



ZWS ISO 9001:2008 QUALITY MANAGEMENT SYSTEM

VAT RETURN

ZIMBABWE REVENUE AUTHORITY

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
3. Supply of goods and/or services at standard rate 15%.	V09				
4. Supply of goods and/or services at 0%.	V12				
5. Supply of goods and/or services at.....%	V15				
6. Exempt Supplies	V18				
7 Imported services (Apply standard rate 15%)	V19				
8 Special return-sale in execution of a debt	V20				
ADJUSTMENTS (CONSIDERATION –SELLING PRICE INCLUDING VAT)					
9. Change of use of goods and/or services. (Goods applied to own use)(Apply Tax Fraction)	V21				
10.Change of use of capital goods (Apply Tax Fraction)	V24				
11.Bad Debts recovered (Apply Tax Fraction)	V27				
12.Debit/Credit Notes (Apply Tax Fraction)	V30				
13.Fringe Benefits – Motoring (Apply Tax Fraction)	V33				
14. TOTAL OUTPUT TAX		(Add all items from 3 through to 14) [A]			

PART [III] INPUT TAX CLAIM

		VALUE		INPUT TAX	
15.Domestic goods and/or services purchased to make taxable supplies	V39				
15A. Purchase of goods (Diplomats)	V39				
16.Imported goods to make taxable supplies	V42				
16A. Imported goods (Diplomats)	V42				
17.Capital goods purchased to make taxable supplies	V45				
17A. Purchases of capital goods (Diplomats)	V45				
ADJUSTMENTS					
18.Change of use of goods and/or services (Apply Tax Fraction)	V48				
19.Change of use of capital goods (Apply Tax Fraction)	V51				



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20. Bad Debts written off (Apply Tax Fraction)	V54				
21. Credit/Debit Notes (Apply Tax Fraction)	V57				
22. TOTAL INPUT TAX	(Add all items from 15 through to 22) [B]				

PART [IV] CALCULATION OF VAT PAYABLE/REFUNDABLE

		Dollars	Cents
	23. TOTAL OUTPUT TAX (Box 14)		
	24. <i>Less</i> TOTAL INPUT TAX (Box 22)		
	25. <i>Less</i> VAT WITHHELD		
	26. AMOUNT PAYABLE/REFUNDABLE (Box 14) – (Box 22)		
	27. <i>Add</i> Penalty		
	28. Interest		
	29. TOTAL		
	30. Add/Deduct Credit Balance c/f		
	31. 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
32. SALES/ADJUSTMENTS TRANSACTED		V59		V60
33. PURCHASES/ADJUSTMENTS		V61		V62
34. 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.