



## **PUBLIC NOTICE: SUBMISSION OF INCOME TAX RETURNS (ITF 12C, ITF12C2, ITF1, CGT1) FOR TAX YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

The Commissioner General of the Zimbabwe Revenue Authority (ZIMRA), hereby reminds **Small Clients Office (SCO) in Harare, Region 2 and Region 3 taxpayers** that they are required to submit Income Tax and Capital Gains Tax Returns for the tax year ended 31st December 2020 **on 30<sup>th</sup> June 2021**.

**Income Tax returns due on 30 June 2021 are for the following categories:**

### **1. Income from Employment [Non-Final Deduction System cases]**

Persons in receipt of income from employment should submit Income Tax Returns [ITF

1. This applies to persons who, during the year 2020:

- Terminated employment before the end of 12 months; or
- Were employed for periods less than 12 months; or
- Changed employers; or
- Received income from more than one employer; or
- Received pension in addition to employment income.

2020 year of assessment has two tax periods January to July and August to December. Two separate Forms P6 should be attached to their **respective two income tax returns relating to two separate tax periods** i.e. January to July and August to December.

For the avoidance of doubt, persons in receipt of income from employment, which has been subjected to Pay as You Earn (PAYE) or Employees' Tax and were employed by the same employer throughout the year, are NOT required to furnish Income Tax Returns.

### **2. Income from Trade and Investments**

All taxpayers who were specified by the Commissioner General to be on Self-Assessment in terms of Section 37A of the Income Tax Act [Chapter 23:06] are reminded that they should submit ITF 12C Returns, accompanied by the relevant financial statements, **by the 30<sup>th</sup> June 2021**. Nil returns must be submitted where there was no income received or accrued.

### **3. Income from disposal of Specified Assets and Marketable Securities.**

Individuals and persons who disposed of specified assets and marketable securities in 2020, and did not submit Capital Gains Tax Returns are also required to submit returns on **Form CGT1 by the 30<sup>th</sup> June 2021.**

#### **4. Taxpayers with approved Accounting Years**

Taxpayers with approved accounting years other than 31 December should ensure that returns are submitted on dates set by the Commissioner General in respect of their accounting periods.

#### **5. Dormant Companies**

Dormant companies that are registered for tax must submit Nil returns. Dormant companies that are not registered for tax must register and submit Nil returns.

#### **Completion of Income Tax Returns (ITF 12C)**

Income Tax returns are in general completed in Zimbabwe Dollars but the Commissioner General can accept returns completed in foreign currency as detailed below:

- (a) Taxpayers with gross income in both local and in foreign currency can prepare and submit separate income tax returns for taxable income accrued or received in the respective currencies.

The taxpayers must submit an application in writing to the Commissioner detailing their positions and attach the Income Tax Returns.

The return in foreign currency must be submitted manually using e-mail addresses provided by ZIMRA for submission of returns.

- (b) Taxpayers with gross income mainly in foreign currency but with allowable deductions in local and foreign currency may prepare and submit a single income tax return in foreign currency.

The taxpayers must submit an application in writing to the Commissioner detailing their positions and attach the Income Tax Returns.

#### **Please note that:**

In preparing the income tax returns, where apportionment of allowable deductions is required, for purposes of submission of separate returns, taxpayers shall apportion based on the contribution of the respective currencies to total turnover method or any another method as the Commissioner may approve on request.

## Submission of Transfer Pricing Return

All persons with Income from Trade and Investments earned or accrued from **Domestic and / or International Related Party Transactions (Transfer Pricing)** should submit their Income Tax Returns (ITF 12Cs) supported by **Transfer Pricing Return (ITF 12C2)**.

### Other Issues:

- a) The Income Tax Returns ITF12C [Income Tax Self-Assessment Return] , ITF1 [Return of Employment Income by an Individual] and ITF12C2 [Transfer Pricing Return] are downloadable from the Zimra website [www.zimra.co.zw](http://www.zimra.co.zw) where necessary.
- b) All taxpayers with outstanding returns, i.e. returns for previous years, are reminded to submit without further delay. Late submission of returns and late payment of tax attracts penalties and interest respectively.
- c) Income Tax Returns are submitted on line on <http://efiling.zimra.co.zw>. Those that fail to go through the E-services platform and returns completed by taxpayers on employment income should be submitted manually through email addresses provided under Note (d).
- d) Failed and manual tax returns should be scanned and emailed to the applicable/relevant email address selected from the list below:

1.	LCO INCOME TAX RETURNS	<a href="mailto:incometaxlcoreturn@zimra.co.zw">incometaxlcoreturn@zimra.co.zw</a>
2.	MCO INCOME TAX RETURNS	<a href="mailto:incometaxmcoreturn@zimra.co.zw">incometaxmcoreturn@zimra.co.zw</a>
3.	SCO INCOME TAX RETURNS	<a href="mailto:incometaxscoreturn@zimra.co.zw">incometaxscoreturn@zimra.co.zw</a>
4.	BULAWAYO INCOME TAX RETURNS	<a href="mailto:mhlahlandelareturn@zimra.co.zw">mhlahlandelareturn@zimra.co.zw</a>
5.	VICTORIA FALLS INCOME TAX RETURNS	<a href="mailto:vicfallsreturn@zimra.co.zw">vicfallsreturn@zimra.co.zw</a>
6.	HWANGE INCOME TAX RETURNS	<a href="mailto:hwangereturn@zimra.co.zw">hwangereturn@zimra.co.zw</a>
7.	GWANDA INCOME TAX RETURNS	<a href="mailto:gwandareturn@zimra.co.zw">gwandareturn@zimra.co.zw</a>
8.	BEIT BRIDGE INCOME TAX RETURNS	<a href="mailto:beitbridgereturn@zimra.co.zw">beitbridgereturn@zimra.co.zw</a>
9.	MASVINGO INCOME TAX RETURNS	<a href="mailto:masvingoreturn@zimra.co.zw">masvingoreturn@zimra.co.zw</a>
10.	MUTARE INCOME TAX RETURNS	<a href="mailto:mutarereurn@zimra.co.zw">mutarereurn@zimra.co.zw</a>
11.	GWERU INCOME TAX RETURNS	<a href="mailto:gwerureturn@zimra.co.zw">gwerureturn@zimra.co.zw</a>
12.	CHIREZDI INCOME TAX RETURNS	<a href="mailto:chiredzireturn@zimra.co.zw">chiredzireturn@zimra.co.zw</a>
13.	ZVISHAVANE INCOME TAX RETURN	<a href="mailto:zvishavanereturn@zimra.co.zw">zvishavanereturn@zimra.co.zw</a>
14.	CHIPINGE INCOME TAX RETURNS	<a href="mailto:chipingereturn@zimra.co.zw">chipingereturn@zimra.co.zw</a>
15.	RUSAPE INCOME TAX RETURNS	<a href="mailto:rusapereturn@zimra.co.zw">rusapereturn@zimra.co.zw</a>
16.	KWEKWE INCOME TAX RETURNS	<a href="mailto:kwekwereturn@zimra.co.zw">kwekwereturn@zimra.co.zw</a>
17.	KADOMA INCOME TAX RETURNS	<a href="mailto:kadomareturn@zimra.co.zw">kadomareturn@zimra.co.zw</a>
18.	CHINHOYI INCOME TAX RETURNS	<a href="mailto:chinhoyireturn@zimra.co.zw">chinhoyireturn@zimra.co.zw</a>
19.	KARIBA INCOME TAX RETURNS	<a href="mailto:karibareturn@zimra.co.zw">karibareturn@zimra.co.zw</a>
20.	MARONDERA INCOME TAX RETURNS	<a href="mailto:maronderareturn@zimra.co.zw">maronderareturn@zimra.co.zw</a>

21. BINDURA INCOME TAX RETURNS

bindurareturn@zimra.co.zw

For any further clarification, kindly contact your nearest ZIMRA office.

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