



WITHHOLDING TAX ON TENDERS

ZIMRA issued a Public Notice advising taxpayers to utilize the ZIMRA portal to verify the authenticity of tax clearance certificates provided by suppliers. Taxpayers are required to withhold tax from payments made to suppliers without valid **Tax Clearance Certificates on file** in terms of Section 80 of the Income Tax Act (Chapter 23:06). The rate is currently 30 % of the gross invoice value with effect from 1 January 2022. The threshold is an aggregate of ZWL\$130,000.00 or US\$ 1,000.00 during the year of assessment effective 1 January 2022. There is risk of penalties and interest for failure to withhold and pay the 30 % WHT from payments made to suppliers without valid Tax Clearance Certificates on file.

To avoid the inconvenience, follow the following easy steps and authenticate the tax clearance of your Business partners:

Option 1 - Recommended Option

- Type <http://efiling.zimra.co.zw> on your Internet Browser
- Press **Enter**
- Click **Validate Tax Certificate**
- On the page that comes up:
 - Enter the BP number on the tax certificate in the **Business Partner Number field**
 - Enter the **Authentication Code** as it appears on the tax certificate in the Code field
 - Type the code for the image as shown in the field available.
- Click **Verify Certificate**
- Make sure the details that will appear on the internet page are the same as on the tax certificate being verified.

Option 2 – use of bar code reader

- This option allows you to scan the bar code on the ITF 263 using a bar code reader or a smart phone.

Option 3 – Applicable in cases of doubt

- Send a scanned copy of the ITF 263 to eservices@zimra.co.zw, zimrahelp@zimra.co.zw
- ZIMRA will respond with confirmation whether or not the ITF 263 is authentic.

Option 4

- <https://efiling.zimra.co.zw:333>: For clearances which are automatically generated and sent to clients' email addresses from SAP.

Option 2 – use of bar code reader

- This option allows you to scan the bar code on the ITF 263 using a bar code reader or a smart phone.

Please Note:

Where you fail to validate the tax clearance online, contact ZIMRA on the following emails for assistance:

- itf263queriesdesklco@zimra.co.zw
- itf263queriesdeskmco@zimra.co.zw
- itf263queriesdeskregion2@zimra.co.zw
- itf263queriesdeskregion3@zimra.co.zw
- itf263queriesdesksco@zimra.co.zw

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Kudenga House, 3 Baines Avenue, Cnr Prince Edward St, P. O. Box 334, Harare, Zimbabwe, www.bdo.co.zw

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