



PUBLIC NOTICE VIRTUAL FISCALISATION COMPLIANCE

The Zimbabwe Revenue Authority (ZIMRA) would like to remind all registered operators under the Value Added Tax (VAT) Act [Chapter 23:12] that have complied with Fiscalisation Data Management System (FDMS) requirements through Virtual Fiscalisation that they are personally and fully responsible for the process. This includes, but is not limited to;

- Providing accurate and complete information of all transactions and branch activities.
- Complying with all applicable laws and regulations.
- Ensuring all taxable transactions are fiscalised and transmitted to FDMS;
- All points of sale are connected to ZIMRA Fiscalisation Data Management System (FDMS)
- Taxpayers must maintain accurate records of all fiscalised transactions.
- Ensure the system is connected at all times and in the event of disruptions, Taxpayers should have back up power to avoid disconnections.

What is Virtual Fiscalisation?

It is the use of software (virtual) fiscal devices (VFD)/API or software applications (POS) which are compatible with FDMS for recording, transmitting or interfacing with ZIMRA Server. Virtual Fiscalisation options include:

- Direct Interface of Taxpayer Server -to- ZIMRA Server
- Direct Interface of taxpayer Accounting/POS System -to- ZIMRA Server

Virtual Fiscalisation option can be accessed by taxpayers free of charge from the ZIMRA Website.

Who is eligible for Virtual Fiscalisation?

- Any registered operator is eligible for Virtual Fiscalisation depending on taxpayer needs and ability to develop APIs for interfacing with the ZIMRA FDMS. Hence, use of APIs as Virtual Fiscalisation is suitable for Medium to Large Taxpayers Clients – especially those who process their transactions on connected servers; Accounting Systems and or Point of Sale System.
- Small Traders can also use Virtual Fiscalisation through a Mobile Point of Sale.

Consequences of Non-Compliance with FDMS

- Failure to issue Fiscal Tax invoices or receipts- **USD1000**
- Failure to demand Fiscal invoice/Receipt - **Goods liable for seizure, may be released if Fiscal invoice or receipt is produced within 24 hours of such seizure**
- Failure to comply with interface requirements-**USD25 per POS per Day up to a maximum of 90 days**
- Failure to Acquire and use an Electronic Fiscal Device-**USD1000 and a civil penalty of USD25 per POS per Day for max 90 days**
- Tampering with Electronic Fiscal Devices-**USD1000 per POS or 3 times the amount of tax involved whichever is higher**

My Taxes, My Duties: Building My Zimbabwe.

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