www.zimra.co.zw



## **PUBLIC NOTICE:**

## VALIDATION OF TARMS GENERATED CAPITAL GAINS TAX CLEARANCE CERTIFICATE

The Commissioner Domestic Taxes hereby advises all Taxpayers and Stakeholders that with effect from 1 August 2024 the electronic Capital Gains Tax Clearance Certificates that have security features in the form of Authentication code and QR Code can now be validated on TaRMS. This applies to all electronic Capital Gains Tax Clearance Certificates that were issued with effect from 1 November 2023 going forward.

# For avoidance of doubt the issuance of manual Capital Gains Tax Clearance Certificates has been discontinued.

Taxpayers have access to the CGT Clearance Certificate through their TaRMS Self Service Portal. The features of the electronic certificate are as follows:

- a. The words "CGT CLEARANCE CERTIFICATE" in a prominent place
- b. ZIMRA logo
- c. Full Name of the Seller (Transferor)
- d. Full Name of the Buyer (Transferee)
- e. TIN of Seller
- f. ID Number of Seller (in case of natural persons)
- g. ID Number of Buyer (in case of natural persons)
- h. Title Deed Number/Share Certificate Number of property sold
- i. Full description of property being sold
- j. Sale Value of Specified Asset
- k. Amount of Capital Gains Tax paid
- l. Currency for sale value
- m. Reason for disposal by Seller
- n. Authentication code
- o. QR code
- p. Date of issue of the certificate

Below is the sample of a CGT Clearance certificate that is generated by the TaRMS

	ZIMRA Capital Gains Tax Clearance Certificate For Immovable Property			
	Full Name of the Seller (Transferor): SAMPLE LTD Name of the Buyer (Transferce): ABC TESTING Full Description of a certain piece of land situate in Property being sold: the district of Salisbury Sale Value of Specified Asset in words: Thirty Thousand Reason for disposal by Seller (Transferor):	TIN of Seller (Transferor): 2001676900 ID Number of the Buyer (Transferee): 12-3456 Date of acquisition by the Buyer 30 (Transferee): 30 Amount of Capital gains Tax paid: 1,180.00	78209 0/06/2024	ID Number of the Seller (Transferor): Title Deed Number/Share Certificate number of property sold: Currency for sale value: USD Authentication code: Eea31072024000001
	retrenchment package Issued on <u>01</u> <u>08</u> <u>2024</u> <u>01:30</u>			
Taxpayers should download the certificate from the TaRMS Service Portal (SSP).				

Any Person who is presented with the electronic Capital Gains Tax Clearance Certificate can validate its authenticity using either of the two methods indicated below:

### 1. Validation by authentication code

- a. Enter the URL <u>https://mytaxselfservice.zimra.co.zw/</u> on the internet browser and click **Enter**, and the SSP Homepage appears.
- b. Click **Verify Certificate** on the page.
- c. A window will appear, and under **Select Certificate Type**, click the dropdown icon and select **CGT certificate**.
- d. Insert the Tax Payer TIN.
- e. Fill in the authentication code as it appears on the CGT certificate that is to be validated
- f. Click Verify
- g. A message "The CGT Certificate of SAMPLE LTD (name of taxpayer) with 2001676900 TIN (Taxpayer TIN) exists in the system" will appear if the certificate exists, otherwise the certificate will not be found.

#### 2. Validation by Scanning QR Code

- a. Scan the QR code using a scanning device
- b. A message "The CGT Certificate of **SAMPLE LTD** (name of taxpayer) with **2001676900** TIN (Taxpayer TIN) exists in the system" will appear if the certificate exists, otherwise the certificate will not be found.

Zimbabwe Revenue Authority remains committed to continued system improvements in order to simplify tax processes. Please note that the same validation methods can be used to validate TIN Certificate and Tax.

Clearance Certificate (ITF 263) generated by TaRMS.

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My Taxes, My Duties: Building My Zimbabwe

Get in touch with us on our Contact Centre Toll free number 585 / for netone 08010271 WhatsApp 0782 729 862 Email contactcentre@zimra.co.zw

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