

**PUBLIC NOTICE:
VAT ON DISPOSABLE PLASTIC BAGS AND FAST FOODS SALES AND WITHHOLDING TAX ON
GROSS WINNING OF BETTING PUNTERS**

The Finance Act No. 7 of 2024 provided for surcharge on the sale value of disposable plastic bags, surcharge on fast food sales and Withholding Tax on gross winning of betting punters, with effect from 1 January 2025. The Commissioner hereby advises all the affected taxpayers to take note of the due dates and payments as detailed below

1. SURCHARGE ON THE SALE VALUE OF:

1.1. DISPOSABLE PLASTIC BAGS

A surcharge is chargeable on the sale value of each disposable plastic carrier bags produced by a manufacturer, at the rate of twenty percent (20%) of such sale value if sold locally. This tax is payable by all manufacturers of disposable plastic bags.

1.2. SURCHARGE ON SALE VALUE OF FAST FOODS

Every fast-food operator shall apply a surcharge of 1% on the sale value of any specified fast food (whether sold in pre-packaged form or prepared on the premises, for consumption on or off the premises where it is sold).

This applies to the following food items sold by Fast Food Retail Outlets and Restaurants: **Pizza, Burger, Hotdog, Shawarma, French fries, Chicken, Tacos, Doughnuts and similar products**

2. WITHHOLDING TAX ON GROSS WINNING OF BETTING PUNTERS

Bookmakers are required to pay bookmakers tax on their gross monthly takings and to collect punters' tax on gross winnings of punters. The bookmakers' tax and punters tax is calculated as follows:

- (a) at the rate of three per centum (3%) of each dollar of the gross monthly takings of the bookmaker
- (b) at the rate of ten per centum (10%) of each dollar of the gross winnings of betting punters

Please note that Rev 5 to be downloaded from the ZIMRA website should be used for the following tax types and submitted manually to respective regions through emails below:

- a. Disposable plastic bags tax
- b. Fast food tax
- c. Punters tax

For bookmaker tax type, please note that return is already in TaRMS. May you go ahead and register the tax type if you have not registered. The return should therefore be submitted through TaRMS **not manually** as for the other tax types as articulated above.

NB: Rev 5 returns for the taxes above are due on or before the 5th day of the month following the month of transaction and the payments are due on or before the 10th day of the month following the month of transaction.

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My Taxes, My Duties: Building My Zimbabwe
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