

REGISTRATION WITH THE ZIMBABWE REVENUE AUTHORITY

THE REQUIREMENTS FOR REGISTRATION WITH THE ZIMBABWE REVENUE AUTHORITY

All businesses engaging in **Trade** are required to register with the Zimbabwe Revenue Authority (ZIMRA) in terms of Section 25A of **Income Tax Act; Chapter 23:06**. In terms of this section, a registrable taxpayer is defined as a person carrying on any trade or a person who has registered a company, trust, pension fund or other juristic person. The following documents are required for registration with ZIMRA and should be uploaded and submitted online - on our e-services platform. Alternatively, the documents can be manually submitted to the nearest ZIMRA office where the business is operating.

| <i>For whom required</i> | <i>Submit the following information where applicable</i> |
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| Registered Company | <ul style="list-style-type: none">- Certified Copy of Certificate of Incorporation- Certified Copy of Memorandum and Articles of Association- Copy of current stamped Bank Statements for the company and public officer.- Proof of residence for the two directors and for the Public Officer in the form of utility bill, supported by an affidavit if the bill is not in that person's name. Affidavit from the owner of the resident stating that the aforementioned reside at the given place of resident.- Certified copy of Identity Documents for any two Directors and for the Public Officer/Representative- Completed REV 1 form obtained from zimra website: www.zimra.co.zw- CR14; CR6; CR5- Letter appointing public officer/representative stating:<ul style="list-style-type: none">• Full names• ID number• Address• Statement to the effect that the public officer is a signatory to the company bank account <p>NB: Public officer should be a Zimbabwean resident and should be a signatory to the bank account</p> |
| Individual | Completed REV 1 form obtained from zimra website: www.zimra.co.zw <ul style="list-style-type: none">- Proof of residence in the form of utility bill, supported by an affidavit if the bill is not in your name. Affidavit from the |

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| | <p>owner of the resident stating that the you reside at the given place of resident</p> <ul style="list-style-type: none"> - Copy of current stamped bank statement. - Certified copy of Identity Document |
| <p>Requirements for PBC</p> | <ul style="list-style-type: none"> - PBC 2 - Completed REV 1 form obtained from zimra website: www.zimra.co.zw - Copy of current stamped bank statement for the PBC and the public officer - Certified copies of identity documents for any two members and the public officer. - Proof of residence for any two members and the public officer in the form of utility bill, supported by an affidavit from the owner of the resident stating that the aforementioned reside at the given place of residents, if the bill is not in that person's name - Letter appointing public officer stating: <ul style="list-style-type: none"> • Full names • ID number • Address • Statement to the effect that the public officer is a signatory to the company's bank account |
| <p>Requirements for a Trust</p> | <ul style="list-style-type: none"> - Copy of trust deed - Completed REV 1 form obtained from zimra website: www.zimra.co.zw - Current bank statement - Certified copies of identity documents for at least two trustees and public officer - Proof of residence for at least two trustees and public officer in the form of utility bill, supported by an affidavit from the owner of the resident stating that the aforementioned reside at the given place of residents, if the bill is not in that person's name - Letter appointing public officer stating: <ul style="list-style-type: none"> • Full names • ID number • Address • Statement to the effect that the public officer is a signatory to the trust's bank account <p>NB: Public officer should be a Zimbabwean resident and should be a signatory to the trust's bank account</p> |

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| <p>Requirements for Churches/ Cooperatives/ NGO/school</p> | <ul style="list-style-type: none"> - Copy constitution - Completed REV 1 form obtained from zimra website: www.zimra.co.zw - Current bank statement - Certified copies of identity documents for the chairman, secretary and public officer - Proof of residence for the chairman, secretary and public officer in the form of utility bill, supported by an affidavit if the bill is not in that person's name. Affidavit from the owner of the resident stating that the aforementioned reside at the given place of resident. - Letter appointing public officer stating: <ul style="list-style-type: none"> • Full names • ID number • Address • Statement to the effect that the public officer is a signatory to the company's bank account <p>NB: Public officer should be a Zimbabwean resident and should be a signatory to the church's/NGO's /cooperative's bank account</p> |
| <p>Requirements for a Partnership</p> | <ul style="list-style-type: none"> - Copy of partnership deed - Completed REV 1 form obtained from zimra website: www.zimra.co.zw - Current bank statement - Certified copies of identity documents for two partners and public officer - Proof of residence for two partners and public officer in the form of utility bill, supported by an affidavit from the owner of the resident stating that the aforementioned reside at the given place of residents, if the bill is not in that person's name - Letter appointing public officer stating: <ul style="list-style-type: none"> • Full names • ID number • Address • Statement to the effect that the public officer is a signatory to the partner's bank account <p>NB: Public officer should be a Zimbabwean resident and should be a signatory to the partner's bank account</p> |

Requirements for Opening Business Bank Accounts

| <i>For whom required</i> | <i>Documents required</i> |
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| Company | certificates of incorporation; CR5; CR6; CR14 (where applicable) |
| Partnership | signed partnership deed |
| Church/Cooperative/NGO/School | signed constitution |
| PBC | PBC 2 |