

PUBLIC NOTICE: NOTICE TO ALL CHURCHES

The Zimbabwe Revenue Authority (ZIMRA), wishes to inform all churches to an upcoming Stakeholder Engagement dedicated to addressing tax compliance across all applicable tax categories. This forum is part of ZIMRA's ongoing efforts to promote transparency and provide support for compliance. The date and venue of the engagement will be communicated in due course.

Churches are reminded of the following important tax guidelines:

1. Exempt Income

The following types of income streams are exempt from income tax:

Donations, Tithes, Offerings, and Contributions: Income received or accrued from donations, tithes, offerings, or other contributions made by members or benefactors of the church or its institutions.

Non-Trading Receipts: Any income that does not arise from trade or investment activities conducted by or on behalf of the church or its institutions.

2. Taxable Income

Income derived from trading activities is subject to income tax. Examples of taxable income include but not limited to:

Proceeds from the sale of church literature, books, or music, revenue from the sale of church-branded merchandise (e.g., apparel, anointing oils, artifacts, etc.), Income from the sale of meals, clothing, or similar items. Additionally, such sales may attract Value Added Tax (VAT) depending on the sales thresholds.

Outstanding Tax Returns and Payments

- ZIMRA kindly reminds all taxpayers to register for all the applicable taxes and submit any outstanding returns as soon as possible. Timely submission of returns and payments helps you avoid penalties, interest and litigation. By staying compliant, you contribute to building a stronger and more sustainable economy.
- Returns should be completed in full and submitted on time, through the TaRMS Self-Service Portal <https://mytaxselfservice.zimra.co.zw>
- Payments of all taxes are to be made in full, on time and in the applicable currency.

There are ZIMRA Self Service Centres (Kiosks) throughout the ZIMRA Regions for use in submitting returns. By voluntarily staying compliant, you contribute to a fair and sustainable tax system that supports national development. ZIMRA remains committed to providing support and guidance to help you meet your tax obligations

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My Taxes, My Duties: Building My Zimbabwe

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