



## **PUBLIC NOTICE: SUBMISSION OF VAT RETURNS BY REGISTERED OPERATORS IN CATEGORY A: TRANSITIONAL ARRANGEMENTS**

Following the promulgation of Finance (No. 2) Act 10 of 2022 in which the rate of Value Added Tax (VAT) was increased from 14.5% to 15% with effect from 1 January 2023, the change in legislation will affect submission of returns by Category A registered VAT operators.

The Zimbabwe Revenue Authority (ZIMRA) hereby advises its valued taxpayers in Category A whose returns are due on 25<sup>th</sup> February 2023 that:

- The return should be split into two, one return for December 2022 and the other one for January 2023, which returns, will be reflecting the two different rates.
- The reason for this transitional change is to manage the change in the VAT rate from 14.5% to 15%.

The two returns and payment must be submitted by **25 February 2023**. After January 2023, the registered operators will revert to their normal submission of one return covering two months.

Please note that all payments should be paid through banks.

*My Taxes, My Duties: Building My Zimbabwe!!*

**Public Notice No. 12/2023, issued on 14/02/2023.**



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