



ZIMRA
Zimbabwe Revenue Authority

PUBLIC NOTICE

FLEXIBLE CUSTOMS ADMINISTRATION MECHANISM FOR REPATRIATION OF ZIMBABWEANS

The Ministry of Finance, Economic Development and Investment Promotion has approved the implementation of a **Flexible Customs Administration Mechanism** to facilitate clearance of the repatriation of Zimbabweans from South Africa.

This measure is in addition to the existing legal framework governing returning residents, as provided for under **Section 105 of the Customs and Excise (General) Regulations and Statutory Instrument 10 of 2022**.

GUIDELINES FOR IMPLEMENTATION

Under this arrangement, the following provisions shall apply:

1. PERSONAL EFFECTS (DUTY-FREE CLEARANCE):

Personal belongings used by returning residents shall be admitted duty-free. These include clothing, furniture, kitchen utensils, and other household effects.

2. PRE-OWNED BUSINESS OR CAPITAL GOODS (REBATE FACILITY):

Used business or capital goods previously utilised by the returning resident may be admitted under rebate. This includes computers, furniture, equipment, and tools. Proof of ownership of both the business and the goods must be provided.

3. MOTOR VEHICLE CLEARANCE:

Each returning resident may import one motor vehicle under duty suspension, subject to the conditions stipulated in Statutory Instrument 10 of 2022. Value Added Tax (VAT) shall remain payable.

4. VERIFICATION AND COMPLIANCE MEASURES:

Customs authorities shall conduct thorough interviews and documentary verification to confirm bona fide returning residents and to prevent abuse of the facility by cross-border traders.

5. ASSESSMENT OF TRAVEL PATTERNS:

Passports and travel records shall be carefully examined to assess travel frequency and patterns, in order to distinguish genuine returning residents from frequent cross-border traders.

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