



PUBLIC NOTICE:

EXCLUSION OF PRE-OWNED SPECIFIED VEHICLES FROM WAREHOUSING & CLEARANCE OF CURRENTLY WAREHOUSED PRE- OWNED VEHICLES

The Zimbabwe Revenue Authority (ZIMRA) hereby wishes to inform its valued clients namely importers, clearing agents, operators of bonded warehouses, all other stakeholders and the general public of the following requirements pursuant to the promulgation of **Statutory Instrument 9 of 2022 [Customs and Excise (General) (Amendment) Regulations, 2022 (No. 106)]**.

1. Pre-owned motor vehicles answering to the **HS Tariff Headings and Commodity Codes** specified below were excluded from clearance into bonded warehouses with effect from the **1st of December 2021**.

**8702.30.00; 8702.40.00; 8702.90.20; 8702.90.90; 87:03; 8704.21.20;
8704.21.30; 8704.21.40; 704.21.50; 8704.21.90; 8704.31.20; 8704.31.30;
8704.31.40 and 8704.31.90**

In view of this development, the provisions of **Section 74 of the Customs and Excise (General) Regulations** now exclude the entry for warehousing of the specified vehicles which should be cleared for consumption on entry.

For the avoidance of doubt, "**pre-owned vehicle**" has the same meaning as "**used or second-hand vehicle**".

2. Any pre-owned vehicle specified by code as above should therefore be entered for direct consumption on entry. All pre-owned motor vehicles that were appropriately entered for warehousing in bonded warehouses before the **1st of December 2021**, but still remain warehoused as of today must be entered for consumption by not later than **31st of May 2022**, failure of which they will be declared forfeited to the State for appropriate disposal as provided for in the aforementioned legislation.
3. Should there be need for clarifications regarding the implementation of these provisions, all importers, clearing agents, operators of bonded warehouses, the

general public and any other affected stakeholder, are hereby advised to approach the ZIMRA office nearest the bonded warehouse in/at which the vehicle subject matter of their concern has been warehoused.

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