



## PUBLIC NOTICE: Submission of ITF 16 Return (Return For Tax On Employment Income) for 2022 Tax Year

The Zimbabwe Revenue Authority (ZIMRA) hereby reminds all taxpayers who are employers to extract from their payrolls, prepare and submit **ITF 16 return** (Return for Tax on Employment Income) for the **2022** year of assessment. The definition of "year of assessment" for purposes of employment income for 2022 year of assessment has two Tax Periods for the purposes of employment income in ZWL, whilst employment income in USD has one Tax Period. The ITF16 Return shall be submitted to ZIMRA on or before the **30<sup>th</sup> of January 2023** as follows.

- Where employees are paid salaries exclusively in local currency, the employer must submit an ITF 16 in local currency.
- Where employees are paid salaries exclusively in foreign currency, the employer shall submit an ITF 16 in foreign currency.
- Where employees are paid both in US\$ and ZWL, the employer is required to submit one ITF 16 in US\$ since the PAYE was calculated using US\$ tables.

For salaries paid in ZWL the employer is required to submit an ITF 16 for the period 1 January to July 2022 and another one for the period 1 August to 31 December 2022.

For salaries paid in US\$ only, one ITF 16 should be submitted for the year ended December 2022 since there were no changes on USD tax tables.

Where employees are paid bonuses in both ZWL and USD, the employer must convert the ZWL bonus to US\$. Conversion is done using the spot rate on the date the bonus was paid. Spot rate of exchange shall be:

- (i) The average auction rate for the period 1<sup>st</sup> January to 13<sup>th</sup> May 2022
- (ii) The interbank rate of exchange for the period from 14<sup>th</sup> May 2022

## **Submission of Returns**

The following e-mail addresses should be used to submit the ITF16 Returns:

ITEM	STATION	EMAIL ITF16 RETURN TO:
1.	LCO	itf16LCO@zimra.co.zw
2.	MCO	itf16MCO@zimra.co.zw
3.	Kurima SCO	itf16KurimaSCO@zimra.co.zw
4.	Bindura	itf16Bindura@zimra.co.zw
5.	Bulawayo	itf16Bulawayo@zimra.co.zw
6.	Chinhoyi	itf16Chinhoyi@zimra.co.zw
7.	Chipinge	itf16Chipinge@zimra.co.zw
8.	Chiredzi	itf16Chiredzi@zimra.co.zw
9.	Beitbridge	beitbridgereturn@zimra.co.zw
10.	Gwanda	itf16Gwanda@zimra.co.zw
11.	Gweru	itf16Gweru@zimra.co.zw
12.	Hwange	itf16Hwange@zimra.co.zw
13.	Kariba	itf16Kariba@zimra.co.zw
14.	Marondera	itf16Marondera@zimra.co.zw
15.	Masvingo	itf16Masvingo@zimra.co.zw
16.	Mutare	itf16Mutare@zimra.co.zw
17.	Rusape	itf16Rusape@zimra.co.zw
18.	Kwekwe & Kadoma	itf16KadomaKwekwe@zimra.co.zw
19.	Victoria Falls	itf16VictoriaFalls@zimra.co.zw

## **Outstanding Returns and Debts**

Taxpayers who are in arrears with regards to their tax obligations are required to settle the outstanding amounts or to engage their nearest ZIMRA Offices to discuss and agree on a way forward. ZIMRA urges its taxpayers to file their returns and pay taxes due on time and in full to avoid follow-ups.

My Taxes, My Duties: Building My Zimbabwe!!

Public Notice No. 8 / 2023, issued on 25/01/2023.







"We are here to serve"