

Temporary Import Permit

CATEGORY: TEMPORARY IMPORT PERMIT

INFORMATION ONLY

REBATE OF DUTY ON TOURISTS'/VISITORS' VEHICLES AND UNDERSTANDING TEMPORARY IMPORTATION PERMIT (TIP) FOR TOURISTS'/ VISITORS' VEHICLES

Question 1: What is a rebate of duty on tourists' vehicles?

This is a rebate of duty granted to foreign registered vehicles not intended for consumption in Zimbabwe, and temporarily imported into Zimbabwe by a tourist for his own personal use, but not for disposal, trade or commercial purposes.

These vehicles are imported under a Temporary Import Permit for visitors' vehicle (TIP).

The rebate is granted in terms of Section 120 of the Customs and Excise Act [Chapter 23:02] as read with Section 104 of the Customs and Excise (General) Regulations, as published in Statutory Instrument 154 of 2001,

Question 2: Why do we have this rebate (justification for this rebate)?

This is meant to cater for visitors, including Zimbabwean citizens living abroad who come home to visit. Some will bring their foreign registered vehicles for ease of travelling from one place to another within Zimbabwe.

Question 3: Who qualifies for this rebate of duty?

Any person who is not resident in Zimbabwe but travels to Zimbabwe for a period of time specified at the time of his/her arrival.

Questions 4: Which types of vehicles qualify?

- Passenger type motor vehicles designed for transport of less than 15 people including the driver commonly known as saloon cars or sedans and station wagons
- Goods-carrying motor vehicles with a gross vehicle weight of five tonnes such as pick-ups and double-cabs
- Caravans and trailers pulled by these qualifying vehicles

Question 5: What are the conditions for granting the rebate?

- Valid driver's passport clearly indicating the duration of the stay in Zimbabwe (as shown by immigration stamp and endorsement)
- Original vehicle registration book
- If not owner-driven, letter of authority to use the vehicle in Zimbabwe from the registered owner of the vehicle
- The vehicle should be for the personal use of the visitor.

- The driver should undertake to remove the vehicle from Zimbabwe at the expiry of the TIP or at the time they leave Zimbabwe, whichever occurs first.
- The visitor is not allowed to sell, offer, or display for sale, lease, hire, lend, pledge or dispose of the vehicle in any other manner to any resident in Zimbabwe without prior written authority of the Commissioner General and payment of full duty applicable at the time the vehicle was imported into Zimbabwe.
- In the event of extended stay of the visitor, the visitor/tourist should approach the nearest ZIMRA office for extension of the TIP upon payment of Carbon Tax and insurance.
- In the event of a breakdown or an accident, the visitor should report to the nearest ZIMRA office before departing from Zimbabwe.
- Where the visitor/tourist seeks to extend the stay in Zimbabwe, one should approach the nearest ZIMRA office for an extension before the expiry of the TIP and should make sure that the requested extension period is consistent with the period granted by Immigration.
- All vehicles imported on TIP should be exported at the time of the tourist's first departure from Zimbabwe after the grant of the rebate.

Question 6: Have there been any cases of violation of the TIP conditions?

- Departing from Zimbabwe and leaving the vehicle without notifying ZIMRA
- Departing from Zimbabwe and leaving behind a broken down vehicle

Question 7: What are the consequences of breaching TIP conditions?

- Seizure of vehicle
- Levying of penalties
- Forfeiture of the vehicle to the State
- Prosecution of the offender

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