

## PUBLIC NOTICE:

### SUBMISSION OF VAT RETURNS AND PAYMENT- CATEGORIES A & C DUE DATE 25 JUNE 2023

The Commissioner of Taxes hereby reminds all VAT registered operators in **Categories A** and **C** that returns and payments for the period ended **31 May 2023** are due on or before **25 June 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://www.efiling.zimra.co.zw> or ZIMRA e-taxes platform <https://etaxes.zimra.co.zw>. The e-services platform is used to submit returns in local currency only whilst the e-taxes platform is used to submit returns in both local currency and foreign currency.
- Where an operator has traded in both ZWL and Forex, two VAT returns should be submitted one in ZWL and another in Forex. Where a taxpayer has traded solely in one currency, they should also submit two returns, i.e. a VAT return reflecting transactions in the currency they have traded in and a nil return for the other currency.
- 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 **advised not to claim Input Tax 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

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)**

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:** Taxpayers must use the online platforms for submission of VAT returns.

*My Taxes, My Duties: Building My Zimbabwe!!*

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