



PUBLIC NOTICE

CLEARANCE PROCESS FOR RETURNING RESIDENTS FROM SOUTH AFRICA (ZIMBABWE EXEMPTION PERMIT HOLDERS) UNDER THE FLEXIBLE CUSTOMS ADMINISTRATION MECHANISM

The Zimbabwe Revenue Authority (ZIMRA) wishes to advise its valued clients and importers of the clearance procedures to be adopted in the clearance of returning residents from South Africa who are holders of Zimbabwe Exemption Permits (ZEP)

Background

The South African government has announced that Zimbabwe Exemption Permits (ZEP) will expire and will not be renewed. Zimbabwean nationals who hold ZEPs must secure a different visa by 31 December 2023 in order to stay in South Africa legally unless extended. In order to ensure smooth clearance of returning ZEP holders, Treasury has approved the implementation of the **Flexible Customs Administration Mechanism** that will be in use when clearing this class of returning residents.

Clearance Process

In terms of this arrangement, the following goods will be imported duty free;

- Personal goods. These are goods the returning resident has been using, for example clothes, furniture, kitchen utensils and other general household goods.
- Vehicles are to be cleared under the suspension of duty as provided for in Statutory Instrument 10 of 2022, which has the following conditions;
 1. Only VAT is payable.
 2. The vehicle should have been owned by the returning resident 6 months prior to returning to Zimbabwe
 3. Value of the vehicle must be less than US\$40 000.00
- Food items for personal use shall be allowed duty free subject to import controls and limits imposed under the travellers rebate. No food items for commercial purposes shall be allowed.
- Live animals like cattle and goats and agricultural products like grain in bulk require permits from Ministry of Agriculture.
- Pre-owned goods of a capital or commercial nature, which were being used by the ZEP holder for business, are to be imported duty free. These include goods like computers, furniture, equipment that was being used for business. The ZEP

holder must prove that he/she owned the goods and that the goods were being used exclusively in his/her business.

The following conditions must be met at the time of importation

- (a) The goods must be owned by the returning resident at the time of his arrival and at the time of their importation;
- (b) The goods must be for use in Zimbabwe by the returning resident;
- (c) The goods must be imported at the time of arrival of the returning resident or at such time as the Commissioner may, in his discretion approve.

In order to be considered for this rebate of duty, the returnee must present the following documents

- (a) A copy of the ZEP permit
- (b) Proof that one has terminated contract of employment for a person who has been on a contract of employment
- (c) Proof of absence from Zimbabwe for a person who has been on an extended absence from Zimbabwe
- (d) A declaration on prescribed form stating that the effects and other goods were owned by the returning resident at the time of arrival and at their time of importation
- (e) A declaration stating that no rebate of duty has been granted to him/her in respect of any goods during the previous four years
- (f) A declaration that the goods are intended for the returning resident's own use in Zimbabwe
- (g) A written undertaking that the goods will not be sold or disposed of in any manner
- (h) A written undertaking to pay such duty as may become due if one decides to sell or dispose of in any manner or if he/she decides to leave Zimbabwe for a period of more than six months within 24 months of clearance
- (i) Satisfactory evidence relating to the acquisition, ownership or purchase of the goods

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Public Notice No. 45/2023, issued on 1/8/2023.



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