

PUBLIC NOTICE:
Submission of ITF 16 Return (Tax on Employment Income)
Return for 2023 Tax Year

The Zimbabwe Revenue Authority (ZIMRA) hereby reminds all taxpayers who are employers to extract from their payrolls, prepare and submit **ITF 16 return** (Return for Tax on Employment Income) for the **2023** year of assessment. The definition of “year of assessment” for purposes of employment income for 2023 year of assessment has two Tax Periods for the purposes of employment income in ZWL, whilst employment income in USD has one Tax Period. The ITF16 Return shall be submitted to ZIMRA on or before the **30th of January 2024** as follows.

- Where employees are paid salaries exclusively in local currency, the employer must submit an ITF 16 in local currency.
- Where employees are paid salaries exclusively in foreign currency, the employer shall submit an ITF 16 in foreign currency.
- Where employees are paid both in US\$ and ZWL, the employer is required to submit one ITF 16 in US\$ since the PAYE was calculated using US\$ tables.

For salaries paid in ZWL the employer is required to submit an ITF 16 for the period 1 January to July 2023 and another one for the period 1 August to 31 December 2023.

For salaries paid in US\$ only, one ITF 16 should be submitted for the year ended December 2023 since there were no changes on USD tax tables.

Submission of Returns

IT16 returns for 2023 should be submitted through the Contact Centre email contactcentre@zimra.co.zw or drop at the **nearest ZIMRA office**.

Outstanding Returns and Debts

Taxpayers who had active payment plans under SAP TRM should note that the payment plans were nullified before migration of data to the Tax and Revenue Management System (TaRMS) as communicated through Public Notice Number 81 of 2023. Taxpayers who are in arrears are therefore required to settle the outstanding amounts or apply for new payment plans through the TaRMS Self Service Portal (SSP) under the Debt Management module.

My Taxes, My Duties: Building My Zimbabwe!
Public Notice No. 8 of 2024, issued on 22/01/2024.