



## PUBLIC NOTICE:

### ISSUANCE OF TAX CLEARANCES CERTIFICATES [ITF263] TO COMPLIANT TAXPAYERS REGARDING FISCALISATION REQUIREMENTS; SUBMISSION OF TAX RETURNS AND PAYMENTS

The Zimbabwe Revenue Authority (ZIMRA) is mandated to issue a **Tax Clearance Certificates [ITF263]** only to trading and compliant taxpayers or to taxpayers who have made satisfactory arrangements to become compliant with tax requirements such as, Submission of Tax Returns, Payment of Taxes due and Fiscalisation Requirements.

ZIMRA, hereby reminds its valued taxpayers that according to section 34C of the Revenue Authority Act [Chapter 23:11], a taxpayer can request for a Tax Clearance Certificate upon satisfaction or being **up to date** in the following conditions:

- Submission of **all due** Tax Returns
- Remittance of payment for **all due** tax payments
- Taxpayers registered for VAT, must comply with the requirements of **Fiscalisation** and Fiscalisation Data Management System (**FDMS**)
- Made satisfactory arrangements with ZIMRA to submit outstanding tax return and/or tax payments
- Submission of required information by the Commissioner, for example, details of appointed public officer as required by law.

ZIMRA, therefore, further advises all taxpayers that with immediate effect, Tax Clearance Certificates (ITF263) will no longer be issued to taxpayers that:

- a) Are not trading,
- b) Do not use installed or registered Fiscal Devices in recording **all** sales transactions, if registered for VAT.

Taxpayers that are operating or trading while declaring, submitting NIL Tax Returns and/ or not complying with Fiscalisation Requirements (*if registered for VAT*) are strongly encouraged to immediately comply and voluntarily disclose the actual business transactions and:

- regularize their tax affairs,
- avoid applicable penalties and interest,
- become eligible for a valid Tax Clearance Certificate (ITF263).

Taxpayers/ Business Operations that fail to comply and accurately disclose business transactions will be liable to penalties and/or subjected to other enforcement activities as provided for in the relevant tax laws. Cooperation in complying with the requirements is greatly encouraged to avoid any inconveniences.

*My Taxes, My Duties: Building My Zimbabwe*

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*we are here to serve*



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