



ZWS ISO 9001:2008 QUALITY MANAGEMENT SYSTEM

ATR.1



**ZIMBABWE REVENUE AUTHORITY
ADVANCE TAX RULINGS APPLICATION FORM**

A. CLIENT DETAILS

Name of Applicant:	Applicant's Representative:
BP Number	BP Number:
Postal Address:	Postal Address:
Physical Address	Physical Address
Tel/Cell Nos:	Tel/Cell Nos:
E-mail address	E-mail address

B. INFORMATION REQUIRED

- Complete description of the proposed transaction in respect of which the ruling is being sought:.....
.....
.....
.....
.....
- Complete description of the impact the proposed transaction may have upon tax liability of the applicant:
.....
.....
.....
- Any connected person in relation to the applicant, including any and all relevant information regarding the financial or tax implication of the proposed transaction:
.....
.....
.....
- Complete description of any transaction entered into by the applicant prior to submitting the application or that may be taken after the completion of the proposed transaction which may have a bearing on the tax consequences of the proposed transaction or may be



ZWS ISO 9001:2008 QUALITY MANAGEMENT SYSTEM

considered to be part of a series of transactions involving the proposed transaction:.....
.....
.....
.....

5. Proposed ruling being sought:
.....
.....
.....
.....

6. Relevant statutory provisions or issues to the proposed ruling:
.....
.....
.....

7. Reasons why applicant believes the proposed ruling should be made:
.....
.....
.....

8. Applicant’s interpretation of the relevant statutory provisions or issues:
.....
.....
.....

9. Applicant’s analysis of any relevant authorities either considered by the applicant or of which the applicant is aware, whether those authorities support or are contrary to the proposed ruling being sought:.....
.....
.....

10. Description of the information the applicant feels should be deleted from the final ruling before publication of the ruling so as to protect the applicant’s confidentiality;
.....
.....
.....
.....

11. *A description of class members concerned:
.....
.....
.....

12. The impact the proposed transaction may have upon the liability of the class members or, where relevant, any connected person in relation to the applicant or to any class member:
.....
.....
.....
.....



ZWS ISO 9001:2008 QUALITY MANAGEMENT SYSTEM

***Note applies to binding class ruling only**

C. DECLARATIONS BY APPLICANT

I.....(applicant/or applicant’s representative) certify that the same or substantially the same or substantially similar issue upon which a ruling is sought is not the subject of an audit, examination, investigation, ruling application, objection and appeal, or other proceeding currently before the Commissioner-General or the courts involving the applicant or a connected person in relation to the applicant.

I am agreeable/not agreeable to the publication of the ruling by the Commissioner-General.

.....
Signature

.....
Date