



THE TAX MAN'S CORNER



ZIMRA SUPPORTING VOLUNTARY TAX COMPLIANCE

The Zimbabwe Revenue Authority was established in terms of the Revenue Authority Act [23.11]. In carrying out its mandate ZIMRA provides a number of support programs to assist taxpayers comply with tax laws. Taxpayers can take advantage of these programs to maintain a clean bill of health.

Taxpayer Education

On its own and by request from taxpayers ZIMRA provides free tax education to taxpayers. Usually workshops or seminars are arranged with the offices nearest the taxpayers. Tax education can be provided to individuals, companies, associations and to anyone upon request.

Tax Advice

The Authority has Client Liaison Officers whose main function is to manage clients' accounts. In the process they also provide extensive advice to taxpayers on tax matters and taxpayers can bring the issues for clarification or resolution. Such issues can be escalated to management where there is need to do so.

Advance Tax Rulings

The law provides that a taxpayer can apply for an Advance Tax Ruling. The ruling outlines the application and interpretation of the law. Rulings can be for a specific business or for businesses in general.

In further support of Voluntary Compliance the ZIMRA Commissioner General has put in place a Voluntary Disclosure program to all persons who omitted any amounts of income from returns submitted for the period 30 June 2018 going back.

- Any person who failed to comply with tax obligations can make a voluntary disclosure at the nearest ZIMRA office
- The tax obligations include registration, submitting returns on time, making payments on time, maintaining records and information, fiscalisation of operations, among others
- The Voluntary Disclosure should be made by 31 December 2018.

Benefits of making a Voluntary Disclosure under Voluntary Disclosure Program

- Penalties, civil penalties, fines and additional tax shall be waived in full
- Outstanding tax debts are paid on agreed payment terms
- Business is free from the burden of non-compliance
- Access to tax clearances certificates for compliant taxpayers
- Business managers and owners can focus on running their businesses thereby reducing costs of compliance.

Assurances to the Applicant

The information voluntarily disclosed shall not trigger an audit, investigation or prosecution.

NB: The voluntary disclosure benefits shall be withdrawn where the client fails to honour payment arrangements agreed on with ZIMRA, without seeking for alternative payment arrangements.

Disclaimer

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