



ZWS ISO 9001:2008 QUALITY MANAGEMENT SYSTEM

VAT RETURN

ZIMBABWE REVENUE AUTHORITY

Return for Remittance of Value Added Tax

PART [I] PARTICULARS OF REGISTERED OPERATOR

| | | |
|---|-----------------------------------|--|
| 1 | Name of Registered Operator | |
| 2 | Trade Name of Registered Operator | |
| 3 | BP Number | |
| 4 | Vat Number | |
| 5 | Tax Period | |
| 6 | Physical Address | |
| 7 | E-Mail Address | |
| 8 | Cell phone / Telephone Number | |

Please click the appropriate box

| | |
|--------------------|--|
| Local Sales Return | |
| Imported Services | |
| Special Return | |
| Diplomatic Return | |
| | |

DECLARATION OF SALES AND PURCHASES SHALL BE IN RTGS DOLLAR CURRENCY.

PART [II] DECLARATION OF OUTPUT TAX

| | For Office Use | VALUE OF SUPPLY | | OUTPUT TAX | |
|---|----------------|--|-------|------------|-------|
| | Mat. Code | Dollars | Cents | Dollars | Cents |
| 3. Supply of goods and/or services at standard rate 14.5%. | V09 | | | | |
| 4. Supply of goods and/or services at 0%. | V12 | | | | |
| 5. Supply of goods and/or services at.....% | V15 | | | | |
| 6. Exempt Supplies | V18 | | | | |
| 7 Imported services (Apply standard rate 14.5%) | V19 | | | | |
| 8 Special return-sale in execution of a debt | V20 | | | | |
| ADJUSTMENTS (CONSIDERATION –SELLING PRICE INCLUDING VAT) | | | | | |
| 9. Change of use of goods and/or services. (Goods applied to own use)(Apply Tax Fraction) | V21 | | | | |
| 10.Change of use of capital goods (Apply Tax Fraction) | V24 | | | | |
| 11.Bad Debts recovered (Apply Tax Fraction) | V27 | | | | |
| 12.Debit/Credit Notes (Apply Tax Fraction) | V30 | | | | |
| 13.Fringe Benefits – Motoring (Apply Tax Fraction) | V33 | | | | |
| 14. TOTAL OUTPUT TAX | | (Add all items from 3 through to 14) [A] | | | |

PART [III] INPUT TAX CLAIM

| | | VALUE | | INPUT TAX | |
|--|-----|---------|-------|-----------|-------|
| | | Dollars | Cents | Dollars | Cents |
| 15.Domestic goods and/or services purchased to make taxable supplies | V39 | | | | |
| 15A. Purchase of goods (Diplomats) | V39 | | | | |
| 16.Imported goods to make taxable supplies | V42 | | | | |
| 16A. Imported goods (Diplomats) | V42 | | | | |
| 17.Capital goods purchased to make taxable supplies | V45 | | | | |
| 17A. Purchases of capital goods (Diplomats) | V45 | | | | |
| ADJUSTMENTS | | | | | |
| 18.Change of use of goods and/or services (Apply Tax Fraction) | V48 | | | | |
| 19.Change of use of capital goods (Apply Tax Fraction) | V51 | | | | |



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|---|---|--|--|--|--|
| 20. Bad Debts written off (Apply Tax Fraction) | V54 | | | | |
| 21. Credit/Debit Notes (Apply Tax Fraction) | V57 | | | | |
| 22. TOTAL INPUT TAX | (Add all items from 15 through to 22) [B] | | | | |

PART [IV] CALCULATION OF VAT PAYABLE/REFUNDABLE

| | | Dollars | Cents |
|--|---|---------|-------|
| | 23. TOTAL OUTPUT TAX (Box 14) | | |
| | 24. <i>Less</i> TOTAL INPUT TAX (Box 22) | | |
| | 25. <i>Less</i> VAT WITHHELD | | |
| | 26. AMOUNT PAYABLE/REFUNDABLE (Box 14) – (Box 22) | | |
| | 27. <i>Add</i> Penalty | | |
| | 28. Interest | | |
| | 29. TOTAL | | |
| | 30. Add/Deduct Credit Balance c/f | | |
| | 31. AMOUNT PAYABLE/REFUNDABLE | | V58 |

PART [V]

CALCULATION OF AMOUNT PAYABLE/REFUNDABLE IN FOREIGN CURRENCY OR RTGS DOLLARS

| | Value In Foreign Currency Only (USD\$) | Tax In Foreign Currency Only | Value In RTGS Dollar Only | Tax In RTGS Dollars Only |
|--|---|---------------------------------|------------------------------|--------------------------|
| 32. SALES / ADJUSTMENTS TRANSACTIONED | | V59 | | V60 |
| 33 PURCHASED/ADJUSTMENTS | | V61 | | V62 |
| 35. AMOUNT REFUNDABLE/PAYABLE | | V63 | | V64 |

Name: _____

Designation: _____

Signature: _____

Date: -----

Penalties may be charged for false declaration, failure to pay tax when due, or submitting the return late.

NB: Please attach the following schedules:

- a. Input Tax for transactions done in foreign currency only
- b. Input Tax for transactions done in RTGS Dollar only and
- c. VAT Withholding Tax.