



## **PUBLIC NOTICE**

### **FISCALISATION EXPLAINED**

#### **What is Fiscalisation?**

Fiscalisation refers to configuring of fiscal devices to enable them to record sales and other tax information on the read only fiscal memory at the time of sale for use by ZIMRA in Value Added Tax administration.

#### **Who should fiscalise?**

All Value Added Tax (VAT) registered operators are required to Fiscalise as outlined in SI 104 of 2010 as read with SI 148 of 2016 and SI 153 of 2016.

#### **How do I know the type of device I am required to use?**

VAT registered retail operators are required, for the purposes of recording their business transactions, to use:

1. A fiscalised electronic register; or
2. A non-fiscalised electronic register together with a fiscal memory device.

All other operators who are required to use such devices but who are **not** retail operators are required to use:

1. An electronic signature device; or
2. A fiscalised electronic register; or
3. A non-fiscalised electronic register together with a fiscal memory device.

#### **Is there any assistance ZIMRA is giving in acquiring the devices?**

Incentives which are granted to facilitate the Fiscalisation Programme are as follows:

- Registered operators can claim 50% of the cost of acquisition of the fiscal electronic registers as Input Tax on their VAT 7 Return.
- 50% S. I. A is granted to operators in the year of purchase.

#### **Training on use of fiscal devices**

The approved suppliers will assist you in identifying appropriate devices, install the devices as well as provide training on appropriate usage.

#### **General Guidance**

For specific details concerning fiscalised electronic registers and devices, kindly contact the approved suppliers. For specific ZIMRA related issues, please contact your nearest **ZIMRA office**.

**Where do I purchase the fiscal devices?**

Fiscal devices should be acquired from the Approved Suppliers listed on our website [www.zimra.co.zw](http://www.zimra.co.zw)

Please note all registered operators are required to have configured their fiscal machines and connect them to ZIMRA by **31 December 2020**.

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