7,325,762,000	227,774,729	3
Interest on Debt	10.3	457,243,277	463,066,000	5,822,723	1
Subsidies	10.4	2,039,166,662	360,000,000	(1,679,166,662)	(466)
Grants	10.5	16,333,070,133	11,464,070,000	(4,869,000,133)	(42)
Social benefits	10.6	3,854,027,393	3,341,170,000	(512,857,393)	(15)
Other Expenses	10.7	774,602,426	1,557,166,000	782,563,574	50
SURPLUS /(DEFICIT) BEFORE NON FINANCIAL AND					
FINANCIAL ASSETS TRANSACTIONS		10,071,869,844	20,569,611,432	27,636,370,114	72
Non financial Assets	11	7,458,299,888	6,770,088,000	(688,211,888)	(10)
Financial Assets	12	1,587,717,750	2,501,620,000	913,902,250	37
TOTAL EXPENDITURE		62,182,483,489	43,341,118,000	(18,841,365,489)1	(43)
SURPLUS/(DEFICIT) FOR THE PERIOD		1,025,852,206	11,297,903,432	(10,272,051,226)1	(91)

NOTES TO CONSOLIDATED STATEMENTS OF FINANCIAL PERFORMANCE FOR THE MONTH ENDED 31 AUGUST 2020

Notes		ACTUAL ZWL \$	BUDGET ZWL \$	
1	TAXES ON INCOME & PROFITS			
	Individuals	2,904,375,831	1,426,000,000	
	Companies	1,272,110,607	522,000,000	
	Domestic Dividend and interest Other incomes taxes	441,829,483 52,262,099	105,820,000 134,300,000	
	Presumptive tax	13,396,562	7,300,000	
	Total	4,683,974,583	2,195,420,000	
2	TAX ON GOODS & SERVICES	12,247,291,616	12,180,194,830	
2.1	Customs duties			
	Prime&Surtax	1,923,024,163	1,307,951,920	
	Total	1,923,024,163	1,307,951,920	
2.2	Excise Duties			
	Beer	237,008,292	88,700,000	
	Wines and Spirits	43,152,876	17,500,000	
	Tobacco	64,601,109	4,400,000	
	Second Hand Motors Vehicles	1,566,728	1,961,750	
	Fuels	2,087,494,830	1,950,000,000	
	Total	2,433,823,836	2,062,561,750	
2.3	Value Add Tax			
	VAT on domestic goods	2,992,274,945	2,450,000,000	
	VAT on Withholding Tax	323,068,041	334,000,000	
	Imported Goods & Services	2,640,028,473	1,725,873,684	
	Refunds	(332,841,073)	(394,457,156)	
	Total	5,622,530,386	4,115,416,528	
2.4	Taxes on Specific Services			
	Business Licences	27,376,659	512,000	
	Energy Taxes -Carbon Tax	56,543,806	16,500,000	
		83,920,465	17,012,000	

		ACTUAL ZWL\$	BUDGET ZWL\$
	tax on gross Revenue		
	Tobacco Levy	102,052,769	25,700,000
	Royalties-mining	375,207,415	1,215,052,632
	Airtime(including Health levy)	143,077,162	225,000,000
	withholding tax on Tenders	297,63,113	292,000,000
		917,400,459	1,757,752,632
2.6	Taxes on financial and capital transactions		
	IMTT	1,240,932,614	1,920,000,000
	ATM Levy	321,875	3,900,000
		1,241,254,489	1,923,900,000
2.7	Other Indirect taxes		
	Stamp duty	21,186,208	15,600,000
	Other indirect taxes	4,151,612	980,000,000
		25,337,820	995,600,000
	TOTAL TAX REVENUE	16,931,266,199	14,375,614,830
3	NON TAX REVENUE		
3.1	Property income		
	Interest	260,079	14,700,000
	Dividends	-	7,100,000
	Rent	283,263	9,950,000
	Total	543,341	31,750,000
3.2	Sales of Goods and Services		
	sales of market Establishments	2,908,688	10,810,000
	Administrative fees	118,127,461	39,350,000
	Incidental sales of goods and services	184,982,351	2,890,000
	Total	306,018,500	53,050,000
3.3	Fines .Penalties and Forfeits	48,140,767	4,367,000
	TOTAL NON TAX REVENUE	354,702,608	89,167,000
	TOTAL REVENUE	17,285,968,806	14,464,781,830

		ACTUAL	TARGET
		ZWL\$	ZWL\$
4	Expenditure		
4.1	Recurrent Expenses	13,088,780,522	3,189,667,000
	compensation of Employees		
	wage bill in cash	4,715,905,701	828,100,000
	wages in kind	5,942,525	22,700,000
	PSMAS	109,323,490	66,100,000
	NSSA	6,623,144	18,300,000
	Public Service Pension Scheme	175,000,000	24,130,000
	Funeral Expenses	-	900,000
	Pension	841,969,046	234,542,000
	Total	5,854,763,906	1,194,772,000
4.2 L	Jse of Goods and Services		
	Domestic Travel Expenses	88,842,643	87,823,000
	Foreign Travel Expenses	6,199,934	70,317,000
	Communication, Supplies and Services	87,996,103	33,906,000
	Education supplies and Services	4,463,485	17,985,000
	Medical Supplies and services	643,774,019	61,248,000
	Office supplies and services	38,759,824	26,158,000
	Training expenses	90,537,054	55,616,000
	Rental and other service charges	148,359,588	40,782,000
	Institutional provisions	284,151,334	180,175,000
	Other Good and Services	320,670,271	108,346,000
	Maintenance	293,898,985	123,558,000
	Total	2,007,653,240	805,914,000
4.3 l	nterest and Debt		
	Foreign:		20,000,000
	Domestic Interest	34,863,799	42,000,000
	Total	34,863,799	62,000,000
4.4 5	Subsidies		
	Subsidy	467,190,912	45,000,000
	Total	467,190,912	45,000,000
		, , , , , , , , , , , , , , , , , , , ,	

		ACTUAL ZWL\$	BUDGET ZWL\$
4.5	Grants Salalries Operations capital grants Total	979,948,534 300,766,537 2,485,242,878 3,765,957,949	218,054,000 44,790,000 214,837,000 477,681,000
4.6	Social Benefits Social Benefits Total	950,978,156 950,978,156	604,300,000 604,300,000
4.7	Other Expenses Foreign Transfers Total	7,372,560 7,372,560	-
5	NON FINANCIAL ASSETS Building and Structures Machinery and Equipment other fixed Assets	2,213,890,021 250,949,397 1,413,012 2,466,252,430	227,791,000 537,203,000 - 764,994,000
6	FINANCIAL ASSETS Loans Equity and Investments Fund Shares	33,706,500 121,420,000 155,126,500	1,232,712,000 - 1,232,712,000

15,710,159,452

5,187,373,000

TOTAL EXPENDITURE

NOTES TO CONSOLIDATED STATEMENTS OF FINANCIAL PERFORMANCE FOR THE 8 MONTHS ENDED 31 AUGUST 2020

Notes		ACTUAL ZWL \$	BUDGET ZWL \$
7	TAXES ON INCOME & PROFITS	40.050.005.550	0.405.700.000
	Individuals Companies	10,953,825,579 8,195,410,677	6,185,739,000 3,763,000,000
	Domestic Dividend and interest	852,860,630	348,330,000
	Other incomes taxes	196,082,540	407,360,000
	Presumptive tax	39,082,807	35,760,000
	Total	20,237,262,233	10,740,189,000
8	TAX ON GOODS & SERVICES	41,542,716,084	43,229,248,432
8.1	Customs duties		
0.1	Prime&Surtax	E E20 740 046	4 474 440 700
	Total	5,528,740,946	4,474,410,720
	Total	5,528,740,946	4,474,410,720
8.2	Excise Duties		
	Beer	752,746,419	403,446,000
	Wines and Spirits	127,748,385	78,080,000
	Tobacco	93,276,007	29,943,000
	Second Hand Motors Vehicles	11,083,772	14,924,500
	Fuels	7,914,717,305	8,327,106,000
	Total	8,899,571,888	8,853,499,500
8.3	Value Add Tax		
	VAT on domestic goods	10,415,052,226	8,740,400,000
	VAT on Withholding Tax	881,850,626	1,009,490,000
	Imported Goods & Services	7,692,713,162	6,299,894,737
	Refunds	(2,833,437,741)	(746,721,104)
	Total	16,156,178,274	15,303,063,633
8.4	Taxes on Specific Services		
	Business Licences	49,163,367	9,538,000
	Energy Taxes -Carbon Tax	260,118,937	80,510,000
		309,282,304	90,048,000

		ACTUAL ZWL\$	BUDGET ZWL\$
8.5	tax on gross Revenue		
	Tobacco Levy	362,106,310	261,350,000
	Royalties-mining	1,991,209,184	3,237,371,579
	Airtime(including Health levy)	883,716,431	901,295,000
	withholding tax on Tenders	1,150,521,941	1,302,990,000
		4,387,553,867	5,703,006,579
8.6	Taxes on financial and capital transactions		
	IMTT	6,121,996,488	6,717,350,000
	ATM Levy	15,131,438	29,900,000
		6,137,127,925	6,747,250,000
8.7	Other Indirect taxes		
	Stamp duty	109,983,291	78,390,000
	Other indirect taxes	14,277,590	1,979,580,000
		124,260,882	2,057,970,000
	TOTAL TAX REVENUE	61,779,978,317	53,969,437,432
9	NON TAX REVENUE		
9.1	Property income		
	Interest	1,796,609	105,980,000
	Dividends	688,716	50,720,000
	Withdrawals quasi -corporations	6,124,170	-
	Rent	1,542,435	75,060,000
	Total	10,151,930	231,760,000
9.2	Sales of Goods and Services		
	sales of market Establishments	9,508,489	83,773,000
	Administrative fees	685,671,590	295,916,000
	Incidental sales of goods and services	344,769,494	22,470,000
	Rentals	97,940,724	-
	Total	1,137,890,297	402,159,000
9.3 F	ines .Penalties and Forfeits	186,698,903	35,665,000
9.4 P	remiums. fees. and claims related to nonlife insurance	93,616,249	
	TOTAL NON TAX REVENUE	1,428,357,378	669,584,000
	TOTAL REVENUE	63,208,335,695	54,639,021,432

	Expenditure	ACTUAL ZWL\$	TARGET ZWL\$
10	Recurrent Expenses	53,136,465,851	34,069,410,000
10.1	compensation of Employees		
	wage bill in cash	17,759,457,432	6,624,800,000
	wages in kind	72,186,949	181,600,000
	PSMAS	524,283,381	528,800,000
	NSSA	58,156,344	146,400,000
	Public Service Pension Scheme	289,000,000	193,040,000
	Funeral Expenses	-	7,200,000
	Pension	3,877,284,583	1,876,336,000
	Total	22,580,368,689	9,558,176,000
10.2	Use of Goods and Services		
	Domestic Travel Expenses	365,440,356	761,331,000
	Foreign Travel Expenses	302,468,932	734,168,000
	Communication, Supplies and Services	451,953,150	324,004,000
	Education supplies and Services	43,198,773	163,899,000
	Medical Supplies and services	959,193,449	614,419,000
	Office supplies and services	215,287,371	230,938,000
	Training expenses	710,662,447	396,572,000
	Rental and other service charges	898,975,978	695,338,000
	Institutional provisions	1,078,118,079	1,140,219,000
	Other Good and Services	930,557,481	1,259,144,000
	Maintenance	1,142,131,254	1,005,730,000
	Total	7,097,987,271	7,325,762,000
10.3	Interest and Debt		
	Foreign:	253,483,051	127,066,000
	Domestic Interest	203,760,226	336,000,000
	Total	457,243,277	463,066,000
10 4 9	Subsidies		
10.4 3	Subsidy	2,039,166,662	360,000,000
	•		
	Total	2,039,166,662	360,000,000

		ACTUAL ZWL\$	TARGET ZWL\$
10.5	Grants		
	Salalries	4,499,572,058	1,744,432,000
	Operations	1,847,388,099	1,320,630,000
	capital grants	9,986,106,976	8,399,008,000
	Total	16,33,070,133	11,464,070,000
10.6	Social Benefits		
10.0	Social Benefits	3,854,027,393	3,341,170,000
	Total	3,854,027,393	3,341,170,000
10.7	Other Expenses		
	Foreign Transfers	91,166,774	91,166,000
	Transfers to Provinces and local Authorities	683,435,652	1,466,000,000
	Total	774,602,426	1,557,166,000
11	NON FINANCIAL ASSETS		
	Building and Structures	6,153,259,707	4,096,984,000
	Machinery and Equipment	1,254,053,226	2,271,966,000
	other fixed Assets	49,986,956	97,061,000
	Non produced Assets	999,999	304,077,000
		7,458,299,888	6,770,088,000
12	FINANCIAL ASSETS		
	Loans	1,261,134,446	2,067,620,000
	Equity and Investments Fund Shares	326,583,304	434,000,000
		1,587,717,750	2,501,620,000
	TOTAL EXPENDITURE	62,182,483,489	43,341,118,000



GOVERNMENT OF ZIMBABWE

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE OF THE CONSOLIDATED REVENUE FUND

For the period ended 30 September 2020

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SECRETARY AND PAYMASTER GENERAL'S APPROVAL

The Consolidated Statement of Financial Performance (CSFP) is prepared on the going concern basis. The Consolidated Statement has been based upon accounting policies, which have been consistently applied.

The Consolidated Statement of Financial Performance on pages 7 to 16 has been approved by the Secretary and Paymaster General, and the Accountant General.

SECRETARY AND PAYMASTER GENERAL

ACCOUNTANT GENERAL

ACCOUNTANT GENERAL'S REVIEW

Mandate

Section 38 of the Public Finance Management Act (Chapter 22:19) requires Treasury to publish consolidated financial reports in the Gazette within thirty days after the end of each month.

The mandatory Consolidated Statement of Financial Performance (CSFP) for government for the month ended 30 September 2020 as required by section 38 of the Public Finance Management Act is hereby presented.

Besides being mandated by legislation, CSFP is meant to provide a summary of national government's financial resources and their application for the benefit of the people of the Republic of Zimbabwe.

NOTES TO THE CONSOLIDATED STATEMENTS OF FINANCIAL PERFORMANCE FOR THE MONTH OF SEPTEMBER 2020

REVENUE

Tax Revenue

- 1. Total revenue collection for the month of September 2020 amounted to ZWL\$ 25.550 billion against a target of ZWL\$ 17.605 billion resulting in a positive variance of ZWL\$ 7.945 billion (45%).
- 2. Taxes on income contributed ZWL \$ 10.577 billion against a target of ZWL \$ 4.070 billion giving a positive variance of ZWL \$6.506 billion. Taxes on good and services contributed ZWL 14.282 billion against a target of ZWL \$13.442 billion giving a positive variance of ZWL \$840.186 million. This positive variance was mainly due to more trading activities on the market.
- 2.1. The positive variance on Taxes on good and services is attributed to the following, VAT a positive variance of ZWL \$1.411 billion, Excise duty a positive variance of ZWL \$ 1.027 billion, customs duty a positive variance of ZWL \$ 552.810 million.

Non-Tax Revenue

3. Non-tax revenue recorded a positive variance of ZWL\$ 598.723 million (652%) The positive variance is attributed to review of fees and charges levied on Government services in the Mid-Term budget review.

EXPENDITURE

4. Total expenditure for the month of September 2020 amounted to ZWL\$ 22.671 billion against a target of ZWL\$ 6.084 billion resulting in a variance of ZWL\$ 16.586 billion (273%)

Compensation of employees

5. Expense outlay on compensation of employees for the month of September 2020 amounted to ZWL\$ 4.012 billion against a target of ZWL\$ 1.194 billion giving a variance of ZWL\$ 2.817 billion, (236%). The variance was because of payment of risk allowance to front line health workers as well as covid allowances for all civil servants and pensioners.

Use of Goods and services

- 6. Expenses on use of goods and services amounted to ZWL\$ 1.610 billion against a target of ZWL\$ 1.040 billion giving a variance of ZWL\$ 569.319 million. Major contributors are training expenses ZWL\$ 420.772 million, Maintenance ZWL\$ 349.846 million, Institutional provisions ZWL\$ 258.196 million, Rental and other service charges of ZWL\$ 166.021 million.
- 7. Grants also contributed a major part of expenses to the tune of ZWL \$ 3.434 billion against a target of ZWL \$ 816.387 million. The major ones being capital grant of ZWL\$ 2.213 billion and salary grant of ZWL\$ 731.317 million to grant aided institutions.

Non-financial assets

8. Transactions on non-financial assets amounted to ZWL \$ 3.117 billion against a target of ZWL \$ 1.155 billion. This includes Buildings and structures costs amounting to ZWL \$2.694 billion, machinery and equipment ZWL \$ 399.483 million.

Financial assets

9. Total of ZWL \$6.830 billion against a target of ZWL \$405.930 million.

Budget Balance

10. The Budget incurred a Surplus of ZWL\$ 2.878 billion against a targeted surplus of ZWL\$ 11.520 billion.

ZIMBABWE GOVERNMENT

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE MONTH ENDED 30 SEPTEMBER 2020

	Notes	ACTUAL ZWL\$	BUDGET ZWL\$	VARIANCE ZWL\$	<u>%</u>
TAXES ON INCOME	1	10,577,012,404.06	4,070,850,000.00	6,506,162,404.06	160
Tax on goods and services	2	14,282,852,264.56	13,442,665,851.00	840,186,413.56	6
Customs duties	2.1	2,006,352,926	1,453,542,400	552,810,526	38
Excise duties	2.2	3,301,154,153	2,273,761,750	1,027,392,403	45
Value added tax	2.3	5,766,660,535	4,355,318,122	1,411,342,413	32
tax on specific services	2.4	227,173,619	17,912,000	209,261,619	1,168
tax on groos revenue	2.5	1,368,907,245	1,810,331,579	(441,424,334)	(24)
taxes on financial and capital transactions	2.6	1,590,906,692	2,524,500,000	(933,593,308)	(37)
Other indirect taxes	2.7	21,697,096	1,007,300,000	(985,602,904)	(98)
		0.1.050.001.000	45.540.545.054	= 0.40 0.40 0.40 T	- 10
TOTAL TAX REVENUE		24,859,864,669	17,513,515,851	7,346,348,818	42
NON TAX REVENUE	3	690,513,859	91,790,000	598,723,859	652
Property income	3.1	430,569,849	33,380,000	397,189,849	1,190
Sales of goods and Services	3.2	210,769,861	53,820,000	156,949,861	292
Fines .penalties and forfeits	3.3	49,174,150	4,590,000	44,584,150	971
Premiums, fees, and claims related to nonlife insurance	3.4	-		-	
TOTAL INCOME		25,550,378,528	17,605,305,851	7,945,072,677	45
EXPENSES					
Recurrent Expenses	4	12,723,051,859	4,523,682,000	(8,199,369,859)	(181)
Compensation of Employees	4.1	4,012,104,056	1,194,772,000	(2,817,332,056)	(236)
Use of Goods and services	4.2	1,610,088,521	1,040,769,000	(569,319,521)	(55)
Interest on Debt	4.3	23,247,322	57,600,000	34,352,678	60
Subsidies	4.4	673,566,356	45,000,000	(628,566,356)	(1,397)
Grants	4.5	3,434,516,861	816,387,000	(2,618,129,861)	(321)
Social benefits	4.6	2,754,632,291	636,154,000	(2,118,478,291)	(333)
Other Expenses	4.7	214,896,452	733,000,000	518,103,548	-
AUDDI NA (ADELIAE) DEFENDE NON ENVANOAN AND					
SURPLUS /(DEFICIT) BEFORE NON FINANCIAL AND					
FINANCIAL ASSETS TRANSACTIONS		12,827,326,668	13,081,623,851	16,144,442,536	226
Non financial Assets	5	3,117,850,476	1,155,351,000	(6,424,894,453)	(556)
Financial Assets	6	6,830,824,453	405,930,000	(6,424,894,453)	(1,583)
		.,,		(1) (2)	(,===)
TOTAL EXPENDITURE		22,671,726,788	6,084,963,000	(16,586,763,788)1	(273)
SURPLUS/(DEFICIT) FOR THE PERIOD		2,878,651,740	11,520,342,851	(8,641,691,111)1	(75)
		_,0.0,00.,. 10	,,	(3,0 ,00 . ,) 1	(. •)

ZIMBABWE GOVERNMENT

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE 9 MONTHS ENDED 30 SEPTEMBER 2020

	Notes	ACTUAL ZWL\$	TARGET ZWL\$	VARIANCE ZWL\$	%
TAXES ON INCOME	7	30,814,274,637	14,811,039,000	16,003,235,637	108
		·			
Tax on goods and services	8	55,825,568,349	56,671,914,283	(846,345,934)	(1)
Customs duty	8.1	7,535,093,872	5,927,953,120	1,607,140,752	27
Excise duty	8.2	12,200,726,040	11,127,261,250	1,073,464,790	10
Value added tax	8.3	21,922,838,809	19,658,381,755	2,264,457,054	12
Tax on specific services	8.4	536,455,923	107,960,000	428,495,923	397
Tax on gross revenue	8.5	5,756,461,111	7,513,338,158	(1,756,877,047)	(23)
Taxes on financial and capital transactions	8.6	7,728,034,617	9,271,750,000	(1,543,715,383)	(17)
Other indirect taxes	8.7	145,957,977	3,065,270,000	(2,919,312,023)	(95)
TOTAL TAX REVENUE		86,639,842,985	71,482,953,283	15,156,889,702	21
		,,. ,	, . , ,	, , , , , , , ,	
NON TAX REVENUE	9	2,118,871,237	761,374,000	1,357,497,237	178
Property income	9.1	440,721,778	265,140,000	175,581,778	66
Sales of goods and Services	9.2	1,348,660,158	455,979,000	892,681,158	196
Fines .penalties and forfeits	9.3	235,873,052	40,255,000	195,618,052	486
Premiums, fees, and claims related to nonlife insurance	9.4	93,616,249 -		93,616,249	
TOTAL INCOME		88,758,714,223	72,244,327,283	16,514,386,940	23
	•			•	
EXPENSES				(27.000.407.740)	
Recurrent Expenses	10	65,859,517,710	38,593,092,000	(27,266,425,710)	(71)
Compensation of Employees	10.1	26,592,472,745	10,752,948,000	(15,839,524,745)	(147)
Use of Goods and services	10.2	8,708,075,792	8,366,531,000	(341,544,792)	(4)
Interest on Debt Subsidies	10.3 10.4	480,490,599 2,712,733,018	520,666,000 405,000,000	40,175,401 (2,307,733,018)	8 (570)
Grants	10.4	19,767,586,994	12,280,457,000	(7,487,129,994)	(570) (61)
Social benefits	10.6	6,608,659,684	3,977,324,000	(2,631,335,684)	(66)
Other Expenses	10.7	989,498,878	2,290,166,000	1,300,667,122	57
Cition Experience		000,100,010	2,200,100,000	1,000,001,122	01
SURPLUS /(DEFICIT) BEFORE NON FINANCIAL AND	•				
FINANCIAL ASSETS TRANSACTIONS		22,899,196,512	33,651,235,283	43,780,812,650	94
		10 576 172 27	7.005 100 000	(0.050 5 ;	
Non financial Assets	11	10,576,150,364	7,925,439,000	(2,650,711,364)	(33)
Financial Assets	12	8,418,542,203	2,907,550,000	(5,510,992,203)	(190)
TOTAL EXPENDITURE		84,854,210,277	49,426,081,000	(35,428,129,277)	(72)
OUDDI HO/(DEFIOIT) FOR THE REDIOR		2 004 502 042	00.040.040.000	(40.040.740.007)	(0.0)
SURPLUS/(DEFICIT) FOR THE PERIOD		3,904,503,946	22,818,246,283	(18,913,742,337)	(83)

NOTES TO CONSOLIDATED STATEMENTS OF FINANCIAL PERFORMANCE FOR THE MONTH ENDED 30 SEPTEMBER 2020

Notes		ACTUAL ZWL \$	BUDGET ZWL \$
1	TAXES ON INCOME & PROFITS		
	Individuals	3,434,055,978	1,451,000,000
	Companies	6,258,162,508	2,340,000,000
	Domestic Dividend and interest	768,715,630	116,150,000
	Other incomes taxes	100,252,806	155,300,000
	Presumptive tax	15,825,482	8,400,000
	Total	10,577,012,404	4,070,850,000
2	TAX ON GOODS & SERVICES	14,282,852,265	13,442,665,851
2.1	Customs duties		
	Prime&Surtax	2,006,352,926	1,453,542,400
	Total	2,006,352,926	1,453,542,400
2.2	Excise Duties		
2.2	Beer	306,421,938	99,600,000
	Wines and Spirits	106,050,741	17,500,000
	Tobacco	20,569,599	4,700,000
	Second Hand Motors Vehicles	2,071,600	1,961,750
	Fuels	2,866,040,274	2,150,000,000
	Total	3,301,154,153	2,273,761,750
2.3	Value Add Tax		
	VAT on domestic goods	3,521,591,350	2,550,000,000
	VAT on Withholding Tax	255,573,092	437,000,000
	Imported Goods & Services	2,864,557,725	1,816,547,368
	Refunds	(875,061,632)	(448,229,246)
	Total	5,766,660,535	4,355,318,122
2.4	Taxes on Specific Services		
2.4	Business Licences	16,346,000	1,412,000
	Energy Taxes -Carbon Tax	210,827,619	16,500,000
		227,173,619	17,912,000

		ACTUAL ZWL\$	BUDGET ZWL\$
2.5	tax on gross Revenue		
	Tobacco Levy	22,902,246	15,700,000
	Royalties-mining	740,044,686	1,252,631,579
	Airtime(including Health levy)	296,743,728	230,000,000
	withholding tax on Tenders	309,216,584	312,000,000
		1,368,907,245	1,810,331,579
2.6	Taxes on financial and capital transactions		
	IMTT	1,590,269,998	2,520,000,000
	ATM Levy	636,693	4,500,000
	•	1,590,906,692	2,524,500,000
2.7	Other Indirect taxes	,,,	,
2.1	Stamp duty	18,931,898	17,300,000
	Other indirect taxes	2,765,197	990,000,000
	Other indirect taxes	21,697,096	1,007,300,000
		21,097,090	1,007,300,000
	TOTAL TAX REVENUE	24,859,864,669	17,513,515,851
3 N	ION TAX REVENUE		
3.1	Property income		
	Interest	430,062,764	15,500,000
	Dividends	-	7,650,000
	Rent	507,084	10,230,000
	Total	430,569,849	33,380,000
3.2	Sales of Goods and Services		
	sales of market Establishments	2,029,528	11,240,000
	Administrative fees	207,006,419	39,680,000
	Incidental sales of goods and services	1,733,914	2,900,000
	Total	210,769,861	53,820,000
3.3	Fines .Penalties and Forfeits	49,174,150	4,590,000
J.J	Tilles ir eliaities aliu i Orieits	49,174,130	4,390,000
	TOTAL NON TAX REVENUE	690,513,859	91,790,000
	TOTAL REVENUE	25,550,378,528	17,605,305,851

ACTUAL	TARGET
ZWL \$	ZWL \$

4 Expenditure

4.1 Recurrent Expenses	12,723,051,859	4,523,682,000
compensation of Employees		
wage bill in cash	2,642,008,976	828,100,000
wages in kind	1,488,737	22,700,000
PSMAS	29,198,991	66,100,000
NSSA	6,623,144	18,300,000
Public Service Pension Scheme	-	24,130,000
Funeral Expenses	-	900,000
Pension	1,332,784,208	234,542,000
Total	4,012,104,056	1,194,772,000
4.2 Use of Goods and Services		
Domestic Travel Expenses	128,233,305	54,410,000
Foreign Travel Expenses	29,315,833	100,070,000
Communication, Supplies and Services	61,301,779	37,710,000
Education supplies and Services	25,146,888	20,309,000
Medical Supplies and services	31,385,656	64,439,000
Office supplies and services	43,132,234	25,872,000
Training expenses	420,772,634	62,970,000
Rental and other service charges	166,021,452	128,357,000
Institutional provisions	258,196,624	100,207,000
Other Good and Services	96,735,395	313,884,000
Maintenance	349,846,721	132,541,000
Total	1,610,088,521	1,040,769,000
4.3 Interest and Debt		
Foreign:	_	15,600,000
Domestic Interest	23,247,322	42,000,000
Total	23,247,322	57,600,000
4.4 Subsidies		
Subsidy	673,566,356	45,000,000
Total	673,566,356	45,000,000

		ACTUAL ZWL\$	BUDGET ZWL\$
4.5	Grants		
	Salalries	731,317,449	218,054,000
	Operations	489,368,101	278,079,000
	capital grants	2,213,831,311	320,254,000
	Total	3,434,516,861	816,387,000
4.6	Social Benefits		
	Social Benefits	2,754,632,291	636,154,000
	Total	2,754,632,291	636,154,000
4.7	Other Expenses		
	Foreign Transfers	209,896,452	-
	Transfers to Provinces and local Authorities	5,000,000	733,000,000
	Total	214,896,452	733,000,000
5	NON FINANCIAL ASSETS		
J	Building and Structures	2,694,158,913	753,391,000
	Machinery and Equipment	399,483,195	386,360,000
	other fixed Assets	24,208,367	15,600,000
	Non produced Assets	-	-
	·	3,117,850,476	1,155,351,000
6	FINANCIAL ASSETS		
	Loans	196,916,500	305,930,000
	Equity and Investments Fund Shares	6,633,907,953	100,000,000
		6,830,824,453	405,930,000
	TOTAL EXPENDITURE	22,671,726,788	6,084,963,000

NOTES TO CONSOLIDATED STATEMENTS OF FINANCIAL PERFORMANCE FOR THE 9 MONTHS ENDED 30 SEPTEMBER 2020

		ACTUAL	BUDGET	
Notes		ZWL\$	ZWL \$	
7	TAXES ON INCOME & PROFITS	14 207 004 557	7 626 720 000	
	Individuals Companies	14,387,881,557 14,453,573,185	7,636,739,000 6,103,000,000	
	Domestic Dividend and interest	1,621,576,260	464,480,000	
	Other incomes taxes	296,335,346	562,660,000	
	Presumptive tax	54,908,289	44,160,000	
	Total	30,814,274,637	14,811,039,000	
8	TAX ON GOODS & SERVICES	55,825,568,349	56,671,914,283	
8.1	Customs duties			
	Prime&Surtax	7,535,093,872	5,927,953,120	
	Total	7,535,093,872	5,927,953,120	
8.2	Excise Duties			
	Beer	1,059,168,357	503,046,000	
	Wines and Spirits	233,799,126	95,580,000	
	Tobacco	113,845,606	34,643,000	
	Second Hand Motors Vehicles	13,155,372	16,886,250	
	Fuels	10,780,757,579	10,477,106,000	
	Total	12,200,726,040	11,127,261,250	
8.3	Value Add Tax		_	
	VAT on domestic goods	13,936,643,576	11,290,400,000	
	VAT on Withholding Tax	1,137,423,719	1,446,490,000	
	Imported Goods & Services	10,557,270,887	8,116,442,105	
	Refunds	(3,708,499,373)	(1,194,950,350)	
	Total	21,922,838,809	19,658,381,755	
0.4	Tanana an Caracifia Camilana			
8.4	Taxes on Specific Services	05 500 607	40.050.000	
	Business Licences	65,509,367	10,950,000	
	Energy Taxes -Carbon Tax	470,946,556	97,010,000	
		536,455,923	107,960,000	

			ACTUAL ZWL\$	BUDGET ZWL\$
	8.5	tax on gross Revenue		
		Tobacco Levy	385,008,557	277,050,000
		Royalties-mining	2,731,253,870	4,490,003,158
		Airtime(including Health levy)	1,180,460,160	1,131,295,000
		withholding tax on Tenders	1,459,738,525	1,614,990,000
			5,756,461,111	7,513,338,158
	8.6	Taxes on financial and capital transactions		
		IMTT	7,712,266,486	9,237,350,000
		ATM Levy	15,768,131	34,400,000
			7,728,034,617	9,271,750,000
	8.7	Other Indirect taxes	·	
		Stamp duty	128,915,189	95,690,000
		Other indirect taxes	17,042,788	2,969,580,000
			145,957,977	3,065,270,000
		-		
		TOTAL TAX REVENUE	86,639,842,985	71,482,953,283
	9	NON TAX REVENUE		
	9.1	Property income		
		Interest	431,859,373	121,480,000
		Dividends	688,716	58,370,000
		Withdrawals quasi -corporations	6,124,170	
		Rent	2,049,519	85,290,000
		Total	440,721,778	265,140,000
9.2		Sales of Goods and Services		
		sales of market Establishments	9,508,489	95,013,000
		Administrative fees	892,678,009	335,596,000
		Incidental sales of goods and services	346,503,408	25,370,000
		Rentals	99,970,252	
		Total	1,348,660,158	455,979,000
		_	·	
9.3		Fines ,Penalties and Forfeits	235,873,052	40,255,000
9.4		Premiums, fees, and claims related to nonlife insurance	93,616,249	
		TOTAL NON TAX REVENUE	2,118,871,237	761,374,000
		TOTAL REVENUE	88,758,714,223	72,244,327,283

ACTUAL TARGET ZWL\$ ZWL\$

Expenditure

10		Recurrent Expenses	65,859,517,710	38,593,092,000			
	10.1	compensation of Employees					
		wage bill in cash	20,401,466,408	7,452,900,000			
		wages in kind	73,675,686	204,300,000			
		PSMAS	553,482,372	594,900,000			
		NSSA	64,779,488	164,700,000			
		Public Service Pension Scheme	289,000,000	217,170,000			
		Funeral Expenses	-	8,100,000			
		Pension	5,210,068,791	2,110,878,000			
		Total	26,592,472,745	10,752,948,000			
10.2		Use of Goods and Services					
		Domestic Travel Expenses	493,673,661	815,741,000			
		Foreign Travel Expenses	331,784,765				
		Communication, Supplies and Services	513,254,929 361,714				
		Education supplies and Services	68,345,661 184,208,0				
		Medical Supplies and services	990,579,105	678,858,000			
		Office supplies and services	258,419,605	256,810,000			
		Training expenses	1,131,435,081	459,542,000			
		Rental and other service charges	1,064,997,430	823,695,000			
		Institutional provisions	1,336,314,703	1,240,426,000			
		Other Good and Services	1,027,292,876	1,573,028,000			
		Maintenance	1,491,977,975	1,138,271,000			
		Total	8,708,075,792	8,366,531,000			
10.3		Interest and Debt					
		Foreign:	253,483,051	142,666,000			
		Domestic Interest	227,007,549	378,000,000			
		Total	480,490,599	520,666,000			
10.4		Subsidies					
		Subsidy	2,712,733,018	405,000,000			
		Total	2,712,733,018	405,000,000			
		i Viai	2,112,133,010	400,000,000			

		ACTUAL ZWL\$	BUDGET ZWL\$
10.5	Grants		
	Salalries	5,230,889,507	1,962,486,000
	Operations	2,336,756,200	1,598,709,000
	capital grants	12,199,941,287	8,719,262,000
	Total	19,767,586,994	12,280,457,000
10.6	Social Benefits		
	Social Benefits	6,608,659,684	3,977,324,000
	Total	6,608,659,684	3,977,324,000
10.7	Other Expenses		
	Foreign Transfers	301,063,226	91,166,000
	Transfers to Provinces and local Authorities	688,435,652	2,199,000,000
	Total	989,498,878	2,290,166,000
11	NON FINANCIAL ASSETS		
•••	Building and Structures	8,847,418,621	4,850,375,000
	Machinery and Equipment	1,653,536,421	2,658,326,000
	other fixed Assets	74,195,323	112,661,000
	Non produced Assets	999,999	304,077,000
		10,576,150,364	7,925,439,000
12	FINANCIAL ASSETS		
	Loans	1,458,050,946	2,373,550,000
	Equity and Investments Fund Shares	6,960,491,257	534,000,000
		8,418,542,203	2,907,550,000
	TOTAL EXPENDITURE	84,854,210,277	49,426,081,000

Collective Bargaining Agreement: National Employment Council for Zimbabwe Schools Development Associations and Committees

IT is hereby notified, in terms of section 80 of the Labour Act *[Chapter 28:07]* that the Minister of Labour and Social Services has approved the publication of the Collective Bargaining Agreement registered in terms of section 79 of the Act, set out in the Schedule.

SCHEDULE

This agreement made and entered into in accordance with provisions of the Labour Act [Chapter 28:01] between Zimbabwe Schools Development Associations and Committees (herein referred to as the "employers" or the "the employers association") of the one party and the National Education Union of Zimbabwe (herein referred to as the "employees" or the "the Trade Union") of the other party, being parties to the to the National Employment Council for Zimbabwe Schools Development Associations and Committees in Government and Council run schools.

- 1. Notwithstanding the date of signature or publication hereof, this agreement shall be deemed to have come into operation on the 1st of April, 2020.
- 2. Schools Development Associations/Committees employers with employees earning salaries above the minimum per grade stipulated in the tables below should not reduce salaries for their employees, however only when financial incapacity is established at the workplace, should they apply for exemption as per section 4.
- 3. Housing and transport allowance to be negotiated at Works Council level, where disputes arise, the disputes are to be referred to the NEC ZSDA/C.
- 4. Schools Development Associations/Committees employers that are not able to award these increases should apply for exemption accompanied by the following requirements
 - (i) must be a contributing member of the Employment Council;
 - (ii) application for Exemption Letter clearly stating number of enrolment, levies charged:
 - (iii) the proposed salaries to be awarded per grade;
 - (iv) period to be exempted;
 - (v) summary bank statement for the past 6 months (or that is relevant for the exemption application);
 - (vi) financials: Proposed an actual budget with variances stated, income and expenditure account, audited final accounts, other financial statements (relevant to the exemption application).

Collective Bargaining Agreement: National Employment Council for Zimbabwe Schools Development Associations and Committees

- 5. The Employer shall be responsible for deducting and remitting statutory dues to the respective accounts for:
 - (i) employment Council for Zimbabwe Schools Development Associations and Committees (NEC ZSDA/C);
 - (ii) National Education Union of Zimbabwe (NEUZ);
 - (iii) Zimbabwe Schools Development Associations and Committees (ZSDA/C).

6. Interpretation of grades

Grade	Occupation					
1	General Worker, Cleaner, Field Worker, Poultry Attendant					
2	Swimming pool Attendant, Launderer, Leading Hand, Assistant Office Orderly, Water Attendant, Hostel Aid, Waiter					
3	Driver (class 3), Office Orderly, Clerk Class 1, Assistant Cook, Boiler Attendant, Child Minder, Welder Class 4, Tractor Driver, Nurse Aid					
4	Driver (class 4), Senior Office orderly, Clerk Class 2, Machine Operator, Security Guard, Senior Waiter, Handy Person, Welder Class 3					
5	Telephone/Switchboard Operator, Receptionist/ Clerk, Typist/ Clerk Class 3, Tuck-shop keeper, Welder Class 2, Driver Class 2, Head/Grounds Supervisor, Security Supervisor					
6	Driver (Classi), Cook, Caretaker					
7	Rehabilitation Assistant, Assistant House Keeper, Artroom Assistant					
8	Housekeeper, Assistant Librarian, Laboratory Assistant, Mechanic, Plumber, Electrician, Welder Class 1, Builder, Carpenter, Painter, Head Cook/ Chef					
9	Secretary (Clerical), Farm Manager, Matron/ Boarding Master					
10	Accounts Clerk/ Bookkeeper (Class 4)					
11	Untrained Teacher/Trainer, Lecturer/Tutor/Coach/Journeyman/Librarian, ECD Teacher					
12	Bursar/Accounting Officer, Senior Bookkeeper, Administrator, Sports Director					
13	Accountant (experienced), Occupational Therapist, Physio- Therapist, Speech Therapist					

7. Interpretation of wage schedules

Schedule 1 "A" and "B" are for schools which are charging school levies below \$150,00.

Schedule 2 "A" and "B" are for schools which are charging school levies between \$151,00 and \$700,00.

Schedule 3 "A" and "B" are for schools which are charging school levies from \$701,00 and above.

Schedule 4 "A" and "B" are for Better Schools Program Zimbabwe (BSPZ) employees.

Schedule 1 "B", 2 "B", 3 "B", 4 "B" are for employees with national diplomas/qualification recognised by the relevant Ministry.

Schedule A

	Schedul	e 1A	Schedul	e 2A	Schedule 3A		Schedule 4A	
Grade		5 years		5 years		5 years	w	5 years
	years	plus	years	plus	years	plus	years	plus
	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$
1	2550	2677	2741	2878	2878	3022	2741	2878
2	2677	2811	2878	3022	3022	3173	2878	3022
3	2811	2951	3022	3173	3173	3332	3022	3173
4	2951	3098	3173	3332	3332	3499	3173	3332
5	3098	3253	3332	3499	3499	3674	3332	3499
6	3253	3416	3499	3674	3674	3858	3499	3674
7	3416	3587	3674	3858	3858	4051	3674	3858
8	3587	3766	3858	4051	4051	4254	3858	4051
9	3766	3954	4051	4253	4254	4467	4051	4253
10	3954	4152	4253	4466	4467	4690	4253	4466
11	4152	4360	4466	4689	4690	4925	4466	4689
12	4360	4578	4689	4923	4925	5171	4689	4923
13	4578	4807	4923	5169	5171	5430	4923	5169

Schedule B

Skilled workers with a National Diploma/professional qualification recognised by the relevant Ministry.

Collective Bargaining Agreement: National Employment Council for Zimbabwe Schools Development Associations and Committees

	Schedule IB		Schedul	Schedule 2B		Schedule 3B		dule 4B
Grade	years	5 years plus	years	5 years plus	years	5 years plus	w years	5 years plus
	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$
8	4304	4476	4476	4655	4655	4841	4476	4655
9	4476	4655	4655	4841	4841	5035	4655	4841
10	4655	4841	4841	5035	5035	5236	4841	5035
11	4841	5034	5035	5236	5236	5445	5035	5236
12	5034	5235	5236	5446	5446	5664	5236	5446
13	5235	5444	5446	5664	5664	5890	5446	5664

Declaration

Memorandum of Agreement for the Collective Bargaining Agreement made and entered into in accordance with the provisions of the Labour Act, Chapter 28:01 of 1996 between Zimbabwe S chools Development Associations and Committees (ZSDA/C) (herein referred to as "the Employer" or "the Employer's Organisation"), and the National Education Union of Zimbabwe (NEUZ) (herein referred to as "the Employees" or "the Trade Union"), having arrived at the agreement set forth herein the undersigned hereby declare that the foregoing is the agreement arrived at and affix their signatures therein.

Signed at Harare on behalf of the parties this 26th day of May 2020.

CLAUDIO MUTASA, ZSDA/C President, velopment Associations

On behalf of Zimbabwe Schools Development Associations and Committees (ZSDA/C).

KENNIAS SHAMUYARIRA, NEUZ General Secretary,

On behalf of National Education Union of Zimbabwe (NEUZ).

S.I. 283 of 2020

TAWANDA MUTSVAIRO, NEC Acting General Secretary, On behalf of NEC for Zimbabwe School Development Associations and Committees for Government and Council run Schools (NEC ZSDA/C).

RASTON JOHN CHINYAMUNYAMU, NEC Chairman.

[CAP. 23:06

Proclamation 8 of 2020 Income Tax (Double Taxation Relief) Order, 2020.

PROCLAMATION

by

HIS EXCELLENCY THE HONOURABLE EMMERSON
DAMBUDZO MNANGAGWA, G.C.Z.M., President of
Zimbabwe and Commander-in-Chief of the Defence Forces
of Zimbabwe:

WHEREAS by section 91(1) of the Income Tax Act *[Chapter 23:06]*, the President, on behalf of Zimbabwe has entered into an agreement for the Avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income with United Arab Emirates:

AND WHEREAS in terms of section 91(2) of the said Income Tax Act, the President is required to publish the terms of such agreement through a proclamation:

NOW, THEREFORE, underandby virtue of the powers vested in the President as aforesaid, I do, by this proclamation publish the agreement which is set out in the Schedule.

Given under my hand and the Public Seal of Zimbabwe at Harare this twenty-sixth day of November, in the year of our Lord two thousand and twenty.

E. D. MNANGAGWA, President.

By Command of the President.

SCHEDULE

AGREEMENT

BETWEEN

THE REPUBLIC OF ZIMBABWE (Hereinafter referred to as RoZ)

AND

THE GOVERNMENT OF THE REPUBLIC OF UNITED ARAB EMIRATES

(Hereinafter referred to as UAE)

FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION

OF FISCAL EVASION

WITH RESPECT TO TAXES ON INCOME

PREAMBLE

WHEREAS the Government of the UAE and the RoZ, hereinafter jointly referred to as Contracting States, and individually referred to as Contracting State;

DESIRING to further develop their economic relationship and to enhance their cooperation in tax matters;

INTENDING to conclude an Agreement for the elimination of double taxation with respect to taxes on income, without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping) arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third States);

HAVE agreed as follows:

Article 1 Persons Covered

This Agreement shall apply to persons who are residents of one or both of the Contracting States.

Article 2 Taxes Covered

 This Agreement shall apply to taxes on income imposed on behalf of a Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.

- There shall be regarded as taxes on income all taxes imposed on total income, or on elements of income, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises.
- 3. The existing taxes to which this Agreement shall apply are, in particular:
 - (a) In the case of UAE;
 - (i) the income tax;
 - (ii) the corporate tax.(Hereinafter referred to as "UAE tax");
 - (b) In the case of the Republic of Zimbabwe:
 - (i) the income tax;
 - (ii) the non-residents' shareholders' tax;
 - (iii) the non-residents' tax on interest;
 - (iv) the non-residents' tax on fees;
 - (v) the non-residents' tax on royalties; and
 - (vi) the capital gains tax(Hereinafter referred to as "Zimbabwe tax")
- 4. This Agreement shall apply also to any identical or substantially similar taxes, which are imposed under the laws of a Contracting State after the date of signature of this Agreement in addition to, or in place of, the existing taxes. The Competent Authorities of the Contracting States shall notify each other of any substantial changes, which have been made in their respective taxation laws.

Article 3 Income from Hydrocarbons

5. Notwithstanding any other provision of this Agreement nothing shall affect the right of either one of the Contracting States, or of any of their local Governments or local authorities thereof to apply their domestic laws and regulations related to the taxation of income and profits derived from hydrocarbons and its associated activities situated in the territory of the respective Contracting State, as the case may be.

Article 4 General Definitions

 For the purposes of this Agreement, unless the context otherwise requires, the terms:

Proclamation 8 of 2020

- (a) "Contracting State" and " the other Contracting State" mean United Arab Emirates or the Republic of Zimbabwe as the context requires;
- (b) United Arab Emirates" when used in a geographical sense, means the territory of the United Arab Emirates which is under its sovereignty as well as the area outside the territorial water, airspace and submarine areas over which the United Arab Emirates exercises, sovereign and jurisdictional rights in respect of any activity carried on in its water, sea bed, sup soil, in connection with the exploration for or the exploitation of natural resources by virtue of its law and international law;
- (c) the term "Zimbabwe" means, the Republic of Zimbabwe;
- (d) the term "Person" includes an individual, a company and any other body of persons treated as such for tax purposes;
- (e) "National" means-
 - (i) any individual possessing the nationality of a Contracting State:
 - (ii) any legal person, partnership or association or other entity deriving its status as such from the laws in force in a Contracting State or of a political subdivision or a local government thereof;
- (f) the term "company" means anybody corporate or any entity that is treated as a body corporate for tax purposes;
- (g) the term "pension" means any plan, scheme, fund, trust, or other arrangement established in a Contracting State, is generally exempt from tax in that State and operated principally either to administer or provide pension or retirement benefit or to earn income for the benefit of one or more such arrangements;
- (h) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
- (i) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State:
- the term "business" includes the performance of professional services and of other activities of an independent character.
- (k) the term "tax" means UAE tax or Zimbabwe tax, as the context requires;
- the term "Competent Authority" means—
 - (i) in the case of the UAE: the Minister of Finance or his authorized representative; and

- (ii) in the case of the Republic of Zimbabwe: the Commissioner General of the Zimbabwe Revenue Authority or an authorized representative of the Commissioner General.
- 2. As regards the application of the Agreement at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Contracting State for the purposes of the taxes to which the Agreement applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

Article 5 Resident

- For the purposes of this Agreement, the term "resident of a Contracting State" means:
 - (a) in the case of the UAE—
 - an UAE national or an individual who is under the laws of the United Arab Emirates, is considered as a resident of the UAE; and,
 - (ii) any person other than an individual that is incorporated or otherwise recognised as such under the laws of the United Arab Emirates or any political subdivision, local government or local authority thereof:
 - (b) in the case of the Republic Zimbabwe, the term resident of Zimbabwe means any person who under the laws of Zimbabwe is liable to taxation therein by reason of his domicile, residence, place of management or any other criteria of similar nature. But this term does not include any person liable to tax in Zimbabwe in respect only of income from sources situated therein.
- 2. For the purposes of paragraph 1, a resident of a Contracting State includes:
 - the Government of that Contracting State and any political subdivision or local Government or local authority thereof;
 - (b) any person other than an individual owned or controlled directly or indirectly by that State or any political subdivision or local government or local authority thereof;
 - (c) a pension fund; and
 - (d) charities or religious, educational and cultural organisations.
- Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows —

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- (a) he or she shall be deemed to be a resident only of the Contracting State in which he has a permanent home available to him; if he or she has a permanent home available to him in both Contracting States, he or she shall be deemed to be a resident only of the Contracting State with which his personal and economic relations are closer (centre of vital interests);
- (b) if the Contracting State in which he or she has his centre of vital interests cannot be determined, or if he has no permanent home available to him or her in either Contracting State, he or she shall be deemed to be a resident only of the Contracting State in which he or she has an habitual abode:
- (c) ff he or she has a habitual abode in both Contracting States or in neither of them, he or she shall be deemed to be a resident only of the contracting State of which he or she is a national, and
- (d) if his or her status cannot be determined under the provisions of subparagraph c), the Competent Authorities of the Contracting States shall settle the question by mutual agreement.
- 2. Where by reason of the provisions of paragraph 1, a person other than an individual is a resident of both Contracting States, then he or she shall be deemed to be a resident solely of the State in which its place of effective management is situated. In case of doubt the Competent Authorities of the Contracting States shall settle the question by mutual agreement.

Article 6 Permanent Establishment

- For the purposes of this Agreement, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.
- 2. The term "permanent establishment' includes especially:
 - (a) a place of management;
 - (b) a branch;
 - (c) an office;
 - (d) a factory;
 - (e) a workshop; and
 - (f) a mine, an oil or gas well, a quarry or any other place of exploration extraction exploitation of natural resources or any activities related thereof including an offshore drilling site.

- 3. A building site, a construction, assemble or installation project or supervisory activities in connection therewith or drilling rig or ship used for the exploring or exploiting of natural resources constitute a permanent establishment only if such site, project or activities continue for a period of more than six (6) months
- 4. The furnishing of services, including consultancy or managerial services, by an enterprise of a Contracting State through employees or other personnel engaged by the enterprise for such purpose, in the other Contracting State constitutes a permanent establishment only if activities of that nature continue for a period or periods aggregating more than six (6) months.
- 5. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include—
 - (a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;
 - (b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;
 - (c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
 - (d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or of collecting information, for the enterprise;
 - (e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise any other activity of a preparatory or auxiliary character;
 - (f) the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs (a) to (e), provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.
- 6. Notwithstanding the provisions of paragraphs 1 and 2, where a personother than an agent of an independent status to whom paragraph 9 applies—is acting in a Contracting State on behalf of an enterprise of the other Contracting State, that enterprise shall be deemed to have a permanent establishment in the first-mentioned Contracting State in respect of any activities which that person undertakes for the enterprise, if such a person—
 - (a) has, and habitually exercises in the first-mentioned Contracting State, an authority to conclude contracts in the name of such enterprise, unless the activities of such person are limited to those mentioned in paragraph 6 which, if exercised throughafixed place of business, would

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- not make this fixed place of business a permanent establishment under the provisions of that paragraph;
- (b) has no such authority, but habitually maintains in the first-mentioned Contracting State a stock of goods or merchandise belonging to such enterprise from which he or she regularly delivers goods or merchandise on behalf of such enterprise;
- (c) habitually secures orders in the first-mentioned Contracting State, exclusively or almost exclusively for the enterprise itself or for such enterprise and other enterprises, which are controlled by it or have a controlling interest in it.
- (d) in so acting, he manufactures or processes in that Contracting State for the enterprise goods or merchandise belonging to the enterprise.
- 7. Notwithstanding the preceding provisions of this Article, an insurance enterprise of a Contracting State shall, except in regard to re-insurance, be deemed to have a permanent establishment in the other Contracting State if it collects premiums in the territory of that other State or insures risks situated therein through a person other than an agent of an independent status to whom paragraph 8 applies.
- 8. An enterprise of a Contracting State shall not be deemed to have a permanent establishment in the other Contracting State merely because it carries on business in that other Contracting State through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business. However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise and other enterprises, which are controlled by it or have a controlling interest in it, he shall not be considered an agent of an independent status within the meaning of this paragraph.
- 9. Notwithstanding the provision of paragraph 8 of this Article, insurance companies that are owned or controlled by a Contracting State or its Local Governments or local authorities shall be treated differently for tax purposes and may be taxed in the state of residence.
- 10. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other Contracting State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

Article 7 Income from Immovable Property

- Income derived by a resident of a Contracting State from immovable property (including income from agriculture or forestry) situated in the other Contracting State may be taxed in that other State.
- 2. The term "immovable property" shall have the meaning, which it has under the national laws of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general laws respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right of work, mineral deposits, sources and other natural resources ships and aircraft shall not be regarded as immovable property.
- The provisions of paragraph 1 of this Article shall apply to income derived from the direct use, letting, or use in any other term of immovable property.
- 4. The provisions of paragraphs 1 and 3 of this Article shall also apply to income from immovable property of an enterprise and to income from immovable property used for the performance of independent personal services.
- 5. The provisions of paragraph 1 and 4 shall not apply if the beneficial owner of the income is that state itself or local authorities, political subdivision, local government or their financial institutions.

Article 8 Business Profits

- 1. The profits of an enterprise of a Contracting State shall be taxable only in that Contracting State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated in that other Contracting State. If the enterprise carries on or has carried on business in that manner, the profits of the enterprise may be taxed in the other Contracting State but only so much of them as is attributable to:
 - (a) That permanent establishment:
 - (b) sales in that other State of goods or merchandise of the same or similar kind as those sold through that permanent establishment, or;
 - (c) other business activities carried on that other State of the same or similar kind as those effected through that permanent establishment.
- Subject to the provisions of paragraph 3, where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State be attributed to that permanent establishment the profits which it might be

expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.

- 3. In determining the profits of a permanent establishment, there shall be allowed as deductions those deductible expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the Contracting State in which the permanent establishment is situated or elsewhere, taking into consideration any applicable law or regulations in the concerned Contracting State. However, no such deduction shall be allowed in respect of amounts, if any, paid (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission, for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the head office of the enterprise or any or its other offices.
- No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.
- 5. Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article.
- For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.
- Where profits include items of income or gains which are dealt with separately in other Articles of this Agreement, then the provisions of those Articles shall not be affected by the provisions of this Article.

Article 9 Shipping and Air Transport

- 9. Notwithstanding the provisions of Article 7 of this Agreement:
 - 9.1. Profits of an enterprise of aContracting State from the operation of ships or aircraft in international traffic even if occasionally, in international

- traffic shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.
- 9.2 If the place of effective management of a shipping enterprise is aboard a ship, or a boat, then it shall be deemed to be situated in the Contracting State in which the home harbor of the ship or boat is situated, or, if there is no such home harbor, in the Contracting State of which the operator of the ship or boat is a resident.
- 9.3 The provisions of paragraph 1 shall also apply to profits derived from:
 - (a) The participation in a pool, a joint business or an international operating agency.
 - (b) Selling of tickets on behalf of another enterprise; and,
 - (c) Income deriving from deposits at the bank, bonds, shares, stocks and other debentures.

Provided that such income is incidental to the air enterprises operating in international traffic.

Article 10 Associated Enterprises

- Where—
- (a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State;
- (b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of aContracting State and an enterprise of the other Contracting State;
- and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.
- 2. Where a Contracting State includes in the profits of an enterprise of that Contracting State and taxes accordingly profits on which an enterprise of the other Contracting State has been charged to tax in that other Contracting State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned Contracting State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other Contracting State shall make an appropriate adjustment to the amount of the profits subjected

- to tax. In determining such adjustment, due regard shall be had to the other provisions of this Agreement and the Competent Authorities of the Contracting States shall, if necessary, consult each other.
- 3. The provision of paragraph 2 shall not apply where judicial, administrative or other legal proceeding have resulted in a final ruling that by actions giving rise to an adjustment of profits under paragraph 1, one of the enterprise concerned is liable to penalty with respect to fraud, gross negligence or wilful default

Article 11 Dividends

- Dividends paid by a company which is a resident of a Contracting State, to a resident of the other Contracting State shall be taxed only in that other Contracting State.
- However, such dividends may also be taxed in the Contracting State of
 which the company paying the dividends is a resident and according to the
 laws of that State, but if the beneficial owner of the dividends is a resident
 of the other Contracting State, the tax so charged shall not exceed five (5)
 percent of the gross amount of the dividends.
- 3. The term "dividends" as used in this Article means income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the taxation laws of the Contracting State of which the company making the distribution is a resident.
- 4. The provisions of paragraph 1 and 2 shall not apply if the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying the dividends is a resident, through a permanent establishment situated in that other Contracting State, or performs in that other Contracting State independent personal services from a fixed base situated in that other Contracting State, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 8 shall apply.
- 5. No relief shall be available under this Article if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the shares or other rights in respect of which the dividend is paid to take advantage of this Article by means of that creation or assignment.

Article 12 Interest

- Interest arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in that other Contracting State.
- 2. The term "interest" as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage and whether or not carrying a right to participate in the debtor's profits, and in particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures, as well as income which is subjected to the same taxation treatment as income from money lent by the taxation laws of the Contracting State in which the income arises.
- 3. The provisions of paragraph 1 shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises, through a permanent establishment situated in that other Contracting State, or performs in that other Contracting State independent personal services from a fixed base situated in that other Contracting State, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 8 or Article 16, as the case may be, shall apply.
- 4. Interest shall be deemed to arise in a Contracting State when the payer is a resident of that Contracting State. Where, however, the person paying the interest, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment or fixed base, then such interest shall be deemed to arise in the Contracting State in which the permanent establishment or fixed base is situated.
- 5. Where, by reason of a special relationship between the payer and the beneficial owner of the interest, or between both of them and some other person, the amount of the interest, having regard to the debt-claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.
- No relief shall be available under this Article if it was the main purpose or one of the main purposes of any person concerned with the creation or

assignment of the shares or other rights in respect of which the interest is paid to take advantage of this Article by means of that creation or assignment.

Article 13 Royalties

- Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other Contracting State.
- 2. However, such royalties may also be taxed in the Contracting State where it arises and according to the laws of that State, but if the beneficial owner of the royalties is resident of the other Contracting State the tax so charged shall not exceed nine (9) percent of the gross amount of the royalties.
 - The Competent Authorities of the Contracting States shall by mutual agreement settle the mode of application of these limitations.
- 3. The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work including cinematograph films and works on films, tapes or other means of reproduction for use in connection with television or radio broadcasting, any patent, trade mark, design or model, plan, secret formula or process, or for information (know-how) concerning industrial, commercial or scientific experience.
- 4. Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that Contracting State. Where, however, the person paying the royalties, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the liability to pay the royalties was incurred, and such royalties are borne by such permanent establishment or fixed base, then such royalties shall be deemed to arise in the Contracting State in which the permanent establishment or fixed base is situated.
- 5. Where, by reason of a special relationship between the payer and the beneficial owner of the royalties or between both of them and some other person, the amount of the royalties, having regard to the use, right or information for which they are paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.
- No relief shall be available under this Article if it was the main purpose or one of the main purposes of any person concerned with the creation or

assignment of the shares or other rights in respect of which the royalties are paid to take advantage of this Article by means of that creation or assignment.

Article 14 Fees for Technical Services

- Technical fees arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.
- However, such technical fees may also be taxed in the Contracting State in
 which they arise, and according to the laws of that State, but if the beneficial
 owner of the technical fees is a resident of the other Contracting State, the
 tax so charged shall not exceed six (6) percent of the gross amount of the
 technical fees.
- 3. The term "fees for technical services" as used in this Article means any payment in consideration for any service of a managerial, technical or consultancy nature, unless the payment is made:
 - (a) to an employee of the person making the payment;
 - (b) for teaching in an educational institution or for teachingby an educational institution: or
 - (c) by an individual for services for the personal use of an individual.
- 4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the technical fees, being a resident of a Contracting State, carries on business in the other Contracting State in which the technical fees arise, through a permanent establishment situated therein and the technical fees are effectively connected with such permanent establishment. In such case, the provisions of Article 7 shall apply.

Article 15 Capital Gains

- Gains derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 6 and situated in the other Contracting State may be taxable only in that other Contracting State.
- 2. Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or of movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services, including such gains from the alienation of such a permanent

- establishment (alone or with the whole enterprise) or of such fixed base shall be taxed only in that Contracting State.
- 3. Gains derived by an enterprise of a Contracting State from the alienation of ships or aircraft operated in international traffic or movable property pertaining to the operation of such ships or aircraft shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.
- 4. The provisions of this article shall not apply if the beneficial owner of the income is the State itself, local government, local authority or their financial institutions. Such income shall be subject to tax at the state of residence.

Article 16 Independent Personal Services

Income derived by an individual who is a resident of a Contracting State in respect of professional services or other activities of an independent character shall be taxable only in that Contracting State except in any of the following circumstances, when such income may also be taxed in the other Contracting State:

- (a) If he has a fixed base regularly available to him in the other Contracting State for the purpose of performing his activities; in that case only so much of the income as is attributable to that fixed base may be taxed in that other Contracting State;
- (b) If his stay in the other Contracting State is for a period or periods amounting to or exceeding in the aggregate one hundred and eighty three (183) days in a twelve (12) month period commencing or ending in the fiscal year concerned; in that case only so much of the income as is derived in that other Contracting State during the aforesaid period or periods may be taxed in that other Contracting State.

Article 17 Income From Employment

- Subject to the provisions of Articles 17,18 and 19, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that Contracting State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived there from may be taxed in that other Contracting State.
- Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State shall be taxable only in the first-mentioned Contracting State if all the following conditions are met:
 - (a) The recipient is present in the other Contracting State for a period or periods not exceeding in the aggregate one hundred and eighty three

- (183) days in a twelve (12) month period commencing or ending in the fiscal year concerned;
- (b) The remuneration is paid by, or on behalf of, an employer who is not a resident of the other Contracting State.
- (c) The remuneration is not borne by a permanent establishment or a fixed base, which the employer has in the other Contracting State.
- 3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic by an enterprise of a Contracting State shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.
- 4. An individual who is both a national of a Contracting State and an employee of an enterprise of that Contracting State the principal business of which consists of the operation of aircraft in international traffic and who derives remuneration in respect of duties performed in the other Contracting State shall be taxable only in that Contracting State on remuneration derived from his employment with that enterprise.
- 5. The provisions of paragraphs 1,2 and 3 of this Article shall likewise apply in respect of salaries, wages and other similar remuneration and pensions paid by a government owned institution performing functions of a governmental nature which in the case of the UAE shall include: the Abu Dhabi Investment Authority; the Abu Dhabi Investment Council; the Emirates; Investment Authority; the Investment Corporation of Dubai and Mubadala Investment Company.

Article 18 Directors' Fees

Directors' fees and other similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors or other similar organ of a company, which is a resident of the other Contracting State, may be taxed in the first-mentioned Contracting State.

Article 19 Artists and Sportsmen

Notwithstanding the provisions of Articles 16, income derived by a resident
of a Contracting State as an entertainer, such as a theatre, motion picture,
radio or television artiste, or a musician, or as a sportsman, from his personal
activities as such exercised in the other Contracting State , may be taxed in
that other Contracting State.

- 2. Where income in respect of personal activities exercised by an entertainer or a sportsman in his capacity as such accrues not to the entertainer or sportsman himself, but to another person, that income may, notwithstanding the provisions of Article 16 be taxed in the Contracting State in which the activities of the entertainer or sportsman are exercised.
- 3. The provisions of paragraphs 1 and 2 shall not apply to income derived by entertainers or sportsmen who are residents of a Contracting State from personal activities as such exercised in the other Contracting State if their visit to that other Contracting State is substantially supported from the public funds of the first-mentioned Contracting State, including those of any political subdivision, a local authority or statutory body thereof.
- 4. The provisions of paragraph 3 shall likewise apply to income derived by a non-profit making organization in respect of such activities provided no part of its income is payable to, or is otherwise available for the personal benefit of its proprietors, founders or members.

Article 20 Pensions and Annuities

- Subject to the provisions of paragraph 2 of Article 21, pensions and other similar remuneration and annuities paid to an individual who is a resident of a Contracting State in consideration of past employment shall be taxable only in that Contracting State.
- 2. As used in this Article:
 - (a) The terms "pensions and other similar remuneration" mean periodic payments made after retirement in consideration of past employment or by way of compensations for injuries received in connection with past employment; and,
 - (b) The term "annuity" means a stated sum payable to an individual periodically at stated times during life, or during a specified or ascertainable period of time, under an obligation to make the payments in return for adequate and full consideration in money or money's worth.

Article 21 Government Service

1.-

(a) Salaries, wages and other similar remuneration, other than a pension, paid by a Contracting State orapolitical subdivision oralocal authority thereof to an individual in respect of services rendered to that Contracting State or subdivision or authority shall be taxable only in that Contracting State

- (b) However, such salaries, wages and other similar remuneration shall be taxable only in the other Contracting State if the services are rendered in that Contracting State and the individual is aresident of that Contracting State and has fulfilled one of the following conditions:
 - (i) is a national of that Contracting State;
 - (ii) did not become a resident of that Contracting State solely for rendering the services.
- (a) any pension paid by , or out of funds created by , a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to that Contracting State or subdivision or authority shall be taxable only in that Contracting State.
- (b) however, such pension shall be taxable only in the other Contracting State if the individual is a resident of, and a national of, that Contracting State.
- 3. The provisions of Articles 16, 17, 18 and 19 and 20 shall apply to salaries, wages and other similar remuneration and to pensions in respect of services rendered in connection with a business carried on by a Contracting State or a political subdivision or a local authority thereof.

Article 22 Teachers and Researchers

- 1. An individual who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who at the invitation of the Government of the first-mentioned Contracting State or of a university college, school, museum or other cultural institution in that first-mentioned Contracting State or under an official programme of cultural exchange is present in that Contracting State for a period not exceeding three consecutive years solely for .the purpose of teaching giving lectures or carrying out research at such institution may be taxed in the Contracting State where the individual is a resident.
- The provision of paragraph 1 of the this Article shall not apply to income from research if such research is undertaken not in the public interest but primary for the private benefit of a specific person or persons.

Article 23 Students and Trainees

 Payments which a student or business trainee who is or was immediately before visiting a Contracting State a resident of the other Contracting

State and who is present in the first-mentioned Contracting State solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that Contracting State, provided that such payments arise from sources outside that Contracting State.

2. Income derived by students from universities or other technical or higher education institutions who are employed in the other Contracting State, for a period not exceeding one (1) year, shall be exempt from tax in that other Contracting State provided such services are directly in connection with his studies or training or necessary for his maintenance and to the extent that the remuneration does not exceed the sum of ten thousand United States dollars (USD 10,000) annually.

Article 24 Other Income

- Items of income of a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Agreement shall be taxable only in that Contracting State.
- 2. The provisions of paragraph 1 shall not apply to income, other than income from immovable properties as defined in paragraph 2 of Article 7 of this Agreement, if the recipient of such income, being a resident of a Contracting State carries on business in the other Contracting State through a permanent establishment or a fixed base situated therein, and the right or property in respect of which the income is paid is effectively connected with such permanent establishment or fixed base in such case the provisions of Article 8 as the case may be shall apply, unless such income is derived through a recognised stock market in one of the two Contracting States.
- 3. Notwithstanding the provisions of paragraphs 1 and 2, items of income of a resident of a Contracting State not deal with in the foregoing Articles of this Convention and arising in the other Contracting State may also be taxed in that other State.

Article 25 Elimination of Double Taxation

- 1. Double taxation shall be eliminated in the Contracting States as follows:
 - (a) In the case of the Republic of Zimbabwe: Where a resident of the Zimbabwe derives income which, in accordance with the provisions of this Agreement, may be taxed in the UAE, the Republic of Zimbabwe shall allow as a deduction from the tax on the income of that resident

- an amount equal to the income tax paid in UAE. Such deduction shall not, however, exceed that part of the income tax as computed before the deduction is given, which is attributable, to the income or the capital, which may be taxed in the UAE;
- (b) In the case of the UAE: Where a resident of UAE derives income which, in accordance with the provisions of this Agreement, may be taxed in the Republic of Zimbabwe, UAE shall allow as a deduction from the tax on the income of that resident an amount equal to the income tax paid in Zimbabwe Such deduction shall not, however, exceed that part of the income tax as computed before the deduction is given, which is attributable, to the income, which may be taxed in Zimbabwe.
- 3. Where in accordance with any provision of the Agreement income derived or owned by a resident of a Contracting State is exempt from tax in that State, such State may nevertheless, in calculating the amount of tax on the remaining income of that resident, take into account the exempted income.

Article 26 Mutual Agreement Procedure

- 1. Where a person considers that the actions of one or both of the Contracting States result or will result for him, in taxation not in accordance with the provisions of this Agreement, he may, irrespective of the remedies provided by the domestic laws of those Contracting States, present his case to the Competent Authority of the Contracting State of which he is a resident or, if his case comes under paragraph 1 of Article 27, to that of the Contracting State of which he is a national. The case shall be presented within three (3) years from the first notification of the action resulting in taxation not in accordance with the provisions of this Agreement.
- 2. The Competent Authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the Competent Authority of the other Contracting State, with a view to the avoidance of taxation which is not in accordance with Agreement. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting State.
- 3. The Competent Authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of this Agreement. They may also consult for the elimination of double taxation in cases not provided for in this Agreement.
- 4. The Competent Authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the

sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the Competent Authorities of the Contracting States.

Article 27 Exchange of Information

- The Competent Authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic laws of the Contracting States concerning taxes covered by this Agreement imposed on behalf of a Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to this Agreement.
- 2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that Contracting State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by this Agreement. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or injudicial decisions.
- 3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:
 - (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
 - (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State:
 - (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy {ordre public}.
- 4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph

- 3, but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.
- 5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

Article 28 Non-Discrimination

- 1. Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirements to which nationals of that other State in the same circumstances, in particular with respect to residence, are or may be subjected. This provision shall, notwithstanding the provisions of Article 1, also apply to persons who are not residents of one or both of the Contracting States.
- 2. The taxation on a permanent establishment, which an enterprise of a Contracting State has in the other Contracting State, shall not be less favourably levied in that other State than the taxation levied on enterprises of the other State carrying on the same activities. This provision shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents.
- 3. Except where the provisions of paragraph 1 of Article 10, paragraph 2 of Article 12 and paragraph 2 of Article 13 apply, interest, royalties and other disbursements paid by an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable profits of such enterprise, be deductible under the same conditions as if they had been paid to a resident of the first-mentioned State. Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first-mentioned State.
- 4. Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned State to any taxation or any requirement connected therewith which is other or

- more burdensome than the taxation and connected requirements to which other similar enterprises of the first-mentioned State are or may be subjected.
- Nothing in this Agreement shall prevent a Contracting State from granting exemption from tax or reduction to its own national companies in accordance to its domestic laws and regulations
- In this Article the term "taxation" means taxes of every kind and description which are the subject of this Agreement.

Article 29

Income from Government and Investment Institutions

- Without prejudice to Article 3 of this Agreement, any income derived by
 a Contracting State, its administrative-territorial subdivisions or political
 subdivisions, local governments, local authorities thereof, or their financial
 institutions and holding companies, development funds and authorities
 arising from the sources in the other Contracting State shall be taxable only
 in State of residence.
- Income arising from charitable organizations and pension funds owned by a Contracting State political subdivision, local authorities or local governments thereof shall be taxable only at the State of residence.

Article 30 Miscellaneous Rules

The provisions of this Agreement shall not be construed to restrict in any manner any exclusion, exemption, deduction, credit, or other allowance now or hereafter accorded:

- (a) by the laws of a Contracting State in the determination of the tax imposed by that Contracting State; or
- (a) by any other special arrangement on taxation between the Contracting States or between one of the Contracting States and residents of the other Contracting State.

Article 31

Members of Diplomatic Missions and Consular Posts

Nothingin this Agreement shall affect the fiscal privileges of members of diplomatic missions or consular posts or employees of international organisations under the general rules of international law or under the provisions of special agreements.

Article 32 Entry into Force

Each of the Contracting States shall notify to the other in writing the completion of its constitutional procedures for the entry into force of this Agreement. This

Agreement shall enter into force on the date of receipt of the latter of these notifications and its provisions shall thereupon have effect in both Contracting States:

- in respect of taxes withheld at source, for amounts paid or credited on or after the first day of January of the year in which this Agreement is signed;
- (b) In respect of other taxes, for taxable periods beginning on or after the first day of January of the year in which this Agreement is signed.

Article 33 Duration and Termination

The Agreement shall remain in force for a period of ten (10) years and shall continue in force thereafter for a similar period or periods unless either Contracting State notifies the other in writing, at least six (6) months before the expiry of the initial or any subsequent period, of its intention to terminate this Agreement. In such event, this Agreement shall cease to have effect in both Contracting States:

- (a) in respect of taxes withheld at source, for amounts paid or credited on or after the first day of January of the year next following that in which the notice of termination is given; or
- (b) in respect of other taxes, for taxable periods beginning on or after the first day of January of the year next following that in which the notice of termination is given.

IN WITNESS WHEREOF, the undersigned, duly authorized thereto by their respective Governments, have signed this Agreement.

DONE at Harare on 16thJune, 2018,in two originals, Arabicand the English languages. In case of divergence between the texts, the English text shall prevail.

FOR THE GOVERNMENT OF THE UNITED ARAB EMIRATES

FOR THE REPUBLIC OF ZIMBABWE