



## Agricultural goods imported free of duty

It is that time again when farmers are preparing for the beginning of the forth-coming cropping season. The Customs and Excise Tariff and Value Added Tax (VAT) Regulations provide lower rates for the importation of critical agricultural goods. The table below shows a list of some agricultural machinery and livestock that can be imported duty free.

Description	Rate of duty	VAT	Surtax
Manure Spreaders and fertiliser distributors	Free	Free	Free
Haymaking machinery	Free	Free	Free
Combine harvesters	Free	Free	Free
Machines for sorting eggs	Free	Free	Free
Machines for preparing animal feed	Free	Free	Free
Agricultural tractors	Free	Free	Free
Cattle	Free	Free	Free
Incubators for poultry	Free	Free	Free
Wheat seed	Free	Free	Free
Potassium chloride/sulphate	Free	Free	Free
Live pure breeding pigs, goats and sheep	Free	Free	Free

### How are these goods cleared?

#### Commercial Imports

When goods are imported for commercial purpose, importers are required to engage clearing agents registered with ZIMRA.

Customs clearance is done on a Bill of Entry which will be lodged into the ZIMRA ASYCUDA system by the clearing agent.

The following documents are required when importing goods for commercial purposes:

- Bill of Entry (Form 21)
- Suppliers' invoices
- Agricultural Permit and for plant and animal products
- Export or transit Bills of Entry from the country of export (where applicable)

- Bill of Lading (where applicable)
- Consignment notes, for instance Rail Advice Notes or Air Way Bill (AWB) or Bill of Lading
- Freight statements
- Cargo manifests
- Insurance Statement
- Copy of Tax Clearance Certificate

### **Calculation of duty on goods that are not duty-free**

Duty is calculated on the value for duty purposes (VDP) which is derived from the Cost, Insurance and Freight (CIF) value of the imported goods up to the point of entry into Zimbabwe. In addition to the duty, the goods will attract VAT at 15%.

### **Importation by private individuals**

Private individuals also benefit from the duty free importations and can clear commercial goods up to a value of \$1,000.00 over the counter without the need to engage the services of a clearing agent. Goods in commercial quantities of a value of more than \$1,000.00 are cleared according to the procedure outlined above.

### ***Disclaimer***

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