



**VAT 7 RETURN**

**ZIMBABWE REVENUE AUTHORITY  
DOMESTIC TAXES  
Return for Remittance of Value Added Tax**

**PART [I] PARTICULARS OF REGISTERED OPERATOR**

1	Name of Registered Operator	
2	Trade Name of Registered Operator	
3	BP Number	
4	Vat Number	
5	Tax Period	
6	Physical Address	
7	E-Mail Address	
8	Cell phone / Telephone Number	

Please click the appropriate box

Local Sales Return	
Imported Services	
Special Return	
Diplomatic Return	

**DECLARATION OF SALES AND PURCHASES SHALL BE IN RTGS DOLLAR CURRENCY.**

**PART [II] DECLARATION OF OUTPUT TAX**

	For Office Use	VALUE OF SUPPLY		OUTPUT TAX	
	Mat. Code	Dollars	Cents	Dollars	Cents
9. Supply of goods and/or services at standard rate.	V09				
10. Supply of goods and/or services at 0%.-Local	V12				
10. a. Supply of goods and/or services at 0% -Exports	V12				
11. Supply of goods and/ or services at ..... %	V15				
12. Exempt Supplies	V18				
13. Imported services (Apply standard rate)	V19				
14. Special return-sale in execution of a debt	V20				
14 a Other					
<b>ADJUSTMENTS (CONSIDERATION –SELLING PRICE INCLUDING VAT)</b>					
15. Change of use of goods and/or services. (Goods applied to own use)(Apply Tax Fraction)	V21				
16.Change of use of capital goods (Apply Tax Fraction)	V24				
17.Bad Debts recovered (Apply Tax Fraction)	V27				
18..Debit/Credit Notes (Apply Tax Fraction)	V30				
19.Fringe Benefits – Motoring (Apply Tax Fraction)	V33				
<b>20. TOTAL OUTPUT TAX</b>		(Add all items from 9 through to 20) [A]			

**PART [III] INPUT TAX CLAIM**

	Mat. Code	VALUE		INPUT TAX	
		Dollars	Cents	Dollars	Cents
21. Domestic goods and/or services purchased to make taxable supplies at standard rate	V39				
21a. Domestic goods and/or services purchased to make taxable supplies at 0%	V39				
22 Purchase of Goods (Diplomats)	V39				
23. Imported goods to make taxable supplies (exclude capital goods) at standard rate	V42				
23. a. Imported goods to make taxable supplies (exclude capital goods) at 0%	V42				

23 b. Imported goods (Diplomats)	V42				
24. Imported Capital Goods to make taxable supplies	V45				
24a Domestic Capital goods purchased to make taxable supplies	V45				
24 b. Purchases of Capital Goods (Diplomats)	V45				
25 Exempt Purchases- Local					
25a. Exempt Purchases- Imports					
<b>ADJUSTMENTS</b>					
26.Change of use of goods and/or services (Apply Tax Fraction)	V48				
27.Change of use of capital goods (Apply Tax Fraction)	V51				
28. Bad Debts written off (Apply Tax Fraction)	V54				
29. Credit/Debit Notes (Apply Tax Fraction)	V57				
30. TOTAL INPUT TAX					
(Add all items from 22 through to 31) [B]					

**PART [IV] CALCULATION OF VAT PAYABLE/REFUNDABLE**

		Dollars	Cents
31	TOTAL OUTPUT TAX (Box 21)		
32	<i>Less</i> TOTAL INPUT TAX (Box 32)		
33	<i>Less</i> VAT WITHHELD		
34	AMOUNT PAYABLE/REFUNDABLE (Box 21) – (Box 32)		
35	<i>Add</i> Penalty		
36	Interest		
37	<b>TOTAL</b>		
38	Add/Deduct Credit Balance c/f		
39	AMOUNT PAYABLE/REFUNDABLE		
		V58	

**PART [V]**

**CALCULATION OF AMOUNT PAYABLE/REFUNDABLE IN FOREIGN CURRENCY OR RTGS DOLLARS**

	VALUE IN FOREIGN CURRENCY ONLY (USD\$)	TAX IN FOREIGN CURRENCY ONLY	VALUE IN RTGS DOLLAR ONLY	TAX IN RTGS DOLLARS ONLY
40. SALES/ADJUSTMENTS TRANSACTED		V59		V60
41. PURCHASES/ADJUSTMENTS		V61		V62
42. AMOUNT REFUNDABLE/PAYABLE		V63		V64

Name: \_\_\_\_\_

Designation: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: .....

Penalties may be charged for false declaration, failure to pay tax when due, or submitting the return late.

**NB: Please attach the following schedules:**

- a. Input Tax for transactions done in foreign currency only
- b. Input Tax for transactions done in RTGS Dollar only and
- c. VAT Withholding Tax.