



FAQs for TaRMS Tax Agent Module

1. Q. If TaRMS was introduced to simplify taxes why introduce Tax Agents module?

A. TaRMS is enhancing simplification of tax processes, but it is not eliminating taxpayers rights to be represented by tax agents of their choice whenever they require the service given the level of complexities of tax laws. Engagement of Tax agents by taxpayers is not mandatory but is meant to enhance/assist taxpayers who wish to engage consultancy services in tax issues.

2. Q. What will happen to Tax agents who registered manually?

A. All tax agents who had previously registered manually are required to register in TaRMS so as to enjoy the full benefits of this module.

3. Q. Considering that the Income Tax return is a final product of all tax types returns-how does the assignment of different roles to different agents produce a correct final Income Tax return?. What of the mistakes made by other Agents throughout the year?

A. The professional Agents are expected to produce professional work worth paying for-otherwise taxpayers have the right remove or terminate their agency. The mistakes of agents are treated as the mistakes of the taxpayer, and taxpayer is required to correct such errors.

4. Q. On the qualifications of a Tax Agent issue of one year experience, how is experience verified for someone who is not employed but works as a sole trader?

A Verification is done with the taxpayers to whom the sole trader was providing service.

5. Q. At what level are the applications verified and approved by ZIMRA (i.e. Station level or Regional level)?

A. Approvals are done at Regional level.

6. Q. Can there be an online database that can be used to verify agents membership with professional bodies, probably the same way we check with Civil Registry, Registrar of Companies etc. –in case agents claim to belong to bodies that they are not registered with.

A. No database of membership is contained in TaRMS, however ZIMRA verifies the membership with the professional bodies. In case of undue registrations, ZIMRA reserves the right to cancel licences to undeserving agents.

7. Q. Can we appoint as many Tax Agents as we want?

A. Yes a Taxpayer can appoint as many Tax Agents as you want, however only one tax agent is appointed per tax type.

8. Q. Why don't ZIMRA recommend Tax Agents based on past experience?

A. As an Authority we are governed by Tax Agent (Licensing) Regulations (Statutory Instrument 125 of 2023) which does not consider only past experience.

9. Q How can one be trained to do all the returns without the use of Tax Agents?

A. Taxpayers who need training should register their names with their liaison officers/ Taxpayer Services Section at their respective offices of TIN registration.

10. Q What if company A (who is not a Tax Agent) has the Public Officer and below the Public Officer he has his accountant/bookkeeper employed by his company, is the bookkeeper supposed to register as an agent?

A. The bookkeeper/ accountant is not expected to register as Tax Agents. The employees of appointed Tax Agents are the ones who are supposed to register as Tax Agents.

11. Q. Is it mandatory that we should appoint Tax Agents if we are able to do the work by ourselves.

A. Appointing Tax Agent is optional.

12. Q. How do the taxpayer know that the tax agent has been cancelled?

A. If a Tax Agent's license has been cancelled by ZIMRA then the roles that the Taxpayer had assigned to that Tax Agent will automatically be removed, and the Taxpayer can see that in their profile.

13. Q Can a company opt to represent themselves instead of appointing a Tax Agent?

A. Yes companies are allowed to represent themselves. Appointing a Tax Agent is optional.

14. Q. Why is there need for the employees of Tax Agent companies to also have licence numbers? Will they not use the licence to do their own work outside the company business?

A. For a company to qualify as a Tax Agent it is supposed to have at least 1 employee who is a registered individual Tax Agent. ZIMRA does not have the powers to restrict the employee to work for that company only. Unlicensed employees have no link to perform task in the Tax Agent Module unless they use the credentials. So to enhance user experience, the employees can register as Tax Agents.

15. Q. Does the licence number change after renewal of licence?

A. No the License number does not change

16. Will assignee management be replaced with tax agent, will assignee management keep on working after the introduction of tax agent module?

A. Tax Agent module is not replacing Assignee Management. Tax Agent module involves assigning roles to someone outside the organisation whereas Assignee management involves assigning roles to employees within the organisation

17. Q. How do the taxpayers know the approved tax agents so that they can choose from the list?

A. For now the Tax Agent is supposed to avail their license number to the Taxpayer. In the future TaRMS will have the list of all Registered Tax Agents for Taxpayers to choose. The licence number for unlicensed Tax Agents does not allow the taxpayer to appoint such tax Agent in TaRMS, it will give an error message.

18. Q. Does the system send reminders of expiry of license?

A. Yes the system send a reminder 30 days before expiry of license

19. Q. Q Is the taxpayer able to submit the same return after assigning it to the Tax Agent?

A. The public officer is able to view the pending return and submit it as long the assigned Tax Agent has not submitted it.