

## PUBLIC NOTICE

### SUBMISSION OF VAT RETURNS BY REGISTERED OPERATORS IN CATEGORY A : TRANSITIONAL ARRANGEMENTS

Following the promulgation of Finance Act No. 3 of 2019 in which the rate of Value Added Tax (VAT) was reduced from 15% to 14.5% with effect from 1 January 2020, the Zimbabwe Revenue Authority hereby advises its valued clients in Category A as follows:

- All registered operators in **Category A** are required to submit two separate VAT returns manually for December 2019 and January 2020 respectively.
- The reason for this transitional change is to manage the change in the VAT rate from 15% to 14.5%. The current VAT return cannot accommodate the two rates of VAT covered in the Category A tax period for December 2019/January 2020.

The two returns and payment must be submitted by 25 February 2020. Any penalties and interest that may be charged in compliance with the due date will be waived.

After January 2020 the registered operators will revert to their normal online submission of one return covering two months.

Please note that all payments should be paid through banks.

**Public Notice Number 9 of 2020.**

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