



**PUBLIC NOTICE:
RETURNS AND PAYMENTS DUE 10 DECEMBER 2023 FOR:**

- 1) Pay as You Earn (PAYE)**
- 2) Withholding Taxes / Royalties / Presumptive Tax**
- 3) Intermediate Money Transfer Tax (IMTT)**

The Commissioner of Taxes hereby reminds all valued clients that the following returns and payments for the month of **November 2023** are due on or before the **10th December 2023**. May you kindly note that the returns are being filed in the new Tax and Revenue Management System (**TaRMS**).

1. Returns Due

- a) Employees Tax or Pay As You Earn (PAYE) Remittances – [P2 Remittance Advice Form]
- b) All withholding Taxes / Royalties Returns / Presumptive Tax – [REV5 Form]
- c) Intermediate Money Transfer Tax (IMTT) – [REV5B Form]

2. How To Submit The Due Returns?

PAYE Remittances Advices (P2 forms) and all Withholding Taxes/Royalties Returns/Presumptive Tax – [REV5 Form] and IMTT return (REV 5B form) should be completed in full and submitted online through the Self Service Portal (SSP) at mytaxselfservice.zimra.co.zw.

Please note that E-services and E-Taxes are no longer accessible, use the Self Service Portal (SSP).

Payment of Taxes to the ZIMRA Single account

Taxpayers can make a payment into the ZIMRA Single Bank Account through Cash deposits and internal transfers – Taxpayers are also able to make a cash deposit or do an internal transfer directly through their banks; the bank will validate the payment before posting the transaction. The validation parameter is the Taxpayer Identification Number, **TIN**, hence it is of paramount importance that the **TIN** is captured correctly all the time. Taxpayers should note that the banks will provide new and appropriate forms for TaRMS purposes. There will be mandatory fields on the forms which include taxpayer's name and taxpayer identification number (TIN).

When making a payment, a taxpayer does not need to indicate the tax obligation being settled. Only the TIN and taxpayer name are required. Validation of taxpayer TIN will be done by the bank through its integration with TaRMS upon which the transaction is then credited to the ZIMRA Single Account.

Funds in the Single Account require a **Tax Return** for the respective tax obligation payment to be recognized and posted into the taxpayer's TaRMS account. **This means that tax payments into the Single Account should be immediately followed by the submission of a tax return for the tax obligation being settled, as payments without a corresponding return will remain in the Single Account until a return has been submitted. Please note that in the absence of a tax return, any outstanding tax obligations will continue to attract a penalty and interest notwithstanding the fact that the Single Account is funded.**

3. Outstanding Debts

Payment plans that were active under SAP TRM were nullified when data was migrated to the new TaRMS. Taxpayers who are in arrears are therefore required to settle the outstanding amounts or to approach their liaison officers or their respective ZIMRA stations to make new payment plans that will be uploaded into TaRMS.

My Taxes, My Duties: Building My Zimbabwe!!
Public Notice 85 of 2023, issued on 7/12/2023

