



GUIDELINES FOR LICENSING OF PROFESSIONALS FOR ZIMRA

The Zimbabwe Revenue Authority is obligated in terms of section 80A of the Income Tax Act to issue Tax Clearance Certificates to Professionals for purposes of registering or licensing them to carry out their trades or services.

This is a new requirement and our computerized systems do not have the capacity to fully support this process in 2024. That being the case the guidelines detailed below shall be utilized to ensure compliance with the Legal requirements until further notice.

Tax Clearance Certificates are issued in the following instances:

1. The applicant is compliant with tax matters which may include registration, submission of returns and payment of tax;
2. Employees of an organization who do not derive taxable income from other sources;
3. Employees of an organization who receive income from other sources and are tax compliant.

The Law

Reference is made to Finance Act No 2 of 2024 that required following professionals to have a valid Tax Clearance Certificate before licensing:

- (a) architects registered or required to be registered under the Architects Act [Chapter 27:01]; or
- (b) engineers or technicians registered or required to be registered under the Engineering Council [Chapter 27:22]; or
- (c) land surveyors registered or required to be registered under the Land Surveyors Registration Act [Chapter 27:06]; or
- (d) legal practitioners registered or required to be registered under the Legal Practitioners Act [Chapter 27:07]; or
- (e) auditors, accountants or other professionals registered or required to be registered under the Public Accountants and Auditors Act [Chapter 27:12] or the Chartered Accountants Act; or
- (f) health practitioners registered or required to be registered under the Health Professions Act [Chapter 27:19]; or
- (g) a veterinary surgeon registered or required to be registered in terms of the Veterinary Surgeons Act [Chapter 27:16]; or
- (h) real estate agents registered or required to be registered under the Estate Agents Act [Chapter 27:17]; or
- (i) quantity surveyors registered or required to be registered under the Quantity Surveyors Act [Chapter 27:13].

GUIDELINES

I. Professionals in trade

- a) Professionals conducting trade are liable to register for tax and apply for their tax clearance in TaRMS
- b) In the event that the professional is already in possession of a tax clearance certificate that is more than 30 days the taxpayer should complete a manual application and shall be served with a confirmation letter that will be used for registration and licensing with the respective professional bodies.

II. Employees

- a) Professionals who are solely employees are required to complete a manual application form.
- b) Employers with many professionals who require tax clearance certificates should submit all applications at once covered by a letter attaching the individual manual application forms by employees.

Upon successful application, ZIMRA shall provide approval letter to the employer that shall be used for registration and licensing of the employees with the respective professional bodies.

Note that the letter shall serve as a tax clearance.

III. ZIMRA Administration

- a) Zimra shall have dedicated units at the local stations responsible for processing the applications.
- b) Clients are supposed to submit their completed application forms to the following email address for processing of the tax clearances: contactcentre@zimra.co.zw

