PUBLIC NOTICE

ISSUANCE OF INVOICES, TAX INVOICES, TILL SLIPS, RECEIPTS AND OTHER DOCUMENTS OF SALES IN CURRENCY OF TRANSACTION

Following the gazetting of Statutory Instrument 185 of 2020 as the Exchange Control (Exclusive Use of Zimbabwe Dollar for Domestic Transactions) (Amendment) Regulations, 2020 (No. 3), the Zimbabwe Revenue Authority (ZIMRA) wishes to remind the business community to ensure that in all instances, documents recording sales (Invoices, Tax Invoices, Till Slips, Receipts or other documents recording sales) are issued to the customers. Fiscalised registered operators are also required to produce fiscalised documents.

Businesses must ensure that:
- Where a sale is made in Zimbabwe dollars, the invoices/till slips/receipts recording the sale must be issued in Zimbabwe dollars.
- Where a sale is made in foreign currency, the invoices/till slips/receipts recording the sale must be issued in foreign currency.
- Where a sale is made in parts of Zimbabwe dollars and foreign currency the invoices/till slips/receipts must reflect such currency details.

Members of the public are urged to request for invoices/till slips and receipts displaying the currency they have transacted in and or paid.

- Where sellers issue discounts to their customers in either ZWL or foreign currency, they must issue credit and or debit notes to correctly record the changes in currency of trade.

PAYMENTS
Any VAT, taxable income, capital gain or mining royalties received/accrued in foreign currency must be paid in foreign currency.

Public Notice Number 40 of 2020.