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*"ALL CORRESPONDENCE TO BE ADDRESSED TO THE SECRETARY FOR FOREIGN AFFAIRS AND
INTERNATIONAL TRADE"*

Diaspora Circular Number 1 of 2023

Ref: CX/E/408

16 February 2023

Attention: All Heads of Mission

RE: GUIDELINES ON DONATIONS FROM DIASPORA

The Ministry applauds the increase in the number of our Diaspora community who have responded positively to the call by His Excellency, the President, Dr E. D. Mnangagwa's call for the Diaspora to participate and contribute to the developmental efforts towards Zimbabwe's attainment of an upper middle-income economy by 2030.

Diasporans have been actively engaged in humanitarian and philanthropic work. It is noted the Diaspora efforts have often been frustrated by cumbersome processes of clearing donated goods which have led to the Diasporans incurring huge storage costs.

In order to ameliorate the challenges relating to clearance of donations from the Diaspora, the Ministry engaged the Zimbabwe Revenue Authority (ZIMRA) to establish procedures and guidelines for clearance of donated goods to ease the process. Below are guidelines that the Diasporans should follow:

ON DONATIONS TO SCHOOLS, COLLEGES AND HOSPITALS

Donations to schools, colleges and hospitals, may be cleared under Part III- (Conditional Entry of Specified Goods) of the Tariff Customs and Excise (Tariff) Notice SI 203 of 2022.

In this regard it is incumbent upon each individual member of the Diaspora who intends to donate goods in this category to work with the beneficiary of donations and advise the former to comply with the following:

- Ship the goods under the name of the beneficiary including bill of lading, commercial invoices and packaging list.
 - A beneficiary shall seek approval from the Secretary responsible for, either the Ministry of Primary & Secondary Education, Ministry of Higher & Tertiary Education, or Ministry of Health & Child Care depending on the beneficiary.
1. The beneficiary shall approach an approved clearing agent with the following documents;
 - a) Letter of approval from line Ministry.
 - b) Letter of donation from donor.
 - c) Bill of lading.
 - d) Commercial Invoice.
 - e) Packing list.
 2. The registered customs clearing agent shall clear the donated goods under a specific Customs Procedure Code (CPC) meant for such consignments.
 3. Consignments should be pre-cleared prior to arrival in the country and may be subjected to a physical examination by Customs. (*Critical to avert demurrage charges*)

4. Donations **should not include commercial merchandise that will be sold on arrival to the beneficiary and goods donated to individuals and used clothing.**
5. Donations for purposes of charity and to charitable organisations are treated differently from donated school and hospital requisites.

OTHER DONATIONS FOR CHARITY

Goods Donated to Associations in Zimbabwe involved in Charitable and Welfare Work

This rebate is granted in terms of Customs & Excise Act Section 120 (1) (b), as read with Section 124 of the Customs & Excise General Regulations SI 154 of 2001.

The rebate shall be granted only to organisation registered in Zimbabwe, with the Ministry of Public Service Labor and Social Welfare as a Private Voluntary Organisation (PVO) or Welfare Organisation, provided the goods will be used exclusively for charitable or welfare purposes.

The following are the conditions for clearance under the rebate of goods donated to charitable organisations:

1. Any association or organisation wishing to claim such rebate of duty shall submit to the Commissioner written particulars of—
 - a) the objects of the association or organisation; and
 - b) the goods in respect of which a rebate is sought; and
 - c) the use to which the goods are to be put; and
 - d) evidence of the donation; and
 - e) evidence of purchase of goods by a foreign organisation which is donating the goods; and

- f) any other details required by the Commissioner
2. In addition, the Chairman, Secretary or other responsible officer of an approved association or organisation importing goods in terms of this section shall—
 - a) make a declaration to the effect that the goods are being imported solely for the purpose of furthering the objects of the association or organisation and in compliance with any conditions fixed by the Commissioner.
 - b) give an undertaking that the goods will not be sold or be disposed of in Zimbabwe without the prior written permission of the Commissioner and the payment of such duty as may be due.
 3. Motor vehicles admissible under this rebate are those classified Customs Tariff heading 87.02, 87.03 and 87.04 only.
 4. To qualify under the (3) rebate above, the goods should be foreign-funded. The rebate shall not apply to goods paid for, from funds obtained from local financial institutions registered and operating in Zimbabwe unless there is proof that the funds were deposited into that local banking institution from a foreign source in order to purchase those goods for use by the charitable organisation.
 - 5. Used motor vehicles and second hand motor vehicles do not qualify for clearance under the rebate.**
 6. New clothing, shoes and bed linen do not qualify for clearance under the rebate.
 7. No association or organisation to which a rebate of duty has been granted in terms of this section shall sell or in any manner whatsoever dispose of to any person or organisation any goods in respect of which such rebate was granted within 10 years of the date of their entry under rebate, without the prior written

permission of the Commissioner and payment of the duty which would have been payable at the time of entry but for the granting of such rebate.

8. Any goods disposed of in contravention of the law shall be liable to seizure or the association or organization may be disqualified for a period of up to 5 years from the rebate of duty afforded by this section.



Mr. E. Phiri



ACTING SECRETARY FOR FOREIGN AFFAIRS AND INTERNATIONAL TRADE