



### PUBLIC NOTICE: LICENSING OF TAX AGENTS

Our valued taxpayers are hereby notified that in terms of Statutory Instrument 125 of 2023 all persons acting on behalf of another to represent the tax affairs of that other person are now required to be licensed as Tax Agents with effect from 06 August 2023 by the Commissioner General for tax purposes.

A tax agent means an individual, a company and any body of persons who act on behalf of any other person relating to the application of the Statutes administered by the Commissioner General of the Zimbabwe Revenue Authority.

All affected persons are required to be licensed within three months of the commencement of the law requiring licensing of tax agents (Statutory Instrument 125 of 2023 which commenced on 5 August 2023). Any person who carries out the duties of a tax agent without a tax agent license after the three months from the commencement shall be guilty of an offence.

#### Requirements for licensing as a Tax Agent

Application for a Tax Agent License shall be made on Form DTF 190 available on the ZIMRA website and the following documents should be attached to the application:

- In the case of an individual applicant:
  - (a) A fully completed Application Form.
  - (b) Certified copy of applicant’s ID.
  - (c) Proof of membership and a confirmation letter stamped by the professional body.
  - (d) Certified copies of academic/professional certificates.
  - (e) Proof of residence.
  - (f) Copy of valid Tax Clearance Certificate
  - (g) Police Clearance
- In the case of a company, partnership or trust:
  - (a) Certified copies of constitutive documents (e.g. Partnership Deed, Certificate of Incorporation, CR5, CR6, Memorandum and Articles of Association, Trust Deed).
  - (b) Copy of valid Tax Clearance Certificate
  - (c) A list of all executive directors, partners, managers and employees who will be authorised to act on behalf of the company.

Kindly note that all individuals authorised to act on behalf of the company have to be licensed as tax agents in their individual capacities and thus have to comply with the requirements for individuals.

Applications shall be manually submitted at any nearest ZIMRA Offices or can be sent to the email addresses given below:

Small Clients Office – Harare	For applicants in Harare, Mash East, West, and Central	<a href="mailto:RegionSCOTaxAgents@zimra.co.zw">RegionSCOTaxAgents@zimra.co.zw</a>
Medium Clients Office – Harare		<a href="mailto:RegionMCOtaxAgents@zimra.co.zw">RegionMCOtaxAgents@zimra.co.zw</a>
Large Clients Office – Harare		<a href="mailto:RegionLCOTaxAgents@zimra.co.zw">RegionLCOTaxAgents@zimra.co.zw</a>
Region 2	Applicants in Bulawayo, Matabeleland North, and South	<a href="mailto:Region2TaxAgents@zimra.co.zw">Region2TaxAgents@zimra.co.zw</a>
Region 3	Applicants in Masvingo, Midlands and Manicaland	<a href="mailto:Region3TaxAgents@zimra.co.zw">Region3TaxAgents@zimra.co.zw</a>

#### Validity of a Tax Agent License

- i A tax agent license is valid for for a period of twenty-four months from the date the license is issued.
- ii A tax agent license shall not be transferable.

#### Processing of applications

ZIMRA shall process all applications within 30days of receipt of the application.

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

**Public Notice No 54/2023, issued on 16/08/2023.**



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Contact Centre 585/ 08688007614



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