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PUBLIC NOTICE:

SUBMISSION OF INCOME TAX RETURNS (ITF 12C) FOR TAX YEAR ENDED 31st DECEMBER 2021

The Commissioner General of the Zimbabwe Revenue Authority (ZIMRA), hereby reminds all **taxpayers in Region 1 Small Clients Office, Region 2 and Region 3**, that the Income Tax Returns (ITF 12C), for the tax year ended 31st December 2021 are due on or before the **30th of June 2022**.

Income Tax returns due on 30 June 2022 are for the following categories:

1. Income from Trade and Investments

All Region 1 Small Clients Office, Region 2 and Region 3 taxpayers that received or accrued income from trade and investments are on Self-Assessment in terms of section 37A of the Income Tax Act [Chapter 23:06]. These taxpayers are reminded that they should submit Income Tax Returns (ITF 12C), accompanied by the relevant financial statements, on or before **30th of June 2022**

Nil returns must be submitted where there was no income received or accrued.

2. Dormant Companies

Dormant companies that are registered for tax (that is to say, a company that has not carried on any trade or business for the whole of the year of assessment in respect of which the Commissioner gives this notice) should submit Nil returns on or before the **30th June 2022**. The commissioner hereby reminds all dormant companies which are not registered with ZIMRA to get registered for tax purposes.

3. 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.

4. Completion of Income Tax Returns

Generally, Income Tax Returns are completed in Local Currency [Zimbabwe Dollars (ZWL\$)] but the Commissioner General can accept returns completed in Foreign Currency upon conditions detailed below:

- a) The taxpayer must submit an application in writing to the Commissioner detailing their position and

attach the Income Tax Returns where:

- (i) Taxpayers' gross income is in both local and foreign currency and 70% of the income is in foreign currency; or
 - (ii) Taxpayers' gross income is completely in Foreign Currency; or
 - (iii) Taxpayers' gross income is in foreign currency and allowable deductions are in both local and foreign currency.
- b) In preparing the income tax returns, where income tax is payable in both foreign currency and local currency the tax should be apportioned based on the contribution of the respective currencies to total turnover method or any other method as the Commissioner may approve on request

5. SUBMISSION OF INCOME TAX RETURNS

Taxpayers are urged to take note of the following issues:

- Income tax returns should be completed in full and submitted on time, through the ZIMRA e-services platform <http://www.efiling.zimra.co.zw> if completed in local currency. Late submission of returns attracts penalties and interest.
- Additional schedules should be attached to show the tax computations where the tax payable is in local and in foreign currency.
- Returns with declared foreign currency components must be submitted manually using e-mail addresses provided in this notice.
- Tax Agents who submit returns for their clients in bulk are encouraged to approach their station managers and agree on return lodgment plans well before the due date.

6. Other Issues:

- a) The Income Tax Return **ITF12C** [Income Tax Self-Assessment Return] is downloadable from the ZIMRA website www.zimra.co.zw
- b) All taxpayers with outstanding returns, i.e. returns for previous tax periods, are reminded to submit without further delay. Late submission of returns and payment of tax attracts prosecutions, penalties and Interest respectively. Outstanding returns may include:

- (i) Employees' Tax or Pay As You Earn (PAYE) Remittances - [P2 Remittance Advice Form]
- (ii) Withholding Taxes/Royalties Returns – [REV5 Form]
- (iii) Intermediate Money Transfer Tax (IMTT) - [REV5B Form]
- (iv) Income Tax (ITF12B PAYMENTS)
- (v) Value Added Tax (VAT)- [VAT 7]

- c) Payments for all taxes should be remitted in full and on time through banks in the currency of trade.

Refer to the following link on ZIMRA website for ZIMRA Bank Accounts

<https://www.zimra.co.zw/profile/203>

Please Note: All income tax returns completed in *local currency* (ZWL\$) should be submitted online through e-services www.efiling.zimra.co.zw . Failed online returns submission and returns completed in *foreign currency* should be scanned and emailed to the applicable/relevant email address selected from the list below:

STATION	TAX HEAD	E-MAIL ADDRESS
LCO	Income tax	incometaxLCOreturn@zimra.co.zw
MCO	Income tax	incometaxMCOreturn@zimra.co.zw
SCO	Income tax	incometaxSCOreturn@zimra.co.zw
Bulawayo	All Tax Heads	mhlahlandlelreturn@zimra.co.zw
Victoria Falls	All Tax Heads	vicfallsreturn@zimra.co.zw
Hwange	All Tax Heads	hwangereturn@zimra.co.zw
Gwanda	All Tax Heads	gwandareturn@zimra.co.zw
Beitbridge	All Tax Heads	beitbridgereturn@zimra.co.zw
Masvingo	All Tax Heads	masvingoreturn@zimra.co.zw
Mutare	All Tax Heads	mutarereturn@zimra.co.zw
Gweru	All Tax Heads	gwerureturn@zimra.co.zw
Chiredzi	All Tax Heads	chiredzireturn@zimra.co.zw
Zvishavane	All Tax Heads	zvishavanereturn@zimra.co.zw
Chipinge	All Tax Heads	chipingereturn@zimra.co.zw
Rusape	All Tax Heads	rusapereturn@zimra.co.zw
Kwekwe	All Tax Heads	kwekwereturn@zimra.co.zw
Kadoma	All Tax Heads	kadomareturn@zimra.co.zw
Chinhoyi	All Tax Heads	chinhoyireturn@zimra.co.zw
Kariba	All Tax Heads	karibareturn@zimra.co.zw
Marondera	All Tax Heads	maronderareturn@zimra.co.zw
Bindura	All Tax Heads	bindurareturn@zimra.co.zw

My Taxes, My Duties: Building My Zimbabwe!!

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