



VAT RETURN

ZIMBABWE REVENUE AUTHORITY

## Return for Remittance of Value Added Tax

**PART [I] PARTICULARS OF REGISTERED OPERATOR**

1.	BUSINESS PARTNER NUMBER									
1(a)	NAME OF BUSINESS PARTNER									
2	NATURE OF BUSINESS									
3	CONTACT CELL-PHONE NUMBERS									
3(a)	E-MAIL ADDRESS									
4	TAX PERIOD									

**Please click the appropriate box**

Local Sales Return	
Imported Services	
Special Return	
Diplomatic Return	
Payment made without a VAT return	

**PART [II] DECLARATION OF OUTPUT TAX**

	For Office Use	VALUE OF SUPPLY		OUTPUT TAX	
	Mat. Code	Dollars	Cents	Dollars	Cents
5. Supply of goods and/or services at standard rate 15% .	V09				
6. Supply of goods and/or services at 0% .	V12				
7. Supply of goods and/or services at.....%	V15				
8. Exempt Supplies	V18				
9. Imported services ( <b>Apply Standard Rate 15%</b> )	V19				
<b>SPECIAL RETURN</b>		( CONSIDERATION- SELLING PRICE INCLUDING VAT)			
10.Special return- Sale in execution of a debt ( <b>Apply Tax Fraction</b> )	V20				
<b>ADJUSTMENTS</b>					
11. Change of use of goods and/or services. (Goods applied to own use)Apply tax fraction	V21				
12. Change of use of capital goods ( <b>Apply tax fraction</b> )	V24				
13. Bad Debts recovered. ( <b>Apply tax fraction</b> )	V27				
14. Debit/Credit Notes ( <b>Apply tax fraction</b> )	V30				
15. Fringe Benefits – Motoring ( <b>Apply tax fraction</b> )	V33				
<b>16. TOTAL OUTPUT TAX</b>		(Add all items from 5 through to 15) [A]			

**PART [III] INPUT TAX CLAIM**

		VALUE		INPUT TAX	
17. Domestic goods and/or services purchased to make taxable supplies	V39				
17A. Purchase of goods ( Diplomats)	V39a				
18. Imported goods to make taxable supplies (exclude capital goods)	V42				
18A.Imported goods (Diplomats)	V42a				
18B. Imported capital goods to make taxable supplies	V42b				
19. Domestic Capital goods purchased to make taxable supplies	V 45				
19A. Purchase of Capital Goods (Diplomats)	V 45a				
<b>ADJUSTMENTS</b>					
20. Change of use of goods and/or services ( <b>Apply tax fraction</b> )	V48				
21. Change of use of capital goods.( <b>Apply tax fraction</b> )	V51				
22. Bad Debts written off ( <b>Apply tax fraction</b> )	V54				
23. Credit/Debit Notes ( <b>Apply tax fraction</b> )	V57				
<b>24. TOTAL INPUT TAX</b>		(Add all items from 17 through to 23) [B]			

**PART [IV] CALCULATION OF VAT PAYABLE/REFUNDABLE**

	Dollars	Cents
25. TOTAL OUTPUT TAX (Box 16)		
26. <i>Less</i> TOTAL INPUT TAX (Box 24)		
27. AMOUNT PAYABLE/REFUNDABLE (Box 16) – (Box 24)		
28. <i>Add: Penalty</i>		
29. <b>Interest</b>		
30. <b>TOTAL</b>		
31. Add/Deduct Credit Balance c/f		
32. AMOUNT <b>PAYABLE/REFUNDABLE</b>		

**Name:** \_\_\_\_\_

**Designation:** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Date**

D	D	/	M	M	/	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

**There are severe penalties for false declaration, failure to pay tax when due, or submitting the return late**

**NB: Please attach input tax schedule**