



**PUBLIC NOTICE:
SPECIAL EXCISE DUTY ON CHANGE OF OWNERSHIP OF SECOND
HAND MOTOR VEHICLES**

Zimbabwe Revenue Authority (ZIMRA) wishes to advise the public that with effect from the 1st January, 2021, the amounts of excise duty payable on change of ownership of second hand motor vehicles are as per the table below: -

Number of Years from Date of Manufacture	Engine Capacity	Excise Duty Rate (US\$)	Excise Duty Rate (ZWL)
0-4	Up to 1000 cc	300	39 000
	1001cc to 1500 cc	400	52 000
	1501cc to 2000 cc	500	65 000
	2001cc to 2500 cc	600	78 000
	2501cc to 3000 cc	600	78 000
	3001cc to 3500cc	600	78 000
	Above 3500 cc	600	78 000
5-10	Up to 1000 cc	150	19 500
	1001cc to 1500 cc	200	26 000
	1501cc to 2000 cc	250	32 500
	2001cc to 2500 cc	300	39 000
	2501cc to 3000 cc	400	52 000

	3001cc to 3500cc	400	52 000
	Above 3500 cc	400	52 000
11-15	Up to 1000 cc	75	9 750
	1001cc to 1500 cc	100	13 000
	1501cc to 2000 cc	150	19 500
	2001cc to 2500 cc	200	26 000
	2501cc to 3000 cc	200	26 000
	3001cc to 3500cc	200	26 000
	Above 3500 cc	200	26 000
16-20	Up to 1000 cc	50	6 500
	1001cc to 1500 cc	75	9 750
	1501cc to 2000 cc	100	13 000
	2001cc to 2500 cc	150	19 500
	2501cc to 3000 cc	150	19 500
	3001cc to 3500cc	150	19 500
	Above 3500 cc	150	19 500
Over 20 years	All Engine Capacity	50	6 500

Please note that;

- Where a second hand vehicle is sold in foreign currency, the special excise duty is payable in foreign currency.
- Likewise, for vehicles sold in local currency, the special excise duty is payable in local currency.

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