

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

The Commissioner of Taxes hereby reminds all VAT registered operators in **Categories B** and **C** that returns and payments for the period ended **31st October 2023** are due on or before **25th November 2023**. You are all cordially encouraged to submit VAT returns and make payments in the old system on or before **25th November 2023** to facilitate movement of correct and complete tax data to the new TARMS system. Please note that return should be matched with payment for the respective month of October 2023 to enable reconciliation as we will be closing the old system.

SUBMISSION OF VAT RETURNS

Registered operators are urged to take note of the following:

- VAT returns should be completed in full and submitted online, through the ZIMRA E-taxes platform <https://etaxes.zimra.co.zw> or ZIMRA E-services platform <http://www.efiling.zimra.co.zw> for the last time. The E-taxes platform is used to submit returns in both local currency and foreign currency whilst the E-services platform is used to submit returns in local currency only. However, in the event a taxpayer fails to submit returns on the online platforms, they can get in touch with our Contact Centre on 585 Toll free / 08688007614 for landlines or email contactcentre@zimra.co.zw
- 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.

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 Invoice, will be disallowed for claiming input tax. All VAT registered operators should ensure that all points of sale operated by the Registered Operator are installed with upgraded Fiscal Devices which are compatible and interfaced with the ZIMRA Fiscalisation Data Management System (FDMS) to facilitate the issuance of Tax Clearance Certificates.

OUTSTANDING RETURNS & PAYMENTS

As has been communicated through public notices 68 and 72 of 2023, taxpayers are reminded that submission of all outstanding returns through E-taxes and E-Services platforms will be functional until the 30th of November 2023 to allow for uploading of outstanding returns and payments of taxes in the old system in preparation for movement of correct and complete tax data to the new system. The returns may include:

- a) Employees' Tax or Pay As You Earn (PAYE) Remittances - [P2 Remittance Advice Form]**
- b) Withholding Taxes/Royalties Returns/Presumptive Tax Returns – [REV5 Form]**
- c) Intermediate Money Transfer Tax (IMTT) - [REV5B Form]**
- d) Income Tax returns [ITF12C, ITF12C2, ITF12B Form]**

All returns and payments should be done to enable issuance of Tax Clearance Certificates. 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!!

Public Notice No 79/2023, issued on 24/11/2023.