Energising Zimbabwe’s Export Growth

ZimTrade, the national trade development and promotion organization, is a unique joint venture partnership between the Private Sector and the Government of Zimbabwe. It was established in 1991.

Our mandate is to Energise Zimbabwe’s Export Growth. We achieve this through offering the following services:

Market Intelligence
...by disseminating information through various platforms.

Capacity Building
...through offering export training programmes.

Export Development
...by nurturing existing and potential exporters.

Export Promotion
...through facilitating the marketing of Zimbabwean products and services to the global market.
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<th>Definition</th>
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<tr>
<td>ACP</td>
<td>African, Caribbean and Pacific</td>
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<tr>
<td>BPN</td>
<td>Business Partner Number</td>
</tr>
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<td>COMESA</td>
<td>Common Market for Eastern and Southern Africa</td>
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<tr>
<td>CoO</td>
<td>Certificate of Origin</td>
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<tr>
<td>CU</td>
<td>Customs Union</td>
</tr>
<tr>
<td>DRC</td>
<td>Democratic Republic of Congo</td>
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<tr>
<td>iEPAs</td>
<td>interim Economic Partnership Agreements</td>
</tr>
<tr>
<td>EU</td>
<td>European Union</td>
</tr>
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<td>FTA</td>
<td>Free Trade Area</td>
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<td>GSP</td>
<td>Generalised System of Preferences</td>
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<tr>
<td>MFN</td>
<td>Most Favoured Nation</td>
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<td>RoO</td>
<td>Rules of Origin</td>
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<td>SADC</td>
<td>Southern African Development Community</td>
</tr>
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<td>STR</td>
<td>Simplified Trade Regime</td>
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<tr>
<td>WTO</td>
<td>World Trade Organisation</td>
</tr>
<tr>
<td>ZIMRA</td>
<td>Zimbabwe Revenue Authority</td>
</tr>
<tr>
<td>ZNCC</td>
<td>Zimbabwe National Chamber of Commerce</td>
</tr>
</tbody>
</table>
Welcome to the ZimTrade Guide to Zimbabwe’s Trade Agreements.

Zimbabwe has various Trade Agreements with other countries and groups of countries in a Bilateral and/or Multilateral setting.

This Guide seeks to provide exporters and importers with an overview of the Trade Agreements that Zimbabwe has entered with other countries. Among other topics, the Guide covers the following:

- Purpose and Benefits of a Trade Agreement
- Rules of Origin
- Registration for a Trade Agreement
A **trade agreement** is a contract/pact between two or more nations that outlines how they work together to ensure mutual benefit in the field of trade. The most common trade agreements are of the preferential and/or free trade types that are concluded in order to reduce *(or eliminate)* tariffs, quotas and other trade restrictions on qualifying products traded between the signatory countries.

A Trade Agreement is classified as bilateral (BTA) when signed between two sides, where each side could be a country (or other customs territory), a trade bloc or an informal group of countries *(or other customs territories)*. A Trade Agreement signed by more than two sides *(typically neighbouring or in the same region)* is classified as multilateral.

Zimbabwe has entered into both Bilateral and Multilateral Trade Agreements. The Bilateral Trade Agreements are either on a preferential basis or on the Most Favoured Nation *(MFN)* basis.

Most Favoured Nation *(MFN)* is a status or level of treatment accorded by one state to another in international trade. The term means the country which is the recipient of this treatment must, nominally, receive equal trade advantages as the “most favoured nation” by the country granting such treatment. *(Trade advantages include low tariffs or high import quotas.)* In effect, a country that has been accorded MFN status may not be treated less advantageously than any other country with MFN status by the promising country.

In the case of Preferential Bilateral Trade Agreements, Zimbabwe offers/is offered better trading arrangements with the contracting partner than any other country that does not have a bilateral Trade Agreement with either country. MFN bilateral Trade Agreements offer lesser preferences to preferential bilateral arrangements.

Zimbabwe is also a member of some Multilateral Trade Agreements. These are:

- Southern African Development Community *(SADC)*
- Common Market for Eastern and Southern Africa *(COMESA)*
- Interim Economic Partnership Agreement *(iEPA)* with the European Union

### 2.1 Purpose of a Trade Agreement

The purpose of a Trade Agreement is to stimulate and encourage trade between the countries or group of countries who sign the agreement, by giving one another preferential treatment in the reduction or elimination of customs duties as well as removal/relaxation of quantitative restrictions.

Duty and import related taxes could constitute a large percentage of the final price for cross border transactions. A reduction or elimination of the duty can give the exporter a substantial advantage in terms of cost over competitors from countries that do not have similar trade agreements.

Exporters should be able to use this advantage as a marketing strategy to give their products a competitive price incentive to customers in the importing country.

- Registered exporters in Zimbabwe are able to offer favourable prices to importers in the countries Zimbabwe has preferential trading agreements with as opposed to competitors from a third country, which does not have a similar trade arrangement, given that all things are equal; and
- Similarly, registered Zimbabwean exporters will also have the same advantage over unregistered Zimbabwean exporters.

Also, the landed cost of qualifying imported products, which originate from a country that has a trade agreement with Zimbabwe, will be reduced by the amount of the duty preference.
How Does a Product Qualify for Preferential Treatment?

3.1 Rules of Origin (RoO)

Every Trade Agreement has rules that indicate how a product can be eligible for preferential treatment in duty payment. These are called the Rules of Origin (RoO).

The RoO are a set of criteria that is used to confer qualification status to products that are produced within the territories of the signatory member states. The basis of these rules is that the products must have a specific local content input from the exporting country.

In the case of bilateral or multilateral trade agreements, goods are considered originating from Zimbabwe if:

- wholly produced or grown in Zimbabwe. These include mineral products, agricultural vegetable products, live animals born and raised in the country and products obtained from hunting or fishing conducted in the country.
- if manufactured, a product must have undergone an acceptable amount of processing and have a specified percentage of Zimbabwean (local) content where the input materials used are sourced from elsewhere (another country). An example of such a product could be a locally assembled radio or plastic injected products.

For instance, using the Zimbabwe/Botswana preferential bilateral trade arrangement: if a Zimbabwean business wishes to export a consignment of radios to Botswana, the products may or may not qualify under the agreement depending on where and how the radios were manufactured.

If the radios were initially imported in a finished state from any other country, they will not qualify since there was minimal Zimbabwean input or content except for packaging perhaps.

If some components of the radios were produced in Zimbabwe or if the assembling of the radios was done in Zimbabwe they may qualify, depending on the level of local input and value addition.

3.2 Local Content Requirement

The definition of local content requirement is specific to each individual Trade Agreement and it is under this primary criterion that manufactured goods/products may or may not qualify. A careful reading of the rules and regulations of each agreement is vital.

In the event the products were manufactured in two or more countries, origin is obtained in the country where the last substantial economically justified working or processing is carried out.

In any agreement there is a list of simple processes, which are not considered to fulfil the requirements of the product having undergone an acceptable amount of processing. Examples of this would be assembly of components and/or parts; mixing or blending of ingredients; preservation of goods in storage or during transportation; marking and labelling; packaging, repackaging or decanting; washing, painting and cutting up.

Under some agreements such as, the interim Economic Partnership Agreement and COMESA Free Trade Area, exporters can benefit from Single Transformation which allows importation, from third countries, of inputs such as textiles (fabrics) and leather to manufacture finished products such as garments, shoes, bags etc. for export.
3.2.1 Calculation of local content - An illustrative example

Imagine there is a Zimbabwean company based in Marondera called Bold Fencing Security (Pvt) Ltd, producing a variety of wire products including high security fencing. The company wants to export its products to Botswana under the Zimbabwe/Botswana Bilateral Trade Agreement.

The company has enjoyed moderate growth on the domestic market and has recently won a tender to supply US$300,000.00 worth of fencing to the Botswana Department of National Parks. It has not yet registered for a preferential treatment.

The company imports the galvanised steel wire from a South African supplier, which contributes a large proportion of the cost of the finished product. Under the Zimbabwe/Botswana Trade Agreement, the local content of the products to be exported must be at least 25% as illustrated below. The breakdown of the costs is as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Origin</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Galvanised wire</td>
<td>imported</td>
<td>$4 000</td>
</tr>
<tr>
<td>Direct labour</td>
<td>local</td>
<td>$1 500</td>
</tr>
<tr>
<td>Other raw materials</td>
<td>local</td>
<td>$1 500</td>
</tr>
<tr>
<td>Direct Overheads</td>
<td>local</td>
<td>$2 000</td>
</tr>
<tr>
<td>Administration Cost</td>
<td>local</td>
<td>$1 000</td>
</tr>
<tr>
<td><strong>Total Operation Cost</strong></td>
<td></td>
<td>$10 000 (100%)</td>
</tr>
<tr>
<td><strong>Total Import costs</strong></td>
<td></td>
<td>$4 000 (4 000/10 000 x 100) = 40%</td>
</tr>
<tr>
<td><strong>Total local Cost</strong></td>
<td></td>
<td>$6 000 (6 000/10 000 x 100) = 60%</td>
</tr>
</tbody>
</table>

Once the company is itself satisfied that their fencing does indeed have at least 25% local content they can proceed to apply. The company needs to apply in writing to ZIMRA, furnishing them with the details of the company and inputs of the production process.

The ZIMRA officials analyse the costing and determine if the fencing does indeed qualify under the agreement.
How to Register for a Trade Agreement

In order to qualify under most of the Bilateral and the Multi-lateral Trade Agreements it is necessary for the company/exporter to register with ZIMRA.

Application for registration can be made through any ZIMRA office.

4.1 Registration Requirements

The registration process for the Bilateral and Multilateral Trade Agreements is exactly the same. To enable the ZIMRA officials to verify the eligibility of the products, the company/exporter is required to submit the following:

a) For manufacturers:
- a formal application letter (on company letterhead/logo) to be registered under the agreement. (See sample letter below);
- valid tax clearance certificate;
- copy of Certificate of Incorporation;
- list of contact persons together with their cell numbers and physical addresses;
- a list of products intended for export (tariff headings optional);
- a step-by-step description of the manufacturing process for each product;
- CR14 (identifies the principal officers for a company);
- a sketch of factory, showing machinery layout; and
- a factual cost analysis of the products intended for export (the cost of production must be based on the actual production cost for a period of not less than 3 months).

The following documents must also be submitted in support of the cost analysis:
- an invoice of each type of raw material used and where they are sourced from (tariff headings optional). For imported raw material, supporting import documents should be submitted;
- list of employees in the factory and their wages including supervisory and management staff (this should be accompanied by wage sheets);
- job description of each category of employee;
- proof of factory overheads i.e. rent, electricity water etc; and value of building or lease.

N/B: For wholly produced products, there is no need to submit the cost analysis.

ZIMRA officers carry out inspections on premises to verify facts in the application(s).

If application is successful ZIMRA gives a registration number to be quoted on all Certificates of Origin each time the products are exported.

b) For commodity brokers, merchants and distributors
- a formal application letter to be registered under the agreement
- a certified copy of the certificate of incorporation
- a valid tax clearance certificate
- list of contact persons
- a list of products intended for export
- a letter from the manufacturer of products they intend to export authorizing the distributor/merchant/broker to export their products
- manufacturer’s registration letter to export the particular products for which they (i.e. commodity brokers, merchants and distributors) are seeking registration.
4.2 Sample Application Letter to Zimbabwe Revenue Authority

The Commissioner General
Zimbabwe Revenue Authority
89 Nelson Mandela Avenue
P.O. Box CY78
Harare

Dear Sir,

Application for Registration to Export under the Zimbabwe/Botswana Trade Agreement

We, Bold Security Fencing (Pvt) Ltd, wish to be registered as an exporter to enable us to benefit from the Bilateral Trade Agreement between Zimbabwe and Botswana.

The product, which we wish to export under this agreement, is Galvanised Fencing. We have attached separately the documents and information required for the registration.

Should you require an expansion or clarification of any of the supporting documents, please do not hesitate to contact us.

Yours faithfully,

........................................
H. Musundire
Managing Director
5.1 Preferential Bilateral Trade Agreements

Zimbabwe currently has five (5) operational preferential bilateral trade agreements under which exporters can benefit. These are:

- Zimbabwe and Botswana;
- Zimbabwe and Malawi;
- Zimbabwe and Mozambique;
- Zimbabwe and Namibia;
- Zimbabwe and South Africa.

5.1.1 Zimbabwe - Botswana
Ratified in 1988, reciprocal duty free trade on all products grown, wholly produced, or manufactured wholly or partly from imported inputs subject to a 25 percent local content requirement.

5.1.2 Zimbabwe - Malawi
Implemented in 1995, this is a reciprocal trade agreement, with 25 percent domestic value added requirements.

5.1.3 Zimbabwe - Mozambique
Signed in January 2004, this agreement entered into force in March 2005. Its objective is to eliminate tariff and non-tariff barriers and also to cooperate in customs and trade promotion. The agreement provides for duty free trade between the two members with the rules of origin specifying a 25 percent domestic value added.

Excluded from the agreement are refined and unrefined sugar, Coca-Cola/Schweppes soft drinks, firearms, ammunition and explosives, motor vehicles and cigarettes.

5.1.4 Zimbabwe - Namibia
A reciprocal agreement in effect since 1992, subject to rules of origin that require at least 25 percent local content for manufactured products and that Zimbabwe and Namibia should, as exporters, be the last place of substantial manufacturing.

5.1.5 Zimbabwe - South Africa
A duty free regime or preferential tariff quota applies to items including dairy products, potatoes, birds and eggs. Specified types of woven fabric, for example cotton, are subject to concessional tariff rates when they meet the specified levels of Zimbabwean content: 75 percent in most cases. The most recent version of the agreement was signed in August 1996 at which time the tariffs and quotas on textile imports into South Africa were lowered.

5.2 Multilateral Trade Agreements

5.2.1 SADC Trade Protocol
Zimbabwe implemented the SADC Trade Protocol on 1 June 2001. The Protocol is an agreement between SADC Member States (refer to appendix 7.1) to reduce customs duties and other barriers to trade on products from each other. By lowering customs duties and removing other barriers to trade, the SADC Member States intend to promote economic growth and regional integration. By January 1, 2008, most customs duties (on 85% of tariff lines) had been eliminated for goods originating from SADC Member States.

SADC Rules of Origin (RoO)
 Preferential tariff rates are granted to products that meet the SADC RoO and are accompanied by a SADC Certificate of
Origin. products are accepted as originating in a Member State if they are consigned directly from a Member State to a consignee in another Member State and:

1. They have been wholly produced (e.g. mineral products extracted from their ground or sea bed; vegetable products harvested locally; live animals born and raised locally; products obtained locally from live animals; and products obtained by hunting or fishing conducted locally).

2. They have been produced in the Member State wholly or partially from materials imported from outside the Member States or of undetermined origin by a process of production which effects a substantial transformation of those materials such that:
   • The Cost Insurance Freight (C.I.F) value of those materials does not exceed 60% of the total cost of the materials used in the production of the goods, or
   • The value added results from the process of production accounts for at least 35% of the ex-factory cost of the goods, or

3. There is a change in the tariff heading of a product arising from a processing carried out on the non-originating materials. Every product has a tariff heading, or classification, according to the Harmonised System (HS) of coding. The SADC RoO make provision for some products that contain non-SADC materials, once substantially transformed, to be originating, provided that the final product has a different tariff heading at four digits or sub-heading at a six digit level, from that of a constituent material.

SADC Cumulative Treatment
Raw materials or semi-finished goods originating in any of the Member States undergoing working or processing either in one or more Member States shall, for the purpose of determining the origin of a finished product, be deemed to have originated in the Member State where the final processing or manufacturing takes place.

5.2.2 COMESA Free Trade Area
The Common Market for Eastern and Southern Africa (COMESA) is a regional integration grouping of African States which have agreed to promote regional integration through trade development and to develop their natural and human resources for the mutual benefit of all their peoples.

COMESA Member States established a Free Trade Area (FTA) on 31 October 2000 after a sixteen year period of progressive trade liberalisation through reduction on intra-COMESA tariffs. Fourteen States (Burundi, Comoros, Djibouti, Egypt, Kenya, Libya, Madagascar, Malawi, Mauritius, Rwanda, Sudan, Seychelles, Zambia and Zimbabwe) are participating in the Free Trade Area.

COMESA Rules of Origin (RoO)
For a product to be considered as originating in a Member State, it must meet one of the criteria prescribed in the COMESA rules of origin.

For products to be accepted as originating they should be consigned directly from a Member state to a consignee in another Member State provided that:

A. They have been wholly produced or obtained in a member State, or
B. They have been produced in a Member State wholly or partially from materials imported from outside the member states by a process of production which effects a substantial transformation of those such that:
   i. The Cost, Insurance Freight (C.I.F) value of those imported material does not exceed 60% of the total cost of the materials used in the production of the goods; or
   ii. The value added resulting from the process of production accounts for at least 35% of the ex-factory cost of the goods; or
   iii. The goods are classified or become classifiable under a tariff heading other than which they were imported; or
C. They have been produced in the member state and designated by Council of Ministers of Trade to be products of particular importance to the member states, and containing not less than 25% of the value added
D. The cumulation of origin - raw materials or semi-finished goods originating in any of the member states and that have undergone processing in one or two member states to produce a finished product shall be deemed to have originated in the member state where final processing took place.
The exporter is free to base his claim to COMESA duty free or preferential tariff treatment on any one of the criteria, according to which of them has been complied within the production process.

5.2.2.1 COMESA Simplified Trade Regime

The Common Market for Eastern and Southern Africa (COMESA) implemented Simplified Trade Regime (STR) to help the small trader to benefit from the preferential rates enjoyed by commercial traders when importing or exporting goods within the COMESA Bloc. The regime is operational between Zimbabwe and Zambia, and Zimbabwe and Malawi.

STR is used for goods that have been grown or wholly produced in the COMESA Region. The trader will complete a simplified customs document (declaration form) and a simplified COMESA certificate of origin. These documents are filled in at the border post by the trader and are stamped and certified by a customs official. Goods to be exported should comply with the normal food safety, plant and animal health regulations including environmental protection. Import or export permits needed to import or export certain agricultural foods and animal products are still required.

5.2.3 Interim Economic Partnership Agreement (iEPA)

Zimbabwe signed the interim Economic Partnership Agreement (EPA) under the Eastern and Southern African Bloc with the European Commission (EC) on 29 August 2009 together with three other countries (Madagascar, Seychelles and Mauritius). The interim EPA consolidates the duty free, quota-free market access which the EU28 (refer to appendix 7.3) offers to all exports from the four Eastern and Southern African States (ESA). The ESA countries involved will gradually open their markets to EU exports over 15 years, with some exceptions for products that ESA countries consider sensitive.

Zimbabwe decided to liberalise its market to EU imports 80% and decided to exclude the following sensitive products from liberalisation: products of animal origin, cereals, beverages, paper, plastics and rubber, textiles and clothing, footwear, glass and ceramics, consumer electronic and vehicles.

The interim Agreement also contains provisions concerning rules of origin, development cooperation, fisheries, trade defense instruments and dispute settlement. This Agreement constitutes a stepping stone to a wider and comprehensive deal currently under negotiation between the EU and the Eastern and Southern African region, taking into account the development dimension for the ESA signatory countries. The areas potentially covered by the full EPA go beyond trade in goods and will include services and investment, and trade-related areas such as sustainable development, competition, Trade Facilitation as well as further improvement in trade in goods and rules of origin.

**iEPA Rules of Origin**

The basic approach used in the iEPA for determining the origin of a product is that a qualifying product must be wholly produced locally from local materials, or at least have been substantially transformed locally, based on the respective qualifying criteria that are specified at the product, category or sector level as applicable.

The criteria for substantial transformation broadly follow three methodologies:

1. **A specific processing (technical) test**, which specifies what processing is required to non-originating materials in order to transform them into originating goods,
2. **A change in tariff classification test**, which generally considers substantial transformation to have taken place if it can be shown that the non-originating input materials have been locally transformed into a product that results in a different classification under the Harmonised System (HS) nomenclature, and
3. **A percentage test**, whereby a limit is placed on the non-originating content contained in the final product seeking local origin status.

Apart from the product-specific rules, other related provisions may also assist exporters in meeting the required origin criteria.

5.3.2 Generalised System of Preferences (GSP)

The Generalized System of Preferences (GSP) is a scheme whereby a wide range of industrial and agricultural products originating in certain developing countries are given preferential access to the markets of certain developed countries (refer to appendix 7.4)

Preferential treatment is given in the form of reduced or zero rates of customs duties.

The GSP scheme is specifically designed to benefit certain developing countries and integrate them into the world economy.
Zimbabwe, in common with other developing countries, is benefiting from Generalised System of Preferences. The preferences vary by country, product and sometimes change from year to year.

**GSP Rules of Origin (RoO)**
Products are considered as originating in two ways:

i. Products wholly obtained in a GSP benefiting Country

ii. Products considered to be originating in a GSP country when the raw materials used are sufficiently worked or processed. The GSP scheme provides rules of origin to ensure that this condition is satisfied. Each product has a specific origin rule which can be found the Customs Code Implementing Provisions. The rule of origin is based on the first four digits of the Tariff Classification Code for the product.
Certificate of Origin (CoO)

A Certificate of Origin is documentary proof that goods or products meet the RoO requirements as specified by the Trade Agreement. CoOs constitute a declaration by the exporter.

The following are the Certificate of Origin that are required under the various Trade Agreements:

<table>
<thead>
<tr>
<th>Trade Agreement</th>
<th>Type of Certificate of Origin Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>Zimbabwe - Botswana</td>
<td>CE59</td>
</tr>
<tr>
<td>Zimbabwe-Malawi</td>
<td>18B</td>
</tr>
<tr>
<td>Zimbabwe-Mozambique</td>
<td>Zimbabwe-Mozambique CoO CE60</td>
</tr>
<tr>
<td>Namibia</td>
<td>CE59</td>
</tr>
<tr>
<td>South Africa</td>
<td>DA59</td>
</tr>
<tr>
<td>SADC Trade Protocol</td>
<td>SADC CoO</td>
</tr>
<tr>
<td>COMESA FTA</td>
<td>COMESA CoO</td>
</tr>
<tr>
<td>iEPA (EU28)</td>
<td>EUR.1</td>
</tr>
<tr>
<td>GSP</td>
<td>Form A</td>
</tr>
</tbody>
</table>

Exporters are required to apply to ZIMRA for the appropriate CoO for each export consignment. The CoO is forwarded to the importer/clearing agent so that preferences are accorded by the customs authorities of the importing country.

On the other hand, Zimbabwean importers should request for the CoO from their supplier (exporter) and submit the certificate to ZIMRA in order to be granted the benefit.

Certificates of Origin Forms for SADC, COMESA, Zimbabwe-Mozambique, iEPA and GSP are distributed by ZimTrade as well as other agencies, including Confederation of Zimbabwe Industries (CZI) and the Zimbabwe National Chamber of Commerce (ZNCC). Forms for other bilateral Trade Agreements are distributed by CZI and ZNCC.

6.1 Invoice Declaration

An invoice declaration is an assurance by the exporter, written or stamped on the invoice or similar commercial document and using specific wording and authorized signature, that the RoO have been met.

An invoice declaration may be made out under the following circumstances, and may be used instead of obtaining a EUR.1.

- An exporter must be recognised as an “approved exporter” by local customs authorities, through its own systems and procedures, or the consignment (consisting of one or more packages) may not exceed EUR 6,000 to qualify
- The exporter must be willing, at the request of local customs authorities, to submit proof of origin at any time
- The text of the declaration must conform with that as specified in Annex IV of the RoO Protocol
- The invoice declaration must also contain the original signature of the exporter in manuscript, unless a written undertaken as to the exporter’s responsibility for any origin claims have been provided to the customs authorities.
Appendices

7.1 SADC Countries
7.2 COMESA Countries
7.3 European Union Countries
7.4 Countries Extending GSP to Zimbabwe
7.5 Specimen Copies of Various Certificate of Origin
   7.5.1 Bilateral Trade Forms
      7.5.1.1 Botswana Form CE59
      7.5.1.2 Malawi Form 18B
      7.5.1.3 Mozambique Form CE60
      7.5.1.4 Namibia Form CE59
      7.5.1.5 South Africa Form DA59
7.5.2 COMESA Certificate of Origin
7.5.3 SADC Certificate of Origin
7.5.4 European Union Form (FORM EUR.1)
7.5.5 GSP Form A
APENDIX 7.1 - SADC Countries

Angola
Botswana
Democratic Republic of Congo
Lesotho
Madagascar
Malawi
Mauritius
Mozambique
Namibia
Seychelles
South Africa
Swaziland
United Republic of Tanzania
Zambia
Zimbabwe

(not all countries are offering preferential rates/duties)
APENDIX 7.2 - COMESA Countries

Burundi
Comoros
Democratic Republic of the Congo
Djibouti
Egypt
Eritrea
Ethiopia
Kenya
Libya
Madagascar
Malawi
Mauritius
Rwanda
Seychelles
Sudan
Swaziland
Uganda
Zambia
Zimbabwe

(not all countries are offering preferential rates/duties)
APENDIX 7.3 - European Union Countries (EU28)

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France

Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands

Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

(not all countries are offering preferential rates/duties)
APENDIX 7.4 - Countries that Offer GSP to Zimbabwe

- Australia
- Belarus
- Canada
- Iceland
- Japan
- New Zealand
- Norway
- Russian Federation
- Switzerland including Liechtenstein
- Turkey
- United States of America
**APENDIX 7.5 - Specimen Copies of Various Certificate of Origin**

**APENDIX 7.5.1 - Bilateral Trade Forms**

**APENDIX 7.5.1.1 - Botswana: Form CE59**

<table>
<thead>
<tr>
<th>Supplier (Name, address, country)</th>
<th>DECLARATION OF ORIGIN - for the export of goods to the REPUBLIC OF BOTSWANA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Consignee (Name, address, country)</td>
<td>NOTE TO IMPORTERS</td>
</tr>
<tr>
<td></td>
<td>This declaration, properly completed by the supplier, must be furnished in support of the relative bill of entry where goods qualify for and are entered at a rate of duty lower than the general rate.</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Particulars of transport</td>
<td>Customs date stamp:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 Item No.</th>
<th>2 Marks and Numbers</th>
<th>3 No. &amp; desc. of Packages</th>
<th>4 Description of goods</th>
<th>5 Country of origin</th>
<th>6 Gross Mass</th>
<th>7 Invoice No/Ref</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

i. (name and capacity) ____________________________ duly authorized by the supplier of goods encountered above.

Hereby declare that —

1. the goods enumerated opposite Item(s) __________ in column 1 above have been wholly produced or manufactured in the country stated in column 5 in respect of such goods from raw materials produced in that country;

2. the goods enumerated opposite Item(s) __________ in column 1 above have been wholly or partly manufactured from imported materials in the country specified in column 5 in respect of such goods and;

2.1 the final process of manufacture has taken place in the said country;

2.2 the cost of the manufacturer of the materials wholly produced or manufactured in the said country plus the cost of labour directly employed in the manufacture of such goods is not less than ______ per cent of the total production cost of such goods;

2.3 in calculating the production cost of such goods only the cost of the manufacturer of all materials plus manufacturing wages and salaries, direct manufacturing expenses, overhead factory expenses, cost of inside containers and other expenses incidental to manufacturing, used or expended in the manufacture of such goods have been included and profits and administrative, distribution and selling overhead expenses have been excluded.

<table>
<thead>
<tr>
<th>PLACE</th>
<th>DATE</th>
<th>SIGNATURE OF DEONENT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
</tr>
</tbody>
</table>
**APENDIX 7.5 - Specimen Copies of Various Certificate of Origin**

**APENDIX 7.5.1 - Bilateral Trade Forms**

**APENDIX 7.5.1.2 - Malawi: Form 18B**

---

**MALAWI DEPARTMENT OF CUSTOMS AND EXCISE**

**CERTIFICATE OF ORIGIN FOR GOODS EXPORTED TO MALAWI FROM ZIMBABWE**

<table>
<thead>
<tr>
<th>1. Consignor (Name and Address)</th>
<th>2. Consignee (Name and Address)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3. **Particulars of Transport**

4. **PARTICULAR OF THE GOODS SUPPLIED**

<table>
<thead>
<tr>
<th>(1) Item No.</th>
<th>(2) Marks &amp;Nos</th>
<th>(3) Number &amp;Type Packages</th>
<th>(4) Description of Goods</th>
<th>(5) Gross Weight</th>
<th>(6) Invoice Number Ref</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

5. I, the undersigned, being ___________________________ (status e.g. Manager, Director, Company Secretary, etc) of ___________________________ (Name and Address) being the grower/producer/manufacturer/processor/seller/supplier* of the goods enumerated above, hereby declare that I have both the necessary authority and knowledge to make and sign this Certificate, and do accordingly hereby certify that:

1. the goods enumerated opposite items in column 4(1) above were wholly grown or produced in Zimbabwe and;

2. in case of manufactured goods, the expenditure in materials produced or in labour performed in Zimbabwe, was not less than __________ per cent of the actual factory cost of the goods in their finished state.

6. I further declare that I will furnish the Controller of Customs and Excise of Malawi or to their nominee for inspection at any time such accounts and other evidence as may be requested for the purpose verifying the correctness of the Certificate or any part of it.

7. ___________________________ ___________________________ ___________________________

 Place Date Signature

8. **VERIFIED**

Customs Date Stamp

__________________________

Customs Officer

---

9. **NOTES:**

1. This Certificate must be properly completed and signed by a Grower/seller/manufacturer, etc. and submitted by an importer in support of the relevant Bill of Entry or other clearance document for the goods to qualify for Duty Free entry (surtax and other taxes are payable) under the Malawi/Zimbabwe Trade Agreement.

2. This form to be printed in black ink on A4 size paper.

* Delete whichever is applicable
### APENDIX 7.5 - Specimen Copies of Various Certificate of Origin

#### APENDIX 7.5.1 - Bilateral Trade Forms

#### APENDIX 7.5.1.3 - Mozambique: Zimbabwe and Mozambique Certificate of Origin: Form CE60

**Registration Number**

1. **Exporter (Name and Office Address)**
   
   Exportador (Nome e Endereço)

2. **Consignee (Name and Office Address)**
   
   Condômeno (Nome e Endereço)

3. **Country Ref. No.**
   
   (e.g., ZW 000006)

4. **Trade Agreement**
   
   Acordo Preferencial de Comércio

5. **For official use only**
   
   (Cabeceira para uso oficial)

6. **Marks and Numbers**
   
   (i) **Marks and Numbers**

7. **Customs**
   
   Tariff No.

8. **Origin**
   
   Criterion (See overleaf)

9. **Gross weight or other quantity**

10. **Invoice No. and date**

11. **DECLARATION BY EXPORTER/SUPPLIER**

12. **CERTIFICATION OF ORIGIN**

13. **FOR CUSTOMS PURPOSES**

**Declaration Certified**

(Origin Stamp and Signature)

Certificate of Customs or Other Designated Authority

(Country)

Place and date:

Date and month:

Signature

(Authorised)

Sample copy of the certificate of origin.
APENDIX 7.5 - Specimen Copies of Various Certificate of Origin

APENDIX 7.5.1 - Bilateral Trade Forms

APENDIX 7.5.1.4 - Namibia: Form CE59

<table>
<thead>
<tr>
<th>Consignor (name and address)</th>
<th>CERTIFICATE OF ORIGIN</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>For the export of goods to Namibia from Zimbabwe</td>
</tr>
<tr>
<td>Consignee (name and address)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>This certificate properly completed by the supplier/manufacturer, must be furnished in support of the relative Bill of Entry or other clearance form where, because of their origin, goods qualify for, and are entered at a lower rate of duty than is set out in the Customs Tariff.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Particulars of transport</th>
<th>Customs date stamp</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 Item No.</th>
<th>2 Marks and Numbers</th>
<th>3 No. &amp; desc. of Packages</th>
<th>4 Description of goods</th>
<th>5 Country of origin</th>
<th>6 Gross Mass</th>
<th>7 Invoice No/Ref</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. (name and capacity) of (name and address of supplier/manufacturer) 

Being the manufacturer/supplier* of the goods enumerated above, hereby declare that I have both necessary authority and knowledge to make and sign this Certificate, and do accordingly hereby certify

*(a) that the UNMANUFACTURED goods enumerated opposite item(s) in column 1 above have been wholly grown or produced in the country specified in column 5 in respect of such goods.

*(b) that the MANUFACTURED goods enumerated opposite item(s) in column 1 above were subjected to their last process of manufacture in the country specified in column 5 in respect of such goods and that the local content of each and every article, calculated in the manner.

Prescribed in Customs and Excise (Local Content) Regulations is not less than Per centum of the factory cost of such article in its finished condition.

I further undertake to provide the Director of Customs and Excise of Namibia, with such information as he may require for the purpose of verifying the correctness of this Certificate.

PLACE ____________________________ DATE ____________

(SIGNATURE OF MANUFACTURER/SUPPLIER)

(This form to be printed in BLACK in on WHITE size A4 paper)
### DECLARATION OF ORIGIN

**for the export of goods to the REPUBLIC OF SOUTH AFRICA**

<table>
<thead>
<tr>
<th>Supplier (Name, address, country)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Consignee (Name, address, country)</td>
<td></td>
</tr>
</tbody>
</table>

**NOTE TO IMPORTERS**

This declaration, properly completed by the supplier, must be furnished in support of the relative bill of entry where goods qualify for and are entered at a rate of duty lower that the general rate.

**Particulars of transport**

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Marks and Numbers</th>
<th>No. &amp; desc. of Packages</th>
<th>Description of goods</th>
<th>Country of origin</th>
<th>Gross Mass</th>
<th>Invoice No/Ref</th>
</tr>
</thead>
</table>

1. (name and capacity) ________________________ duly authorised by the supplier of goods enumerated above hereby declare that—

2. the goods enumerated opposite item(s) in column 1 above have been wholly produced or manufactured in the country stated in column 5 in respect of such goods from raw materials produced in that country;

3. the goods enumerated opposite item(s) in column 1 above have been wholly or partly manufactured from imported materials in the country specified in column 5 in respect of such goods and:

   2.1 the final process of manufacture has taken place in the said country.

   2.2 the cost to the manufacturer of the materials wholly produced or manufactured in the said country plus the cost of labour directly employed in the manufacture of such goods is not less than _______ per cent of the total production cost of such goods:

   2.3 in calculating the production cost of such goods only the cost of the manufacturer of all materials plus manufacturing wages and salaries, direct manufacturing expenses, overhead factory expenses, cost of inside containers and other expenses incidental to manufacturing, used or expended in the manufacture of such goods have been included and profits and administrative, distribution, and selling overhead expenses have been excluded.

**PLACE ______________________ DATE ______________________ SIGNATURE OF DEPONENT**
### Appendix 7.5.2 - COMESA Certificate of Origin

**COMESA CERTIFICATE OF ORIGIN**

1. **Exporter (Name & Office address)**
   - Exportateur (nom et adresse commerciale)
   - Exportador (nombre y dirección comercial)

2. **Consignee (Name & Office address)**
   - Destinataire (nom et adresse commerciale)
   - Destinatario (nombre y dirección comercial)

3. **Country, Group of countries in which the products are originating from**
   - Pays ou groupe de pays dont les produits sont originaires
   - País, o grupo de países origina de productos

4. **Packing List**
   - Liste des marchandises
   - Lista de mercancías

5. **For Official use - Reserve a l'usage**
   - Official - Reservado para uso oficial

6. **Marine and Numbers: number and kind of package, description of goods; Marks and numerals and types of packaging; designation of the consignee**
   - Marque e numeras; quantidades e natureza das embalagens; designação dos mercadorias

7. **Customs Declaration**
   - Déclaration d'exportation
   - Declaración de exportación

8. **Origin criterion (See Overseas; Critère d'origine (voir au verso); Criterio de origen (ver el verso))**

9. **Gross weight (in other quantity; Poids brut ou autre quantité; Peso bruto o otra medida)**

10. **Certificate of Origin**
    - Certificat d'origine (voir au verso)
    - Certificado de origen (ver el verso)

11. **Declaration by Exporter/Producer/Supplier**
    - Signature du déclarant
    - Firmado por el declarante

12. **Stamp**
    - Signature du déclarant
    - Sello del declarante

*Please delete the description not applicable - Rayer les mentions inutiles - Riscar a que no interesar*
## APENDIX 7.5 - Specimen Copies of Various Certificate of Origin

### APENDIX 7.5.3 - SADC Certificate of Origin

![SADC Certificate of Origin Sample](Image)

<table>
<thead>
<tr>
<th>Serial No. ZW</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registration No. (Optional)</td>
</tr>
<tr>
<td>1. Exporter (Name and Office Address)</td>
</tr>
<tr>
<td>2. Consignee (Name and Office Address)</td>
</tr>
<tr>
<td>3. Country, Group of countries in which the products are considered as originating from.</td>
</tr>
<tr>
<td>4. Particulars of transport:</td>
</tr>
<tr>
<td>5. For official use only.</td>
</tr>
<tr>
<td>6. Marks and numbers; number and kind of package, description of goods.</td>
</tr>
<tr>
<td>(i) Marks &amp; Numbers (ii) Description of goods</td>
</tr>
<tr>
<td>7. Customs Tariff</td>
</tr>
<tr>
<td>8. Origin Criterion (See overleaf)</td>
</tr>
<tr>
<td>9. Gross weight of other quantity</td>
</tr>
<tr>
<td>10. Invoice No. &amp; date (Optional)</td>
</tr>
<tr>
<td>11. DECLARATION BY EXPORTER/SUPPLIER</td>
</tr>
<tr>
<td>I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate, and are originating in (Country)</td>
</tr>
<tr>
<td>Place and date: ..................................................</td>
</tr>
<tr>
<td>.................................................................</td>
</tr>
<tr>
<td>Signature</td>
</tr>
<tr>
<td>12. CERTIFICATION OF ORIGIN Declaration Certified:</td>
</tr>
<tr>
<td>13. FOR CUSTOMS PURPOSES (Optional)</td>
</tr>
<tr>
<td>Export Document No. .................</td>
</tr>
<tr>
<td>Date ..................................</td>
</tr>
<tr>
<td>Customs Office ................................</td>
</tr>
<tr>
<td>Country ................................</td>
</tr>
<tr>
<td>Date ..................................</td>
</tr>
<tr>
<td>Signature ................................</td>
</tr>
<tr>
<td>Certificate of Customs or Other Designated Authority</td>
</tr>
<tr>
<td>Stamp</td>
</tr>
</tbody>
</table>
APENDIX 7.5 - Specimen Copies of Various Certificate of Origin

APENDIX 7.5.4 - European Union: Form EUR. 1
APENDIX 7.5 - Specimen Copies of Various Certificate of Origin

APENDIX 7.5.5 - GSP Form A