



## **PUBLIC NOTICE: SUBMISSION OF VAT RETURNS AND PAYMENT- CATEGORIES A & C- DUE DATES FEBRUARY 2026**

The Zimbabwe Revenue Authority (ZIMRA) hereby advises all VAT registered operators in Categories A and C that Tax Returns for the period ended 31 January 2026 are due on or before **10 February 2026** in terms of statutory instrument 81 of 2025 while the respective payments are due on/or before **15 February 2026**.

### **Submission of VAT Returns**

Registered operators are urged to take note of the following:

- VAT returns should be completed in full and submitted online in the Tax and Revenue Management System (TaRMS) through the Self-Service Portal (SSP) at [mytaxselfservice.zimra.co.zw](http://mytaxselfservice.zimra.co.zw)
- Value Added Withholding Tax Certificates Schedules should be attached to VAT Returns in support of the credit for VAT withheld by appointed Agents.

### **Claiming of Input Tax**

The Authority wishes to further advise taxpayers of the following:

- No more manual Input Tax Schedules for VAT Tax Returns for tax periods effective 1 January 2026 and beyond, unless approved by the Commissioner
- Fiscal Tax Invoices for claiming Input Tax shall auto populate from the ZIMRA Fiscalisation Data Management System (FDMS) and available for claiming under Invoice Management Module in TaRMS
- Only invoices which shows "Valid" on FDMS validation Portal, with correct buyer details transmitted to the FDMS, shall be considered for claiming input tax under TaRMS as promulgated by the Finance Act 7 of 2025, definition of a Fiscal Tax Invoice.
- Therefore, Fiscal Tax Invoices must comply with the requirements of Section 20 (4) of the VAT Act and have accurate details transmitted to the ZIMRA Fiscalisation Data Management System (FDMS) including the captured details of the buyer

Following the publication of Public Notice 7 of 2026 advising Taxpayers in Category A as well as other Taxpayers that are affected where the time of supply of goods and services require that Output tax be accounted at 15% in 2026 on tax periods where the VAT rate is now 15.5%, ZIMRA is advising these Registered Operators that there is an adjustment being made to the communication made in Public Notice 7 of 2026. Below is how the affected taxpayers should compute the Value of Supply under Declaration of Output Tax and Consideration under Adjustments of Output/Input Tax:

### **1. Registered Operators in VAT Category A**

The VAT return for the tax period December/January 2026 is configured to compute tax at the rate of 15.5% in TaRMS. Therefore, Taxpayers in VAT Category A shall determine their Output tax according to the steps below.

- a) Determine the Total Output Tax for the month of December 2025 (VAT rate 15%)
- b) Work backwards to obtain the Value of Supply that result in the same Total Output Tax as in point (a) if the VAT rate was 15.5%.
- c) Add the Value of Supply for January 2026 (VAT rate 15.5%) to that determined in point (b) above.
- d) Declare the result from point (c) on the field for Value of Supply on December/January 2026 VAT return.
- e) Where consideration is required, it is equal to the Value of Supply plus VAT (15.5%)

**NB: This concept shall be applied to all fields that are combining figures for December 2025 and January 2026 where the VAT rate is different.**

***For example:***

Taxpayer M has Total Value of Supply for December 2025 of \$2,000.00. The Total Output Tax for the month is  $\$2,000.00 \times 15\% = \$300.00$

Taxpayer M also has Total Value of Supply for January 2026 of \$3,000.00. The Total Output Tax for the month is  $\$3,000 \times 15.5\% = \$465.00$

The Total Output Tax for Taxpayer M for the period December/January 2026 (300+465) is **\$765.00**

Qn. What is the Value of Supply for December 2025 that gives Output Tax of \$300.00 if the VAT rate is 15.5%?

Ans.  $VOS \times 15.5/100 = \$300.00$

$$VOS = 300 \times 100 / 15.5$$

$$VOS = \$1,935.48$$

**Therefore, Taxpayer M should declare Total Value of Supply of 4,935.48 being (1,935.48+3000) so that the system applies a rate of 15.5% to get Total Output Tax of \$765.00. Consideration is equal to \$5,700.48**

Taxpayers should attach a summary of December 2025 and January 2026 sales, showing the Value of Supply and the Output Tax before and after applying the computation above, to the VAT return for December/January 2026.

**2. In circumstances where Registered Operators are required to account for Output tax at 15% in 2026**

The VAT Act Chapter 23:12 section 8 (Time of Supply) outlines circumstances where the time of supply of goods and services is deemed to take place. Registered Operators that are deemed to have supplied goods or services on or before 31 December 2025 (VAT rate 15%) and are required to account for the Output Tax in 2026 following the time of supply rules shall follow the steps provided below.

- a) Determine the Total Output Tax due in e.g., January 2026 or any other applicable month from supplies deemed to take place in year 2025 (VAT rate 15%)
- b) Work backwards to obtain the Value of Supply that result in the same Total Output Tax in point (a) if the VAT rate was 15.5%.
- c) Add the Value of Supply (VAT rate 15.5%) for tax period January 2026 to that determined in point (b) above.
- d) Declare the result from point (c) on the field for Value of Supply on the VAT return for tax period January 2026.
- e) Where consideration is required, it is equal to the Value of Supply plus VAT (15.5%)

***For example,***

Taxpayer G has Total Value of Supply for January 2026 of \$1,000.00. The Total Output Tax for the month is  $\$1,000.00 \times 15.5\% = \$155.00$

Taxpayer G also has Total Value of Supply on supplies deemed to take place in 2025 that are declared in January 2026 of \$4,000.00. The Total Output Tax for the month is  $\$4,000.00 \times 15\% = \$600.00$

The Total Output Tax for Taxpayer G for the tax period January 2026 (155+600) is **\$755.00**

Qn. What is the Value of Supply for January 2026 that gives Output Tax of \$600.00 if the VAT rate is 15.5%?

Ans.  $VOS \times 15.5/100 = \$600.00$

$$VOS = 600 \times 100 / 15.5$$

$$VOS = \$3,870.97$$

**Therefore, Taxpayer G should declare Total Value of Supply of 4,870.97 being (1000+3870.97) so that the system applies a rate of 15.5% to get Total Output Tax of \$755.00. Consideration is equal to \$5,625.97**

**Please Note:**

VAT registered operators should ensure that all Points of Sale operated by the Registered Operator are installed and uses compliant Fiscal Devices which are compatible and interfaced with the ZIMRA Fiscalisation Data Management System (FDMS) in recording every sales transaction. These Fiscal devices can be hardware fiscal machines of virtual applications, system, or software approved by the Commissioner, for the purposes of recording sales transactions & transmitting to the FDMS.

**Outstanding Tax Returns and Payments**

- a) All taxpayers with outstanding returns are reminded to submit them without further delay. Late submission of returns and payment of tax attracts penalties, interest and prosecutions.
- b) Returns should be completed in full and submitted on time, through the TaRMS system
- c) Payments for all taxes should be remitted in full, on time and in the currency of trade.

There are Self Service Centres (Kiosks) throughout the Regions for use in submitting returns.

**All Taxpayers must submit their Returns and make payments in full on or before the Due Dates. Failure to comply will result in penalties and/ or prosecution.**

*My Taxes, My Duties: Building My Zimbabwe*

*Public Notice 11 of 2026, issued on 09/02/2026*

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