



PUBLIC NOTICE: SUBMISSION OF VAT RETURNS AND PAYMENT- CATEGORIES A & C DUE DATE 25 FEBRUARY 2023

The Zimbabwe Revenue Authority (ZIMRA) reminds all VAT registered operators in **Categories A** and **C** that returns and payments for the period ended **31st January 2023** are due on or before the **25th of February 2023**.

SUBMISSION OF VAT RETURNS

Registered operators are urged to take note of the following issues:

- VAT returns should be completed in full and submitted online, through the ZIMRA e-services platform (<http://efiling.zimra.co.zw>) or ZIMRA e-taxes platform (<https://etaxes.zimra.co.zw>)
- Two VAT returns should be submitted one in ZWL and another in Forex. Where a taxpayer is trading sorely in one currency, they should also submit two returns, i.e. a return reflecting transactions of their currency of trade and a nil return for the currency they are not trading in.
- Due to the change in the VAT rate from 14.5% to 15%, all registered operators in Category A should submit the December/January 2023 tax period return separately as follows:
 - (a) VAT return for the month of December 2022 should be submitted manually.
 - (b) Submit online VAT return for period December-January 2023 but this should only have sales and purchases for one month that is January 2023.
- Input Tax schedules should be attached to all the VAT returns.
- Value Added Withholding Tax Certificates Schedules should be attached to VAT Returns in support of the credit for VAT withheld by appointed Agents.

Please note that Registered Operators are hereby **advised not to claim Input Taxes on invoices other than Fiscal Tax Invoices**, i.e. invoices issued from Fiscal Devices of other Registered Operators. Any invoice, which is not a Fiscal Tax Invoices, will be disallowed for claiming input tax.

All VAT registered operators should fiscalise and interface through multi-currency devices to ZIMRA systems.

OUTSTANDING RETURNS & PAYMENTS

All taxpayers are reminded to submit all outstanding returns which include:

- a) Employees' Tax or Pay As You Earn (PAYE) Remittances - [P2 Remittance Advice Form]**
- b) Withholding Taxes/Royalties Returns – [REV5 Form]**
- c) Intermediate Money Transfer Tax (IMTT) - [REV5B Form]**
- d) Income Tax returns (ITF12C PAYMENTS)**

All payments for all taxes should be remitted on time and in full through banks. Refer to the following link on ZIMRA website for ZIMRA Bank Accounts <https://www.zimra.co.zw/profile/203>

Please Note: All returns should be submitted online through e-services or e-taxes platform except for **Category A December 2022 return, which will be submitted manually**. Failed online returns submission should be scanned and emailed to the applicable/relevant email address selected from the list

below:

STATION	TAX HEAD	E-MAIL ADDRESS
LCO	VAT	VATLCOreturn@zimra.co.zw
MCO	VAT	VATMCOreturn@zimra.co.zw
SCO	VAT	VATSCOreturn@zimra.co.zw
Bulawayo	All Tax Heads	mhlahlandlelareturn@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	mutarereurn@zimra.co.zw
Gweru	All Tax Heads	gwerureturn@zimra.co.zw
Chiredzi	All Tax Heads	chiredzireturn@zimra.co.zw
Zvishavane	All Tax Heads	zvishavanereurn@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

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