Traveller's Rebate

CATEGORY: TRAVELER'S REBATE

INFORMATION ONLY

Types of Traveller's Rebate

The traveller's rebate is a duty-free allowance which is granted to travellers, subject to prescribed conditions. It is divided into two categories namely total rebate and partial rebate.

Total Rebate is an allowance granted on all used personal effects. Personal effects means articles pertaining to or carried upon the body such as used clothes and toilet requisites but **excludes** such articles as radios and cameras, among others.

Partial Rebate is an allowance granted on goods imported by a traveller once a month on the date of his/her first entry into Zimbabwe in that calendar month on condition that:-

- Goods are properly declared
- Goods are not for resale or of a commercial nature
- The value of goods does not exceed US$200
- Alcoholic beverages are not more than five (5) Litres of which not more than two (2) Litres may be spirits and the traveller is 18 years and above
- The traveller is not a crew member
- The goods exclude blankets, refrigerators, laundry soap, cooking oil, stoves, beds, mattresses, flour, maize meal, sugar, meat, fish, powdered milk, yoghurt, cheese, eggs, corn puffs, jam and honey

Who enjoys traveller's rebate?

Any traveller entering Zimbabwe, namely:

- Returning residents,
- Tourists/visitors,
- Immigrants, and
- Diplomats

Any person employed as the pilot or master or any member of the crew of an aircraft or vehicle arriving from outside Zimbabwe is excluded from enjoying the travellers' rebate.

Example to demonstrate treatment of traveller's rebate:

Let us assume that our traveller who meets all the conditions that are necessary for one to enjoy the traveller's rebate is importing the following goods into Zimbabwe. The values that are indicated are values for duty purposes (VDPs):

Personal new clothing	$160
Stove	$150
Refrigerator	$120
Personal new shoes	$40
Two blankets each weighing 5 kg	$40
Iron, kettle, heater, utensils	$160
Total	**$610**

Analysis:

Goods that qualify under rebate:

Personal new clothing	$160
Personal new shoes	$40
Iron, kettle, heater, utensils	$160
Total	**$360**

Rebate allowance = $200

Excess = $360 - $200 = $160

Duty on excess = $160 x 40% = **$64**

Duty on goods that do not qualify under rebate

Duty on stove and refrigerator is $270 x 40% **= $108**

Duty on blankets is ($40 x 40%) + ($1.50/kg x 10 kg) = $16.00 + $15.00 = **$31**

Total duty payable $64 + $108 + $31 = $203

Exclusions form the travellers' rebates

The duty free allowance of USD200.00 per person granted on goods imported by travellers for their personal use no longer includes the following:

- goods which are incorrectly declared;
- goods which are imported for commercial purposes;

- alcoholic beverages in excess of five litres per traveller of which two litres may be spirits:
- goods which are imported by any member of the crew of an aircraft, ship or vehicle arriving from outside Zimbabwe;
- stoves;
- refrigerators;
- blankets;
- cooking oil; and
- laundry bar soap.
- Beds
- Mattresses,
- Flour,
- Maize meal,
- Sugar,
- Meat,
- Fish,
- Powdered milk,
- Yoghurt,
- Cheese
- Eggs,
- Corn puffs,
- Jam, and
- Honey.

This implies that importation of such goods will attract duty despite the fact that the value might be under the duty free allowance of USD200.00.