



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 25, 2023

Xavier Destriau  
Chief Financial Officer  
ZIM Integrated Shipping Services Ltd.  
9 Andrei Sakharov Street  
Matam, Haifa 3190500  
Israel

**Re: ZIM Integrated Shipping Services Ltd.**  
**Form 20-F for the Fiscal Year ended December 31, 2022**  
**Filed March 13, 2023**  
**File No. 001-39937**

Dear Xavier Destriau:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Michael Kaplan