



Energising Zimbabwe's Export Growth



GUIDE TO
Importing
in Zimbabwe

**2018
Revised
Edition**

ABOUT ZIMTRADE

ZimTrade, the national trade development and promotion organisation, is a unique joint venture between the Private Sector and the Government of Zimbabwe. It was established in 1991.

How we grow **Exports...**



Market Intelligence

We provide market intelligence through various channels such as the Trade Information Centre; In-house Publications (*Trade Directory of Zimbabwe, Newsletters and Trade User Guides*); as well as the Zimbabwe-EU Business Information Centre (Zim-EBIC).



Export Development

We nurture existing and potential exporters to become viable export entities.



Export Promotion

We promote the marketing of Zimbabwean products and services to the global market. We also facilitate and organise participation by local companies in Regional and International Trade Fairs as well as Trade Missions.



Advocacy

We engage relevant stakeholders in order to improve the ease of doing export business.

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1

Introduction

Welcome to the ZimTrade Guide to Importing in Zimbabwe. This Guide provides a basic overview of the fundamentals of importing goods into Zimbabwe, though it will not necessarily cover every detail or every possible scenario of the importing process.

The Guide covers logistical and administrative procedures involved when importing into Zimbabwe. It follows the sequential process of importing; from the time one makes the decision to import until the goods have been delivered.

2

General Regulations

Most of Zimbabwe's imports are on Open General Import Licence (OGIL) and do not require import licences or permits. For products that require import licences, the Licencing System is administered by the Ministry of Industry Commerce and Enterprise Development.

2.1 Ministry of Industry Commerce and Enterprise Development

The Ministry of Industry and Commerce is primarily in charge of administering the importation of all types of goods.

The list of goods that require Import Licences is outlined in Appendix A and can also be obtained from the Ministry of Industry Commerce and Enterprise Development offices countrywide.

There are certain products that require import permit(s) and these are issued by other Ministries and Government Departments as highlighted in 2.2.

All persons, firms and institutions are eligible to apply for Import Licences.

2.1.1 Documentation and other requirements for application for licence

Applicants are required to submit an application for Import Licence addressed to the Secretary for Ministry of Industry Commerce and Enterprise Development stating the following:

- Brief company profile indicating line of business
- Product description
- Tariff code
- Quantity (*tonnes, litres, metres, kg, etc.*)
- Purchase price per unit
- Selling price per unit
- Total value of consignment
- Country of origin
- Justification for importing (*why importing and not sourcing locally*)

Attach copies of the following documents:

- Certificate of Incorporation
- CR14 (*showing company Directors*)
- Tax Clearance certificate
- Copy of Standard Development Fund Levy receipt
- Proforma invoice

NB:

- A licence is valid for three (3) months from date of issue. The validity can be extended through a request for extension
- There is no penalty for non-utilisation of a licence or a portion of it
- Licences are not transferable between importers
- For fees and charges refer to Ministry of Industry Commerce and Enterprise Development offices
- Applications should be separate for different products

2.2 Other Government Departments and Ministries requirements

For certain products, other Government Ministries and Departments are involved in issuing Import Permits as shown in the table below:

Government Department	Products
Ministry of Lands, Agriculture and Resettlement	Plants, agricultural, and horticultural produce. An authority in the exporting country has to issue specified documents/certificates that confirm that the goods conform to the import requirements of Zimbabwe for such products
Department of Veterinary Services (<i>under the Ministry of Agriculture, Mechanisation and Irrigation Development</i>)	Domestic animals and products thereof
Zimbabwe Parks and Wildlife Management Authority	Wild animals and products thereof as well as trophies
National Museums and Monuments of Zimbabwe (NMMZ)	Relics and national monuments
Environmental Management Agency (EMA)	Hazardous substances (<i>e.g. chemicals, oils, fuels, fertilisers-AN</i>)
Registrar of Firearms	Firearms
Medicines Control Authority of Zimbabwe	Medicines

Apart from import licensing the importer has to comply with normal customs clearance procedures.

3

Determining Import Requirements

Undertaking the importation of goods can be quite costly, both in dollar terms and in management time, so it is important to carefully consider both short- and medium-term needs when deciding on an order.

Order quantities should be realistically assessed based on past experience or an accurate forecast. Over- or under-ordering is not only frustrating but can be extremely costly in the long run, so a little time and effort invested at this stage is highly recommended.

When deciding on the quantity to order, the importer needs to consider any opportunity to enjoy economies of scale. It could work out cheaper to import a whole container rather than arranging two half container loads at different intervals. Landed costs are crucial in making this important decision and this will be explained later in this Guide.

When considering the quality required, it is important to remember that different companies in different countries can have very different definitions of the same product. Ambiguity should be eliminated to ensure clear and indisputable specification of the quality required. Again it must be stressed time spent here is as important as any other aspect of importing.

4

Locating Foreign Suppliers

There are various ways through which importers can source suppliers. Suppliers can be identified:

- at trade fairs;
- through personal contact by social media, telephone, email and meetings;
- through market research using primary or secondary data sources;
- through buyers and sellers meetings, some organised by ZimTrade;
- through foreign embassies in Zimbabwe;
- through Zimbabwean embassies abroad;
- from suppliers/exporters directories.

It is important to know the supplier's capabilities and limitations before placing an order because importing is a complex and sometimes lengthy process and, once entered into, can result in substantial losses if both parties cannot meet their obligations. Hence,

- where possible, request a sample of the goods. If this is not feasible (*e.g. when importing a tractor*) then request detailed specifications and brochures;
- do due diligence for instance seek trade referrals and references from previous customers of the supplier in question. This may seem cautious, but saves on time and resources to enter an international legal suit if the supplying company folds or delivers unsatisfactory goods.

Points to Remember:

- Take some time to be sure of the quantity and quality of product required, mistakes are costly!
- As a rule, only deal with reputable suppliers.

4.1 The Role of the Supplier

Once a supplier has been identified, a written confirmation of the order is prepared. The supplier will then proceed as follows (*this is by no means complete and it's not sequential*):

- confirm receipt of the order;
- apply for all necessary permits to be able to export;
- prepare all necessary export documentation and customs clearance;
- agree with importer on mode of transport and dispatch date of the goods;
- send a full set of export documents to importer as soon as they are ready;
- depending on the terms of purchase, arrange for transport, insurance, etc; and
- load and dispatch the goods to the importer and advise of the same.

5

Calculating the Delivered Cost of Imported Products

Comparing different quotations for the goods is only effective once there is an understanding of what cost elements are included in the quoted price. There are different costs associated with importing products and these are used to calculate the total imported price or **“landed cost”** as it is known.

Quotations by suppliers may include some or all of the items specified below and it is very important to know what is included in the quotation. An explanation of the standard **Terms of Purchase** used in price quotations is provided in section 5.1

Product Cost: This is the basic price of the goods themselves.

Cost of Packaging: Goods to be exported usually require extra or special packaging to ensure their safe carriage. This cost is usually disguised in a higher product cost.

Cost of Freight: Whether the goods are ferried by air, sea, road, rail or a combination of these, every carrier will have its own charge. The total of these charges will give the cost of freight.

Handling Costs: Goods will need to be loaded onto, and unloaded off the different modes of transport and this result in handling costs.

Insurance: Sometimes goods will need to be insured against damage or theft until they reach the mentioned destination.

Duties, Import Tax and Surtax: Duty is a charge levied by the Government on goods entering Zimbabwe. The duty depends on the type and/or the quantity/value of goods which are being imported.

Import Tax and Surtax are duty-related charges which are also levied by the Government.

All three will be discussed in greater detail later on.

Customs Clearing Agent Charges: A Customs Clearing Agent is a party authorized by international customs authorities to certify and manage consignments between countries. It is a specialised area and so he / she will undertake to move goods through the entire process and for this will charge a fee. Again we will go into more detail later.

A Company is considering importing a consignment of tyres. Before looking into the idea in detail there is need to know the full costs, so that the company can assess the financial feasibility. The following calculations are carried out.

Description	COST (\$)
Product Cost including cost of packaging (10 metric tons of tyres)	250
Cost of Freight	20
Insurance	5
Duties and taxes	160
Clearing Agent Fee	15
TOTAL DELIVERED OR LANDED COST	450

NB: Calculation of duty will be covered in detail later.

5.1 Terms of Purchase or Incoterms

As described in Section 5, the total landed price of an import includes many components such as the purchase price, transportation and handling costs, insurance, etc.

When foreign suppliers quote for the supply of particular goods they may include some or all of these items in their quoted price. It is very important to understand exactly what is covered. In order to facilitate this process, the International Chamber of Commerce (ICC) has developed a set of standard Terms of Purchase, entitled Incoterms. These are basically a ready-made set of agreements which dictate the exact responsibilities of both the parties entering a cross-border transaction. An explanation of these terms is presented below followed by a summarised table. Inco-terms 2010 are the ones which that are currently in use.

When studying Incoterms, the two important factors to look at are:

- at what exact point does the supplier deliver the goods and cease to be responsible for them
- which costs are the supplier's and which are the importer's?

The most commonly used Terms of Purchase are:

Ex-Works (Named Place) - The price of goods paid to the supplier is solely for the goods themselves.

Free-Carrier (FCA) cost - The price quoted includes all charges up to the point where the cargo is handed over to the first carrier, including export customs formalities. Responsibility for insurance and freight rests with the buyer.

Free On Board (FOB) (Named port of shipment) - The supplier must transport the goods to the point of dispatch in the foreign country.

Carriage Paid To cost (CPT) - Here the supplier quotes the price that includes the cost of goods and their transportation to a named point of destination but excludes the cost of insurance. Insurance is the responsibility of the buyer in this case.

The supplier packs and marks as agreed and required; books and pays freight cost to agreed destination; clears goods for Export; gives buyer sufficient notice of delivery; provides and pays for necessary documents; provides necessary information to buyer to assist Import clearance; does not take main carriage transport risk. The buyer assumes main carriage transport risk.

Cost and Freight (CFR) (Named place of destination) - The supplier is responsible for all costs excluding the cost of Insurance up until the named port. For example, if the terms are CFR (*Harare*), then the supplier is responsible for all costs, excluding insurance, until the goods are signed for in Harare. CFR is to be used for sea or inland waterway transport.

The suppliers' responsibilities include: Booking the vessel; Arranging delivery and loading of goods on board vessel; paying Freight cost to destination port; providing buyer with transport documentation; clearing for Export; giving delivery notice to buyer.

Cost, Insurance and Freight (CIF) (Named port of destination) - The CIF Terms of Purchase are an expansion of CFR with the addition of insurance.

With a CIF arrangement, the Supplier (not the buyer) assumes the risk (and therefore is responsible for purchasing insurance) for the goods during transit from origin to the port of destination.

Cost and Insurance Paid To (CIP) cost - Under this term, the supplier quotes a price which includes the cost of the goods, the insurance and all freight charges up to the named point of destination. The exporter must arrange and pay for insurance and freight and include the cost of these in the invoice to the buyer.

Deliver Duty Paid (DDP) (Named port of destination) - The supplier is responsible for all costs up until the goods are delivered at the warehouse of the importer. This type of agreement is not normally used because of its huge risk implications to the supplier.

The following table summarises the costs involved for both the seller and buyer (*importer and exporter*) for the common Inco terms. Incoterm 2010

Incoterm 2010	Export customs declaration	Carriage to port of export	Unloading of truck in port of export	Loading on vessel/ airplane in port of export	Carriage (Sea/Air) to port of import	Insurance	Unloading in port of import	Loading on truck in port of import	Carriage to place of destination	Import customs clearance	Import duties and taxes
EXW	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
FCA	Supplier	Supplier	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
FOB	Supplier	Supplier	Supplier	Supplier	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
CPT	Supplier	Supplier	Supplier	Supplier	Supplier	Buyer	Buyer/Supplier	Buyer/Supplier	Supplier	Buyer	Buyer
CFR	Supplier	Supplier	Supplier	Supplier	Supplier	Buyer	Buyer/Supplier	Buyer	Buyer	Buyer	Buyer
CIF	Supplier	Supplier	Supplier	Supplier	Supplier	Supplier	Buyer/Supplier	Buyer	Buyer	Buyer	Buyer
CIP	Supplier	Supplier	Supplier	Supplier	Supplier	Supplier	Buyer/Supplier	Buyer/Supplier	Supplier	Buyer	Buyer
DDP	Supplier	Supplier	Supplier	Supplier	Supplier	Supplier / Buyer	Supplier	Supplier	Supplier	Supplier	Supplier

NOTE: Buyer - The company which is sourcing the goods. Supplier - The company which is selling the goods.

5.2 Comparing quotations

Tech Sales (Pvt) Ltd wishes to import 10 soft drink vending machines. Of the suppliers they sourced, two quotations are now to be considered (both suppliers are located in Amsterdam). The machines will be transported by ship in both instances.

Supplier A	10 model Z vending machines	FOB	\$745
Supplier B	10 model Z vending machines	CIF	\$800

Tech Sales now want to work out what the "Landed Costs" are in both instances. They construct the following table to illustrate the costs which must be added to find out the final price.

	Supplier A	Supplier B
Quotation	\$745 (FOB)	\$800 (CIF)
Product & Packaging	(included in quote)	(included in quote)
Cost of freight	\$35	(included in quote)
Handling costs	(included in quote)	(included in quote)
Insurance	\$20	(included in quote)
Duties & Taxes	\$106.30	\$105
Clearing Agent Fee	\$15	\$15
TOTAL LANDED COST	\$921.3	\$920

Purely from an economic point of view it would seem that Supplier B is the quote to accept. There are also other factors that make Supplier B more competitive. With the FOB terms, Tech-Sales must arrange insurance and freight themselves, and this means management time that is also an expense.

For a new importer, CIF is the best Term of Purchase to use. The supplier handles the logistics of transit and insurance and is probably experienced in this area.

Points to remember:

- When working out quoted costs, the easiest approach is to determine which costs are "extra" to the Incoterm. Remember, to agree the incoterm to be used and verify the cost items based on the agreed term;
- Consider the value of management time. More importantly, experience in the importing business is crucial and if there is no enough experience, allowing an experienced supplier to handle the process could be safer in the long term.

6

Moving the Goods

As mentioned in section 5.1, it is preferable to let the supplier arrange for the shipment of goods, as they will generally be more familiar with the shipping facilities and processes in their own country. However, if the importer decides to organise the shipment, the following additional responsibilities should be considered:

- packing of the goods for shipping;
- organising shipping as well as processes and procedures thereof;
- insurance of the goods during transit.

The specific requirements under each of these areas are explained below.

6.1 Packing of Goods

Goods may be packed for shipping from the country of origin in a variety of ways. The importer must make the decision as to how goods are to be packed for transit. The following options are available.

i) Containers -These are large steel boxes in which goods may be packed for transportation. For most goods this is the safest and most convenient method but it is not the cheapest. Containers come in a number of sizes. The most commonly used containers are general purpose containers. Refrigerated containers (Reefers) are available for perishable goods. Air Cargo is packed into specialised containers, which are more suitable for air transit.

ii) Consolidated Cargo -Consolidation of cargo is where several importers pool together cargo to make a load which is large enough to be transported economically. Consolidations are comparatively cheaper but have their own associated problems. There may be dispatch delays as the load waits to reach a transportable volume (*this can run into months!*). There may be delays at border posts that have nothing to do with the importer's goods. Delays by individual importers in preparing documentation, raising required duties, import taxes and surcharges may also hold up a shipment.

iii) Break Bulk -When goods are transported as loose pieces they are called break bulk. The importer must instruct the supplier on exactly how the goods are to be packed, i.e. they will be shipped exactly as the supplier delivers them to the mode of transport.

6.2 Deciding the Mode of Transport

It is also important to decide whether to transport the goods by road, rail, sea or air. Important considerations on the choice of mode of transport are:

Nature of Goods - Value

- Weight

- Volume

- Perishability

Urgency - Whether goods are urgently required or not

Cost - Amount of money to be paid on freight will impact on the duty to be paid, and ultimately on the selling price of the goods.

Arranging for Transport

Where the goods have been purchased on EX-WORKS or FOB terms, the importer has to arrange with a transporter to move the goods.

Arranging for transport involves the following:

- contacting and selecting a transporter: Select a reputable transporter by asking colleagues or other firms for referrals;
- advising transporter of details of consignment: Describe the type of product, weight and measurement, country of origin and when goods are required;
- agreeing on the freight charge and payment terms as well as getting this confirmed in writing;
- advising the supplier of details of the transporter and when the goods will be uplifted, confirming in writing and sending a copy to the transporter.

NB: Transport rates should be sought before purchasing so that the costs can be included in the product's landed cost for pricing purposes.

6.3 Insurance for Goods in Transit

Transit Insurance covers the goods against all risks while in transit only. The insurance expires as soon as the importer has received the goods.

How to Apply for Cover

The importer contacts Insurance Brokers or General insurance Companies. The importer must disclose in full the following product details:

- Full description of goods
- FOB Value of goods
- Type of packaging
- Mode of transport
- Country of origin

The insurance company/broker will issue an insurance certificate and a premium is payable.

7

Getting the Goods Through the Border

This is the most complicated part of the importing process and specialist knowledge is needed to ensure that the goods are moved through the border as quickly as possible and at a minimum of cost.

7.1 Zimbabwe Revenue Authority (ZIMRA)

ZIMRA's mandate is to facilitate the movement of goods into and out of Zimbabwe as well as to collect revenue (*duties, surtaxes and import taxes*) on behalf of the Government of Zimbabwe. To do this accurately, ZIMRA need to establish two important aspects of the goods in question:

- the value of the goods for duty purposes
- the correct definition of the goods according to the Tariff Handbook. This may seem straight forward enough, but as we will see arriving at the correct value and definition of the goods can often present challenges. If there is any mistake in any part of this process (*whether accidental or not*) there will be both delays and fines or seizure of the goods.

NB: While it is not a requirement, it is recommended that first time importers use the services of a ZIMRA registered customs clearing agent.

7.2 The Customs Clearing Agent

The customs clearing agent specialises in providing customs clearance services and will complete all the necessary procedures including fill out and submitting all relevant forms to ZIMRA. Charges for this service will vary and normally it will be around 2% of the CIF value of the goods.

7.3 Goods Declaration Procedure

Declaration entails classifying the goods under the correct description (*tariff heading*), the correct purchase price, correct freight and insurance paid and the correct origin of the goods. The origin of goods should be substantiated by a certificate of origin (*from the supplier*).

Documentation required when clearing commercial importations

- Bill of Entry (*Form 21*)
- Suppliers' invoices
- Export or Transit Bill of Entry from the country of export (*where applicable*)
- Bill of Lading (*where applicable*)
- Value Declaration Forms
- Rail Advice Note
- Freight statements
- Port Charges Invoices (*where applicable*)
- Agent/Importer's Worksheet
- Original Permits, Licences, Duty Free Certificates, Rebate Letters, Value Rulings (*where applicable*)
- Copy of Tax Clearance Certificate (*ITF 263*) should be attached
- Certificate of Origin (*CoO*) (*where goods are being imported under a Preferential Trade Agreement and qualify for zero or reduced customs duty*)

N.B. Zimbabwe has Trade Agreements with various countries and groupings of countries (e.g. SADC, COMESA, Zimbabwe-Mozambique, Zimbabwe-Malawi, Zimbabwe-Botswana, Zimbabwe-South Africa and Zimbabwe-Namibia). Trade Agreements seek to encourage trade through the reduction or eliminating of customs duties on qualifying goods traded between signatory countries.

Zimbabwean importers should request for the CoO from their supplier and submit the certificate to ZIMRA in order to be granted the benefit.

To learn more about Trade Agreements refer to ZimTrade's "Guide to Zimbabwe's Trade Agreements".

7.4 Value Declaration

When declaring the value of goods, Defined Value must be used. Defined Value refers to the value of the goods for duty purposes, import tax and surtax and is also referred to as Value for Duty purposes (VDP).

Declaring the value of goods is not always as simple as one would think. In the majority of cases, the Transaction Value of the goods is used. Transaction value is the actual price paid or payable for the goods as sold for export to Zimbabwe.

However, when disagreement or doubt arises concerning the value of imported goods the Commissioner of Customs & Excise can use one of five alternatives available if he feels that the alternative more accurately reflects the value of the goods. An example of an alternative valuation method is comparing the goods to other similar goods which have recently been imported.

With the correct value of the goods established, the exact amount of duty and taxes to be levied can be calculated by correctly identifying which tariff heading the goods fall under.

7.5 Using the Tariff Handbook

All goods are classified according to tariff codes (numbers) in the Tariff Handbook. The tariff handbook can be purchased from **Government Publications (Cecil House - Jason Moyo Ave/Cnr Third Street, Harare)**.

To illustrate let us look up "Tyres".

By function these could be found under "motor vehicle spare parts" i.e. Chapter 87 of the Tariff Handbook, and under 8708 (*wheels and parts*) we find the possible tariff to be 8708 7090. Yet by material used we find that this is an article made of rubber i.e. Chapter 40. By going through the chapter subheadings (*i.e. 4001, 4002, etc*) subheading 4011 gives us tyres for motor vehicles. Tariff 4011 1090 when compared to 87087090 (*unspecified wheel parts*) turns out to be the correct tariff because it is a more definitive description of Tyres. A sample page of the tariff book is in the appendices.

Duty will be calculated as a percentage of the VDP and this percentage will depend on the goods' correct heading.

Surtax will be calculated as a percentage of the VDP and this percentage will depend on the goods' correct tariff heading.

Import tax will be calculated as a percentage of the VDP + Duty and again this percentage will depend on the goods' correct tariff heading.

Implications of Wrong Calculations

The Zimbabwe Revenue Authority will impose fines for under declaration of duty, regardless of the reason for the error. The minimum fine is currently 100 % of the amount that you have been under charged. If the value of the under-declaration is only \$1 then you also pay another \$1 for fine, making the total cost \$2.

7.6 Calculation of Customs Duty, Import Tax and Surtax (*on customs work sheet*)

A worksheet shows how the calculation is done. Hand write it but make sure it is clearly legible. Let's look at an example of how one importer did his calculations. He wishes to import a consignment of tyres from South Africa

Transaction Value (*price paid*) \$250 000.00

Tyres are one of the types of goods for which duty is calculated per KG. The consignment of tyres weighs 10 metric tonnes. Assuming that the duty for tyres is US\$10 per KG, the duty for the consignment is calculated as:

Duty = 10, 000kg @ \$10.00 per kg = \$100 000.00

The value for Duty Purposes of the consignment of tyres is:

Transaction Value	\$250 000.00
Freight	\$20 000.00
Insurance	\$ 5 000.00
VDP	\$275 000.00

Surtax is expressed as a percentage, in the vast majority of cases this is 10%, which is determined by the Customs and Excise suspension list.

Import Tax = 15% of (\$275 000 + \$100 000) = \$56 250.00

VDP	\$275 000.00
Duty	\$100 000.00
Surtax	\$27 500.00
Import Tax	\$56 250.00

7.7 Business Partner Number

Every regular importer must apply to ZIMRA for a Business Partner Number (*BPN*). BPN is simply a computer reference or identification code for each importer.

Registering for a BPN: Registration forms are available free of charge from ZIMRA offices and this is where completed forms should be returned. The importer's BPN must be entered on Form 21.

7.8 Information for Customs Clearance

The Information comes from the following sets of documents depending on the mode of transport used.

Importation by air

- Supplier's commercial invoice showing the FOB value
- Airway Bill showing the freight charge
- Insurance certificate showing the premium
- Certificate of Origin (*if applicable*)

Importation by sea through rail or road

- Supplier's commercial invoice showing the FOB value
- Bill of Lading confirming transportation by sea
- Ocean freight statement showing freight charges
- Insurance Certificate
- Rail Advice Note or Road Consignment Note showing rail or road charges respectively
- Other costs from Way Bill
- Certificate of Origin (*if applicable*)

All the above documents must agree in terms of the product details, description, price, supplier and consignee.

7.9 Guidelines for Commercial Clearance of Imports

Commercial Importation - these are the goods imported for commercial purposes by any individual or organisation. Clearance of such importations is done by a Bill of Entry, which is processed in the ASYCUDA World; hence an importer should have a BPN, which is activated for Customs purposes.

The documentation is complex as mainly coded language is used, hence the need to engage the services of a ZIMRA registered clearing agent.

The process of clearing goods by an agent is as follows:

- Documents are registered into ZIMRA system (*ASYCUDA World*) for assessment
- When documents are assessed the Agent prints the Bill of Entry and attaches it to Import documents
- Agent takes documents to ZIMRA for release and stamping of all documents
- When documents are released and stamped, the Agent goes to the Airline/Container Depot to collect cargo/goods
- At the Airline Warehouse/Container Depot, the agent submits the cleared documents to ZIMRA for acquittal and cargo collection authorization
- ZIMRA checks in the ASYCUDA World to confirm that the goods were cleared and correct duties collected
- The goods are released to the agent

7.9 Clearing Goods Under Bonded Warehouse

Where goods are going into Bond, i.e. into a Customs Bonded Warehouse, the goods will be stored under Customs authority and supervision. Duty will only be paid when such goods are removed from the bonded warehouse for consumption/use.

7.10 Inspection of Goods

Obviously the importer/agent must inspect the goods before signing for them. If the goods are damaged in any way or the quantity is less than what was originally shipped, this must be notarized for the insurance claim purposes.

7.11 Customs Duty Drawback

Importers have a facility to claim back the duty paid if the goods imported are finally re-exported. There are three scenarios when duty drawback can be claimed:

- imported duty-paid goods, which are re-exported unused and in their original state;
- excise or surtax paid goods, which are re-exported unused;
- imported duty-paid materials contained in manufactured goods which are exported unused in their state.

Advice about duty drawback is available from ZIMRA or from clearing agents.

8

Appendices

- (a) List of goods that require Import Licences
- (b) Form 21 Sample

APPENDIX A - List of goods that require Import Licences

Milk (<i>liquid and powder packed for resale</i>)
Potatoes, tomatoes and onions
Biscuits and yeast
Soap and soap preparations (<i>soap preparations put for retail shops</i>)
Plastics bags of polymers
Tubes, pipes, conveyor belts and rubber hoses
Sugar
Poultry
Meat of Swine
Palm stearine, palm kernel oil
Animal oil and fats (<i>lard, tallow, dripping</i>)
Butter, cream, ghee
Cashew nut oil
Cement
Coconut oil
Fertiliser
Margarine
Raw sugar
Refined sugar
Timber
Timber products
Vegetable acid oil
Vegetable fats
Vegetable oils
Paraffin
Petrol
Diesel
Liquid Petroleum Gas (LPG)
A1 Jet
Industrial equipment/machinery
Machinery
Scrap arising from manufacturing process
Gypsum
Melamine boards
Cooking oil
Animal oil and fats (<i>lard, tallow, dripping</i>)
Hides and skins of ungulated animals, whether cured or uncured
Articles of second hand undergarments of any type, form or description, whether purchased, donated or procured in any manner

APPENDIX B - Bill of Entry (Form 21) Sample

ZIMBABWE Customs and Excise Bill of Entry
From No. 21

Page 1 of
Total No. of item

1. EXPORTER C.A.N.			2. CLEARANCE OFFICE CODE		FOR OFFICIAL USE ONLY	
			3. C.P.C.			
6. IMPORTER CONSIGNEE C.A.N.			4. MANIFEST NUMBER		5. AWB No./R.A.N.B/L No.	
			7. TRANSIT SHED CODE		8. FRONTIER OFFICE CODE	
13. DECLARANT/AGENT C.A.N.			9. ACCOUNT HOLDER NO.		10. PREPAYMENT ACCOUNT NO.	
			11. LICENCE		12. VALUE DEDUCTED	
14. DECL. REF.			15. COUNTRY WHENCE CONIGNED/ 1st DESTINATION		16. DATE OF ARRIVAL/DEPARTURE	
			17. RATE OF EXCHANGE		18. COUNTRY OF DESTINATION	
21. FLIGHT DETAILS/VEHICLE REGISTRATION NO./TRAINNO.			19. ATTACHED DOCUMENTS		20. WAREHOUSE CODE/ADDRESS or REMOVAL DESTINATION or PORT OF EXIT	
22. PLACE OF DISCHARGE, LOCATION OF GOODS			23. EXCH. CONTROL DECL/E/I.S. REF			
24. MODE PF TRANSPORT	25. NATIONALITY	26. TOTAL NO. OF PKGS	27. VALUATION METHOD/RULING		28. PRECEDING DOC. REF.	
ITEM NO. NO. 1	a. MARKS & NOS./CONTAINER IDENTITY		c. C.P.C.		d. COMMODITY CODE	
	b. DESCRIPTION OF GOODS		e. NET WEIGHT		f. 1st SUPPL. QUANTITY	
			g. INVOICE VALUE		h. GROSS WEIGHT	
	h. COUNTRY OF ORIG./DESTION		j. AGREEMENT		k. GROSS WEIGHT	
	i. FREIGHT		m. INSURANCE		n. OTHER COSTS	
	p. CURRENCY CODE		q. 2nd SUPPL. QUALITY		r. NUMBER OF PACKAGES	
	REVENUE INFORMATION					
	TAX TYPE & CODE		DEFINED VALUE	RATE	AMOUNT	v. TOTAL
	s. DUTY					
	t. IMPORT TAX 30					
u. SURTAX 32						
ITEM NO. NO. 2	a. MARKS & NOS./CONTAINER IDENTITY		c. C.P.C.		d. COMMODITY CODE	
	b. DESCRIPTION OF GOODS		e. NET WEIGHT		f. 1st SUPPL. QUANTITY	
			g. INVOICE VALUE		h. GROSS WEIGHT	
	i. COUNTRY OF ORIG./DESTINATION		j. AGREEMENT CODE		k. GROSS WEIGHT	
	l. FREIGHT		m. INSURANCE		n. OTHER COSTS	
	p. CURRENCY CODE		q. 2nd SUPPL. QUANTITY		r. NUMBER OF PACKAGES	
	REVENUE INFORMATION					
	TAX TYPE & CODE		DEFINED VALUE	RATE	AMOUNT	v. TOTAL
	s. DUTY					
	t. IMPORT TAX 30					
u. SURTAX 32						
SUMMARY TOTALS		DUTY	IMPORT TAX	SURTAX	32. TOTAL PAYABLE	
29. THIS PAGE					ZWS	
30. BFWDEX CONT PAGE(S)						
31. TOTALS						
33. DECLARATION I, _____ the undersigned of _____ being the _____/s agent* do hereby declare that the information and particulars contained herein are true and complete and accept fully the conditions and requirements attaching to the use of the CPC's used herein. SIGNATURE _____ DATE _____ TEL NO _____					FOR OFFICIAL USE ONLY	

† Insert importer, exporter or producer as appropriate

*delete inapplicable



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