



## Agricultural goods imported free of duty

It is that time again when farmers are preparing for the beginning of the forth-coming cropping season. The Customs and Excise Tariff and Value Added Tax (VAT) Regulations provide lower rates for the importation of critical agricultural goods. The table below shows a list of some agricultural machinery and livestock that can be imported duty free.

Description	Rate of duty	VAT	Surtax
Manure Spreaders and fertiliser distributors	Free	Free	Free
Haymaking machinery	Free	Free	Free
Combine harvesters	Free	Free	Free
Machines for sorting eggs	Free	Free	Free
Machines for preparing animal feed	Free	Free	Free
Agricultural tractors	Free	Free	Free
Cattle	Free	Free	Free
Incubators for poultry	Free	Free	Free
Wheat seed	Free	Free	Free
Potassium chloride/sulphate	Free	Free	Free
Live pure breeding piqs, goats and sheep	Free	Free	Free

### How are these goods cleared?

#### Commercial Imports

When goods are imported for commercial purpose, importers are required to engage clearing agents registered with ZIMRA.

Customs clearance is done on a Bill of Entry which will be lodged into the ZIMRA ASYCUDA system by the clearing agent.