



## PUBLIC NOTICE

### SUBMISSION OF INCOME TAX RETURNS (ITF 12C, ITF1, CGT1) FOR TAX YEAR ENDED 31<sup>ST</sup> DECEMBER 2019

#### [GIVEN OUTBREAK COVID 19 AND THE DECLARED NATIONAL LOCK DOWN]

The Commissioner General of the Zimbabwe Revenue Authority (ZIMRA) hereby gives notice in terms of Sections 37 and 37A of the Income Tax Act [Chapter 23:06], to all persons who received taxable income or gains, or to whom taxable income or gains accrued from a source within or deemed to be within Zimbabwe, that they are required to submit Income Tax Returns or Capital Gains Tax Returns for the tax year ended 31<sup>st</sup> December 2019 as follows:

#### **Income from Employment [Non-Final Deduction System cases]**

Persons in receipt of income from employment should submit Income Tax Returns [ITF 1] by 31 August 2020. This applies to persons who, during the year 2019:

- Terminated employment before the end of 12 months; or
- Were employed for periods less than 12 months; or
- Changed employers; or
- Received income from more than one employer; or
- Received pension in addition to employment income.

2019 year of assessment has two tax periods January to July and August to December. Two separate Forms P6 should be attached to their **respective two income tax returns relating to two separate tax periods** i.e. January to July and August to December.

For the avoidance of doubt, persons in receipt of income from employment, which has been subjected to Pay As You Earn (PAYE) or

Employees' Tax and were employed by the same employer throughout the year, are NOT required to furnish Income Tax Returns.

### **Income from Trade and Investments**

All taxpayers who were specified by the Commissioner General to be on Self-Assessment in terms of Section 37A of the Income Tax Act [Chapter 23:06] are reminded that they should submit ITF 12C Returns, accompanied by the relevant financial statements, by 31 August 2020. **Ordinarily these returns are due in April every year.** Nil returns must be submitted where there was no income received or accrued.

### **Income from disposal of Specified Assets and Marketable Securities.**

Individuals and persons who disposed of specified assets and marketable securities in 2019, and did not submit Capital Gains Tax Returns are also required to submit returns on Form CGT1 by 31 August 2020.

### **Taxpayers with approved Accounting Years**

Taxpayers with approved accounting years other than 31 December should ensure that returns are submitted on dates set by the Commissioner General in respect of their accounting periods.

### **Dormant Companies**

Dormant companies that are registered for tax must submit Nil returns. Dormant companies that are not registered for tax must register and submit Nil returns.

### **Please Note:**

All taxpayers with outstanding returns, i.e. returns for previous years, are reminded to submit without further delay during this extended period. Late submission of returns attracts penalties and interest.

- a) Income Tax Returns are submitted on line on <http://efiling.zimra.co.zw>. Those that fail to go through e services and returns completed by taxpayers on employment income should be submitted through email addresses provided under Note (d).
- b) Clients are encouraged to start using the e-services well before the deadline. Any requests for extensions must be lodged before due date to the nearest ZIMRA Offices.

- c) Tax Agents who submit returns for their clients in bulk are encouraged to approach their station managers and agree on return lodgement plans well before the due date.
- d) Failed and manual tax returns should be scanned and emailed to the applicable/relevant email address selected from the list below:

1. LCO INCOME TAX RETURNS	<a href="mailto:lcoreturn@zimra.co.zw">lcoreturn@zimra.co.zw</a>
2. MCO INCOME TAX RETURNS	<a href="mailto:incometaxmcoreturn@zimra.co.zw">incometaxmcoreturn@zimra.co.zw</a>
3. SCO INCOME TAX RETURNS	<a href="mailto:incometaxscoreturn@zimra.co.zw">incometaxscoreturn@zimra.co.zw</a>
4. BULAWAYO INCOME TAX RETURNS	<a href="mailto:bulawayoreturn@zimra.co.zw">bulawayoreturn@zimra.co.zw</a>
5. VICTORIA FALLS INCOME TAX RETURNS	<a href="mailto:yicfallsreturn@zimra.co.zw">yicfallsreturn@zimra.co.zw</a>
6. HWANGE INCOME TAX RETURNS	<a href="mailto:hwangereturn@zimra.co.zw">hwangereturn@zimra.co.zw</a>
7. GWANDA INCOME TAX RETURNS	<a href="mailto:gwandareturn@zimra.co.zw">gwandareturn@zimra.co.zw</a>
8. BEIT BRIDGE INCOME TAX RETURNS	<a href="mailto:beitbridgereturn@zimra.co.zw">beitbridgereturn@zimra.co.zw</a>
9. MASVINGO INCOME TAX RETURNS	<a href="mailto:masvingoreturn@zimra.co.zw">masvingoreturn@zimra.co.zw</a>
10. MUTARE INCOME TAX RETURNS	<a href="mailto:mutarereturn@zimra.co.zw">mutarereturn@zimra.co.zw</a>
11. GWERU INCOME TAX RETURNS	<a href="mailto:gwerureturn@zimra.co.zw">gwerureturn@zimra.co.zw</a>
12. CHIREDDZI INCOME TAX RETURNS	<a href="mailto:chiredzireturn@zimra.co.zw">chiredzireturn@zimra.co.zw</a>
13. ZVISHAVANE INCOME TAX RETURN	<a href="mailto:zvishavanereturn@zimra.co.zw">zvishavanereturn@zimra.co.zw</a>
14. CHIPINGE INCOME TAX RETURNS	<a href="mailto:chipingereturn@zimra.co.zw">chipingereturn@zimra.co.zw</a>
15. RUSAPE INCOME TAX RETURNS	<a href="mailto:rusapereturn@zimra.co.zw">rusapereturn@zimra.co.zw</a>
16. KWEKWE INCOME TAX RETURNS	<a href="mailto:kwekwereturn@zimra.co.zw">kwekwereturn@zimra.co.zw</a>
17. KADOMA INCOME TAX RETURNS	<a href="mailto:kadomareturn@zimra.co.zw">kadomareturn@zimra.co.zw</a>
18. CHINHOYI INCOME TAX RETURNS	<a href="mailto:chinhoyireturn@zimra.co.zw">chinhoyireturn@zimra.co.zw</a>
19. KARIBA INCOME TAX RETURNS	<a href="mailto:karibareturn@zimra.co.zw">karibareturn@zimra.co.zw</a>
20. MARONDERA INCOME TAX RETURNS	<a href="mailto:maronderareturn@zimra.co.zw">maronderareturn@zimra.co.zw</a>
21. BINDURA INCOME TAX RETURNS	<a href="mailto:bindurareturn@zimra.co.zw">bindurareturn@zimra.co.zw</a>

- e) Further guidance covering the transition from multi-currency to local currency will be issued in due course

For any further clarification, kindly contact your nearest ZIMRA office.

## Public Notice Number 22 of 2020

*Paying taxes and customs duties on time  
and in full builds and dignifies Zimbabwe!*



"We are here to serve"

"We are here to serve"

