



# **ZIMBABWE REVENUE AUTHORITY**

## **GUIDELINES:**

### **DESIGNATION OF FOREIGN CURRENCY DUTIABLE GOODS**

Following the announcement made by the Minister of Finance and Economic Development on 22 November 2018 during his budget statement, the Minister designated certain products, whose duties, taxes, fees and levies shall be paid in foreign currency on importation.

The designated foreign currency dutiable goods will be contained in the statutory instrument of 23 November 2018.

To ensure uniformity of application of the provisions of SI the following guidelines are to be used in the clearance of the designated goods.

Every person who imports any goods designated in terms of this notice shall pay duty in foreign currency. Please note that any person includes companies.

Designated goods imported having been purchased after 22 November 2018 will be dutiable in foreign currency.

Goods purchased on or before 22nd November 2018 and consigned on or before 3rd January 2019, shall be exempted from payment of duty in foreign currency provided that:

- The person obtains an approval for exemption from the Ministry of Finance and Economic Development within forty-two days of date of importation.
- Motor vehicle imported under the suspension of duty for the physically handicapped persons, VAT payable shall be exempt from the provisions of this SI.

**Process of obtaining exemption approval from the Ministry:**

The person importing any designated goods, which require an exemption, shall lodge an application with all relevant supporting transaction documents to the Ministry through the Station Manager of the port of entry.

The relevant documents will include among other documents, purchase invoice, receipts and accompanying till slip, till slip, proof of payment and consignment documents. (Consignment notes, airway bill, manifest etc.)

The station Manager shall check all the attached documents to the application and submit to the Regional Manager within 1 day from date of application.

The Regional manager shall endorse recommendations on the submission made by the Station Manager and forward the application to the Commissioner within 1 day from the date of receipt of submission by the Station Manager.

The Commissioner will process the application and submit recommendations to the Ministry for approval within 2 days from date of receipt of the submission from the Regional manager.

The Ministry shall directly advise the client of its decision and copy the Commissioner.

The Commissioner upon receipt of the decision from the Ministry shall advise the respective station.

The station manager on receipt of the decision from the Ministry grants or rejects the exemption.

NB\*: The travellers rebate will be treated in the normal way.

Attached please find the draft Statutory Instrument.

Recommended:

Chiyangwa C  
Head Technical Services.



22 November 2018

Approved:

Kuzvinzwa H.  
Commissioner Customs and Excise



22 November 2018

## Customs and Excise (Designation of Luxury Items) Notice, 2018

IT is hereby notified that the Minister of Finance and Economic Development, in terms of section 115(3) of the Customs and Excise Act [*Chapter 23:02*], made the following notice—

1. This notice may be cited as the Customs and Excise (Designation of Foreign Currency Dutiable Goods) Notice, 2018.

2. This notice shall come into force on the 23<sup>rd</sup> November 2018.

3. (1) Subject to section 3, the Minister of Finance and Economic Development hereby designates the goods whose tariff codes and description are listed in the Schedule below for the purpose of section 115(3) of the Act.

(2) Every person who imports any goods designated in terms of this notice shall pay duty in foreign currency.

(3) Goods purchased on or before 22<sup>nd</sup> November 2018 and consigned on or before 3<sup>rd</sup> January 2019, shall be exempted from the operation of this notice, provided an approval for the exemption is obtained from the Ministry of Finance and Economic Development within forty-two days of date of importation of the goods.

SCHEDULE (*Section 2(1)*)

TARIFF	DESCRIPTION
0406.10.00	Fresh (unripened or uncured) cheese, including whey cheese, and curd
0406.20.00	Grated or powdered cheese, of all kinds
0406.30.00	Processed cheese, not grated or powdered
0406.40.00	Blue-veined cheese and other cheese containing veins
0406.90.00	Other Cheese,
0806.10.00	Fresh grapes
1202.42.00	Other groundnuts not roasted or cooked, shelled whether or not broken
1517.10.00	Margarine excluding liquid margarine)
1602.32.00	Prepared/preserved meat, offal/blood of fowls of species gallus domesticus
1602.39.00	Preparations of poultry excluding turkey/of fowls of species gallus domesticus)
1602.41.00	Preparations of swine, hams and cuts
1602.49.00	Preparations of swine meat, including mixtures, nes
1602.50.00	Preparations of meat of bovine animals
1602.90.00	Preparations of meat (incl. preparations of blood of any animal), nes
1604.11.10	Potted or tinned salmon
1604.11.90	Salmon not tinned, whole or in pieces but not minced
1604.13.10	Potted or tinned sardines, sardinella ,brisling and sprats
1604.13.90	Sardines sprats not tinned, whole or in pieces but not minced
1604.16.00	Prepared or preserved anchovies (excl. minced)
1604.19.10	Other Potted or tinned prepared or preserved fish
1604.19.90	Fish, nes, not tinned, whole or in pieces but not minced

1604.20.21	Other prepared or preserved fish nes, in tins,
1604.20.29	Other prepared or preserved fish nes, not tinned,
1604.20.29	Other prepared or preserved fish, incl minced
1604.31.00	Caviar
1604.32.00	Prepared or preserved caviar substitutes
1605.1091	Crab potted or tinned, of salt water.
1605.1010	Prepared or preserved crab (excl tinned salt water crab)
1605.2191	Potted or tinned salt water shrimps and prawns not in air tight containers
1605.2199	Other not potted or tinned salt water shrimps and prawns not in air tight containers
1605.2110	Shrimps and prawns of fresh water not in air tight containers
1605.5191	Oysters of salt water potted or tinned
1605.5299	Scallops incl. queen scallops of salt water (excl. potted or tinned)
1605.5210	Scallops, incl. queen scallops of fresh water
1605.5391	Mussels of salt water, potted or tinned
1605.5399	Mussels of salt water, not potted or tinned
1605.5499	Cuttle fish and squid of salt water , not potted or tinned
1605.5410	Cuttle fish and squid of fresh water
1605.5691	Clams, cocklets and ark shells of salt water potted or tinned
1605.5699	Clams, cocklets and ark shells of salt water (excl. potted or tinned)
1605.5899	Snails, other than sea snails of salt water(excl. potted or tinned)
1704.10.00	Chewing gum
1704.90.00	Sugar confectionery (incl. white chocolate), not containing cocoa, nes
1806.20.00	Chocolate, etc, containing cocoa, in blocks, slabs or bars >2kg
1806.31.00	Chocolate, etc, containing cocoa, in blocks, slabs or bars, filled
1806.32.00	Chocolate, etc, containing cocoa in blocks, slabs or bars, not filled
1806.90.00	Chocolate, etc, containing cocoa, not in blocks, slabs or bars, nes
1901.20.00	Mixes and doughs for preparation of bakers' wares of 19.05
1901.90.90	Other food preparations of flour nes. (excl 19019010 and 19019020)
1902.11.00	Uncooked pasta containing eggs not stuffed
1902.19.00	Uncooked pasta, not containing eggs, not stuffed
1902.20.00	Stuffed pasta, whether or not cooked or otherwise prepared.
1902.30.00	Other pasta, nes
1904.10.10	Corn snacks and puffs
1904.1090	Other corn snacks and puffs.
1904.20.00	Prepared foods obtained from unroasted cereal flakes mixtures unroasted/roasted
1904.90.00	Other prepared cereals in grain form (excl. maize)
1905.10.00	Crisp bread
1905.20.00	Gingerbread and the like
1905.31.00	Sweet biscuits
1905.32.00	Waffles and wafers
1905.40.00	Rusks, toasted bread and similar toasted products
1905.90.20	Plain buns and rolls
2001.10.00	Cucumbers and gherkins, preserved by vinegar or acetic acid
2001.90.00	Other vegetables,(incl onions), fruits, etc, preserved by vinegar or acetic acid, nes
2002.10.00	Tomatoes, whole or in pieces, preserved other than by vinegar, etc

2002.90.00	Tomatoes, preserved otherwise than by vinegar or acetic acid, nes
2003.10.00	Mushrooms of the genus <i>Agricus</i> , preserved otherwise than by vinegar or acetic acid
2003.90.00	Other mushrooms prepared or preserved otherwise by vinegar or acetic acid.
2004.10.00	Potatoes, preserved not by vinegar/acetic acid frozen (excl. prods. of 2006)
2004.90.00	Vegetables nes preserved not by vinegar etc. frozen (excl. prods. of 2006)
2005.10.00	Homogenized vegetable, preserved other than by vinegar, etc., not frozen
2005.20.00	Potatoes, preserved other than by vinegar or acetic acid, not frozen
2005.40.00	Peas, preserved other than by vinegar or acetic acid, not frozen
2005.51.00	Shelled beans, preserved other than by vinegar, etc., not frozen
2005.59.00	Beans, unshelled, preserved other than by vinegar, etc., not frozen
2005.60.00	Asparagus, preserved other than by vinegar or acetic acid, not frozen
2005.70.00	Olives, preserved other than by vinegar or acetic acid, not frozen
2005.80.00	Sweetcorn, preserved other than by vinegar or acetic acid, not frozen
2005.99.00	Other vegetables and mixtures of vegetables nes
2006.00.00	Vegetables fruit nuts fruit peel, other parts of plants preserved by sugar
2007.10.00	Jams, fruit jellies, marmalades, etc., homogenized
2007.99.00	Other jams, fruit jellies, marmalades, etc., being cooked preparations
2008.11.00	Ground-nuts, preserved
2008.20.00	Pineapples, prepared or preserved (excl. those of 20.06 and 20.07)
2008.30.00	Citrus fruit, prepared or preserved (excl. those of 20.06 and 20.07)
2008.40.00	Pears, prepared or preserved (excl. those of 20.06 and 20.07)
2008.50.00	Apricots, prepared or preserved (excl. those of 20.06 and 20.07)
2008.60.00	Cherries, prepared or preserved (excl. those of 20.06 and 20.07)
2008.70.00	Peaches, (incl. nectarines) prepared or preserved (excl. those of 20.06 and 20.07)
2008.80.00	Strawberries, prepared or preserved (excl. those of 20.06 and 20.07)
2008.91.00	Palm hearts, prepared or preserved (excl. those of 20.06 and 20.07)
2008.9700	Mixtures of fruit, prepared or preserved (excl. 20.06 and 20.07)
2008.99.00	Other fruit, etc., prepared or preserved, nes
2009.12.00	Unfrozen orange juice, unfermented, not containing added spirit, of a Brix value <20
2009.19.00	Unfrozen orange juice, unfermented, not containing added spirit of a Brix value >20
2009.29.00	Unfermented grapefruit juices, not containing added spirit, of a Brix value >20
2009.31.00	Single citrus fruit juices (excl. orange and grapefruit) unfermented of a Brix value <=20
2009.39.00	Other single fruit juices (excl. grapefruit and orange) unfermented
2009.41.00	Pineapple juices, unfermented, not containing added spirit, of a Brix value <=20
2009.49.00	Other pineapple juices, unfermented
2009.50.00	Tomato juice, unfermented, not containing added spirit
2009.61.00	Grape juice (incl. grape must) unfermented, not containing added spirits of a Brix value <=30
2009.69.00	Other grape juices (incl. grape must) unfermented
2009.71.00	Apple juice, unfermented, not containing added spirit, of a Brix Value <=20
2009.79.00	Other apple juices, unfermented
2009.8900	Juice of other single fruit or vegetable fruit, unfermented, not containing added spirit
2009.90.00	Mixtures of juices, unfermented, not containing added spirit
2203.00.99	Other clear beer made from malt nes
2204.10.19	Sparkling wine >14% not wholly produced in ZW

2204.10.99	Sparkling wine =<14% not wholly produced in Zimbabwe
2204.21.12	Wine (not sparkling), >14% AA, in containers <=2L, not wholly prod. in ZW
2204.21.19	Grape must...add. of alcohol, >14% AA, =<2L containers, not wholly ZW
2204.21.92	Wine (not sparkling), =<14% AA, =<2L containers, not wholly produced in ZW
2204.21.99	Grape must...addition of alcohol, =<14% AA, =<2L, not wholly prod. in ZW
2204.29.12	Wine (not sparkling), >14% AA, >2L containers, not wholly produced in ZW
2204.29.19	Grape must... addition of alcohol, >14% AA, >2L, not wholly produced in ZW
2204.29.92	Wine (not sparkling), =<14% AA, >2L containers, not wholly prod. in ZW
2204.29.99	Grape must... addition of alcohol, =<14% AA, >2L, not wholly prod. in ZW
2204.30.00	Other grape must, nes
2205.10.19	Vermouth...substances, >14% AA, =<2L containers, not wholly prod. in ZW
2205.10.99	Vermouth...substances, <=14% AA, <=2L containers, not wholly prod. in ZW
2205.90.19	Vermouth...substances, >14% AA, >2L containers, not wholly prod. in ZW
2206.00.10	Cider
2206.00.52	Sparkling wine >14%AA not wholly produced in ZW
2206.00.59	Sparkling wine <=14% not wholly produced in ZW
2206.00.72	Other wine, >14%AA not wholly produced in ZW
2206.00.79	Other wine, <=14%AA not wholly produced in ZW
2206.00.90	Other fermented beverages... nes
2208.20.11	Brandy containing not more than 33.33% of imported spirit
2208.20.19	Brandy containing more than 33 1/3% of imported spirit
2208.20.90	Other spirits from distilled grape wine or marc excl brandy
2208.30.10	Whisky, containing not more than 33.33% of imported spirit
2208.30.90	Whisky excluding 2208.3010
2208.40.11	Rum containing not more than 40% of imported spirit
2208.40.19	Other rum, nes
2208.40.90	Tafia
2208.50.19	Other gin, nes
2208.50.90	Geneva
2208.60.90	Other vodka, n.e.s
2208.70.10	Liqueurs and cordials contain not more than 33.33. % of imported spirit
2208.70.90	Other liqueurs and cordials nes...
2208.90.29	Other bitters
2208.90.99	Other spirits & spirituous beverages, nes
2402.10.00	Cigars, cheroots and cigarillos containing tobacco
2402.20.10	Cigarettes containing tobacco weighing not more than 910 grams per 1000
2402.20.20	Cigarettes cont. tobacco weighing more than 910g/1000 but =<1000g/1000
2402.20.40	Cigarettes cont. tobacco weighing 1135g/1000 but =<1225g/1000
2402.20.90	Cigarettes containing tobacco weighing >1225g/1000
2403.11.20	Pipe tobacco specified in subheading note 1 to this chapter
2403.19.10	Other cigarette tobacco, nes
2403.19.90	Smoking tobacco whether or not containing tobacco substitutes in any proportions, nes
2403.91.90	Other homogenised or reconstituted tobacco
2403.99.10	Cigarette tobacco substitutes

2403.99.30	Tobacco extracts and essences
2403.99.90	Other manufactured tobacco...nes
3303.00.00	Perfumes and toilet waters
3304.10.00	Lip make-up preparations
3304.20.00	Eye make-up preparations
3304.30.00	Manicure or pedicure preparations
3304.91.00	Powders, whether or not compressed, for cosmetic/toilet use
3305.10.00	Shampoos
3305.20.00	Preparations for permanent waving or straightening
3305.30.00	Hair lacquers
3305.90.00	Preparations for use on the hair, nes
3307.10.00	Pre-shave, shaving or after-shave preparations
3307.30.00	Perfumed bath salts and other bath preparations
3307.49.00	Preparations for deodorizing rooms, nes
3307.90.90	Other perfumery, cosmetic or toilet preparations excl 33011000 to 33074900
4201.00.00	Saddlery and harness for any animal, of any material
4202.11.00	Trunks, suit-cases..., etc, with outer surface of leather
4202.12.00	Trunks, suit-cases..., etc, with outer surface of plastic or textiles
4202.19.00	Trunks, suit-cases..., etc, nes
4202.21.00	Handbags with outer surface of leather, or composition or patent leather
4202.22.00	Handbags with outer surface of plastic sheeting or textile materials
4202.29.00	Handbags, nes
4202.31.00	Articles normally carried in pocket or handbag, of leather or patent leather
4202.32.00	Articles normally carried in pocket or handbag, of plastics or textiles
4202.39.90	Articles normally carried in pocket or handbag, nes
4203.10.00	Articles of apparel of leather
4203.21.00	Gloves, mittens and mitts for use in sports, of leather
4203.29.00	Protective gloves, mittens and mitts, nes, of leather
4203.30.00	Belts and bandoliers of leather or composition leather
4203.40.00	Clothing accessories of leather or composition leather, nes
4205.00.00	Articles of leather or of composition leather, nes
4818.20.00	Handkerchiefs and cleansing or facial tissues of paper...
4818.30.00	Tablecloths and serviettes of paper
4818.50.00	Articles of apparel and clothing of paper, cellulose wadding...
6301.10.00	Electric blankets
6302.40.00	Table linen, knitted or crocheted
6302.51.00	Table linen of cotton (excl. knitted or crocheted)
6302.53.00	Table linen of man-made fibres (excl. knitted or crocheted)
6302.59.00	Table linen of other textiles, nes (excl. knitted or crocheted)
6302.60.00	Toilet linen and kitchen linen, of terry fabrics, of cotton
6302.91.00	Toilet linen and kitchen linen of cotton, nes
6302.93.00	Toilet linen and kitchen linen of man-made fibres, nes
6302.99.00	Toilet linen and kitchen linen of other textiles, nes
8703.10.00	Vehicles for travelling on snow; golf cars, etc,
8703.21.10	Motor Vehicle for racing...driver only, spark-ignition engine, capacity =<1000cc



8703.21.90	Other vehicles with spark-ignition engine of cylinder capacity =<1000cc
8703.22.10	Motor Vehicles constructed for racing purposes spark-ignition eng., capacity >1000 =<1500cc
8703.22.90	Other vehicles with spark-ignition engine of ... capacity >1000 =<1500cc
8703.23.11	Motor Vehicle for racing...driver only...spark-ignition...capacity >1500 =<2000CC
8703.23.19	Other Motor Vehicle with spark-ignition engine of cylinder capacity >1500 =<2000cc
8703.23.91	Motor Vehicle for racing driver only...spark-ignition ..capacity >2000 =<3000cc
8703.23.99	Other Motor Vehicle with spark-ignition engine of cylinder capacity >2000 =<3000cc
8703.24.10	Motor Vehicle for racing...driver only, spark ignition engine, capacity >3000cc
8703.24.90	Other vehicles with spark-ignition engine of cylinder capacity >3000cc
8703.31.90	Other vehicles with diesel... engine of cylinder capacity =<1500cc
8703.32.11	Motor Vehicle for racing, driver only, diesel engine, capacity >1500 =<2000cc
8703.32.19	Other vehicles with diesel...engine of cylinder capacity >1500 =<2000cc
8703.32.91	Motor Vehicle for racing, driver only, diesel engine, capacity >2000 =<2500cc
8703.32.99	Other vehicles with diesel... engine of cylinder capacity >2000 =<2500cc
8703.33.10	Motor vehicles for racing , driver only, diesel engine , capacity >2500cc
8703.33.90	Other vehicles with diesel... engine of cylinder capacity >2500cc
8703.90.10	Other motor vehicles for racing , driver only,
8703.90.90	Other motor vehicles for the transport of persons, n.e.s
8704.21.20	Motor vehicles for the transport of goods being double cab vehicles
8704.31.20	Double cab/twin cab petrol engined.
9504.20.00	Articles/accessories for billiards of all kinds
9504.30.00	Other games, operated by coins, banknotes, bankcards, tokens or by other means of payment et