



PUBLIC NOTICE

ROLL-OUT AND IMPLEMENTATION OF TARMS/FDMS INTEGRATION

The Zimbabwe Revenue Authority (ZIMRA) would like to advise all VAT Registered Operators, Diplomatic Missions and Development Partners that the implementation of the TaRMS/FDMS integration will have a cut-off date of **1 December 2025** on all valid fiscal tax invoices, debit notes received, and credit notes issued. Moreover, as a follow up to **Public Notice Number 22 of 2025**, ZIMRA would like to remind all Registered Operators under the Value Added Tax Act [CAP 23:12] on the following.

1. **TaRMS Upgrade on VAT Returns Management Functionality, effective for VAT Returns due 10 January 2026 going forward**

ZIMRA has upgraded the functionalities of VAT return submission under Tax Returns Management Module in the Tax and Revenue Management System (TaRMS) for a better user experience and accountability on the taxpayer's Self-Service Portal and will become available for VAT Returns with due date of **10 January 2026**. The invoice management functionalities are available from the **1st of December 2025** and will include:

- Automatic Input Tax Schedule for Fiscal Tax Invoices, Credit or Debit Notes issued.
- Automatic Credit and Debit Notes Management.
- Provision for Invoice Apportionment and Selection for claiming of input tax on Fiscal Tax Invoices, Credit issued, or Debit Notes received during a tax period.

NB: The Input Tax data will be availed to TaRMS through system integration with Fiscalisation Data Management System [FDMS]

2. **The following Input Tax fields shall continue to be filled manually on the VAT 7 Return:**

- a) Imported Goods to make taxable supplies (exclude Capital Goods)
- b) Imported Capital Goods to make taxable supplies
- c) All fields for "Adjustments of Input Tax" except Debit Notes Received and Credit Notes Issued
- d) VAT on Imported Services
- e) VAT Withheld

3. **Validity of Fiscal Tax Invoices / Debit Notes Received / Credit Notes Issued on or before 30 November 2025**

- Due to the planned TaRMS upgrade mentioned above, ZIMRA hereby requests and advise all taxpayers registered for VAT to claim all valid fiscal tax invoices, debit notes received or credit notes issued up to the 30th of November 2025 on /before the **10th of December 2025**. This applies for invoices, debit notes and credits notes which qualify for input tax claim under Section 15 (2) (a) and 74 of the VAT Act, CAP [23:12].
- ZIMRA will **NOT** be able to receive or process for input tax claim, any fiscal tax invoices, debit notes received, or credit notes issued which would have been issued on / or before the **30th of November 2025** in the upgraded TaRMS VAT Returns Module, whether valid/qualifying for input tax claim under Section 15 (2) (a) and 74 of the VAT Act, CAP[23:12].

- Taxpayers should claim all qualifying valid fiscal tax invoices, debit notes received, or credit notes issued up to the **30th of November 2025** on / or before **10 December 2025** using Input Tax Claim Schedules for VAT Returns submitted on the following Tax Periods.

ITEM	CATEGORY	VAT RETURNS DUE DATES
1.	Category C	10 December 2025
2.	Category A	10 December 2025

4. Validity of Fiscal Tax Invoices for Input Tax Claims

With effect from the cut-off date, **1 December 2025**, where the integration between TaRMS and FDMS takes effect, the prescription period shall return to normal as provided, that is, taxpayers will still be able to postpone claiming their input tax for a period within twelve (12) months from the date of issue of Fiscal Tax Invoice if claimable by registered operator other than diplomats, diplomatic missions and development partners and three (3) years for Diplomats, Diplomatic Missions and Development partners.

5. Input Tax Claims for Taxpayers in Category B

Taxpayers in Category B will be able to claim input tax on all valid fiscal tax invoices, debit notes received, and credit notes issued which fall outside the integration cut-off date of **1 December 2025** (*portion relating to November 2025*) as a solution has been provided for these taxpayers to do so through ZIMRA Officials.

6. Condition for Issuing Tax Clearance Certificate to include Fiscalisation Requirements

All Taxpayers registered for VAT are hereby advised that Tax Clearance Certificates will only be issued to Taxpayers that have successfully complied with the Fiscalisation and Fiscalisation Data Management System (FDMS) requirements including consistence in recording all sales transactions using Fiscal Devices before accessing a Tax Clearance Certificate (ITF263).

7. Accessing FDMS Self Service Portal (SSP) through the TaRMS SSP

The TaRMS Self Service Portal now offers a convenient automatic access link to FDMS Self Service Portal upon login to TaRMS to enable taxpayers to access both the ZIMRA systems functionalities, that is TaRMS and FDMS

8. Notice on Special Circumstances

Taxpayers with special requests, challenges or prohibiting circumstances related to the deadline communicated above, in respect of any valid or qualifying fiscal tax invoices, debit notes received, or credit notes issued up to the **30th of November 2025**, should urgently notify the Commissioner in writing on or before **31 December 2025**.

My Taxes, My Duties: Building My Zimbabwe!!

Public Notice No. 63 of 2025, issued on 14 November 2025

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