

PUBLIC NOTICE: SUBMISSION OF VAT RETURNS AND PAYMENT- CATEGORIES B & C - DUE DATE 25 JANUARY 2023

The Commissioner of Taxes hereby reminds all VAT registered operators in **Categories B and C** that tax returns and payments for the period ended **31st December 2023** are due on or before **25 January 2024**.

Submission of VAT Returns

Registered operators are urged to take note of the following:

- VAT returns should be completed in full and submitted online in the new Tax and Revenue Management System (TaRMS) through the Self Service Portal (SSP) at mytaxselfservice.zimra.co.zw
- Input Tax schedules should be attached to all the VAT returns.
- Value Added Withholding Tax Certificates Schedules should be attached to VAT Returns in support of the credit for VAT withheld by appointed Agents.

Claiming of Input Tax

- Registered Operators are **advised not to claim Input Tax on invoices other than Fiscal Tax Invoices**, i.e. invoices issued from Fiscal Devices of other Registered Operators. Any invoice, which is not a Fiscal Tax Invoice, will be disallowed for claiming input tax.
- VAT registered operators should ensure that all Points of Sale operated by the Registered Operator are installed with upgraded Fiscal Devices which are compatible and interfaced with the ZIMRA Fiscalisation Data Management System (FDMS) to facilitate the issuance of Tax Clearance Certificates.

Payment of Taxes to ZIMRA Single Account

- Taxpayers can make a payment into ZIMRA Single Bank Account by way of Cash deposits and internal transfers directly through their linked bank accounts; the bank will validate the payment before posting the transaction. The validation parameter is the Taxpayer Identity Number (TIN) hence it is paramount that the TIN is captured correctly all the time.
- Taxpayers should note that the banks will provide new and appropriate forms for TaRMS purposes and there will be mandatory fields on the forms which include taxpayer's name and TIN.

- When making payment, a taxpayer does not need to indicate the tax obligation being settled. Only the TIN and taxpayer name are required. Validation of taxpayer TIN will be done by the bank through its integration with TaRMS upon which the transaction is then credited to the ZIMRA Single Account.
- Funds in the Single Account require a **Tax Return** for the respective tax obligation for payment to be recognized and posted to the taxpayer's TaRMS Account. This means that tax payments into the Single Account should immediately be followed by the submission of a tax return for the tax obligation being settled. Otherwise, tax obligation will remain unsettled hence accrue penalties and interest.

Outstanding Debts

You are reminded that payment plans under SAP TRM were nullified before migration to TaRMS as communicated through Public Notice Number 81 of 2023. Taxpayers who are in arrears are therefore required to settle the outstanding amounts or apply for new payment plans through the TaRMS SSP portal under the Debt Management module.

My Taxes, My Duties: Building My Zimbabwe!!

Public Notice 7 of 2024, issued on 22/01/2024

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