



REV 1

**ZIMBABWE REVENUE AUTHORITY
APPLICATION FOR REGISTRATION FORM**

New Registration

Registration for Fiscalisation (complete part xii)

Registration of Depository (complete part xi)

PART [I] NATURE OF APPLICANT

1a) **Select appropriate category**

Individual /Person
Organisation
Group

b)Type of Business / Nature of applicant (Tick where appropriate)

Registered Company			
Private Company	<input type="checkbox"/>	Individual in business	<input type="checkbox"/>
Public Company	<input type="checkbox"/>	Partnership	<input type="checkbox"/>
No. of Branches	<input type="checkbox"/>	Association	<input type="checkbox"/>
No. of Divisions	<input type="checkbox"/>	Authority	<input type="checkbox"/>
Number of Subsidiaries	<input type="checkbox"/>	Estate	<input type="checkbox"/>
Individual in employment	<input type="checkbox"/>	Trust	<input type="checkbox"/>
		Other (give details)	<input type="checkbox"/>

c)Select if appropriate

Importer
 Agent
 Exporter

Part [II] INDUSTRY DETAILS (select from schedule attached)

2.Industry Name		3.Industry Code	
4.Sector Name		5.Sector Code	



Part [III] PARTICULARS OF APPLICANT	
6. Registered Name	
7. Trade Name	
8. Date of Incorporation/ Birth/Death	
9. Date of Commencement of Trade	
10. Registration No. (Company insert No. on certificate of incorporation, if individual national ID No.)	
11. Physical Address	
12. Postal Address	
13 (a) Nearest ZIMRA's Office	
14. Email Addresses	
15. Telephone Number (s)	
16. Fax Number	
17. Cell Number (s)	

Part [IV] Revenue Heads

18. Tick where appropriate

Value Added Tax	<input type="checkbox"/>
P.A.Y.E	<input type="checkbox"/>
Income Tax	<input type="checkbox"/>
Capital Gains Tax	<input type="checkbox"/>
Customs Duty	

Withholding Taxes (**Select from attached schedule**).....

Presumptive Taxes (**Select from attached schedule**).....

Pension Deduction Directives

Compulsory Registration Voluntary Registration

19. Answer the questions below:

- a. Do you trade in goods or services that are liable to VAT YES/NO
- b. What are the average monthly sales (in USD)



20. Criteria for VAT Registration

- i. Applicant should meet the prescribed thresholds USD 5000/month or USD 60000/annum
- ii. Applicant should have a fixed place of abode
- iii. Applicant should keep Proper Books of accounts

21. Criteria for PAYE Registration

- a. Do you have any Employees? YES/NO
- b. Number of employees

PART [V] – BRANCH /DIVISION/OTHER INFORMATION

22.List below particulars of branches, divisions or other businesses associated with this business	
Name of branch, division or business	Physical Address
(i)	
(ii)	
(iii)	
(iv)	

23.Details of Shareholders/Members/Partners	
(i) Number of Resident Shareholders	
(ii) Number of Non-Resident Shareholders	

2.2 Additional Shareholder’s Details for Private Companies (Attach schedule)				
Name	ID Number	Number of Shares	%age Shareholding	Type of Shares

24.Details of Directors (List All)								
	1	2	3	4	5	6	7	8
Name of Director								
Identification Number								



Executive/ non- Exec.								
Residential Address								
Telephone #								
Email Address								
% Shareholding								

PART [VI] – BANK DETAILS

<i>The bank account to be in the name of the legal person or trading name. List all Bank Accounts.</i>					
	<u>Bank 1</u>	<u>Bank 2</u>	<u>Bank 3</u>	<u>Bank 4</u>	<u>Bank 5</u>
25. Name of Bank					
26. Branch Name					
27. Type of Account					
28. Account Number					
29. Bank Balance					
30. Name of Account Holder					

SPOUSE BANK DETAILS

	<u>Bank 1</u>	<u>Bank 2</u>	<u>Bank 3</u>	<u>Bank 4</u>	<u>Bank 5</u>
31. Name of Bank					
32. Branch Name					
33. Type of Account					
34. Account Number					
35. Bank Balance					
36. Name of Account Holder					

PART [VII] – PARTICULARS OF REPRESENTATIVE

Public Officer	Liquidator	Executor	Administrator	Spouse (if sole trader)				
37. Surname								
38. First Names								
39. National ID Number			-					
40. Resident Permit Number			-					



41. Physical Address	
42. Telephone Number(s)	
43. Fax Number	
44. Cell Number(s)	
45. E-mail address	

PART [VIII] – PARTICULARS OF ACCOUNTANT/BOOKKEEPER

44. Registered Name	<i>(If an individual state surname first)</i>									
45. Trade Name	<i>(If different from above)</i>									
46. Registered Number	<i>(If an individual national ID)</i>									
47. Business Partner Number										
48. Physical Address										
49. Telephone Number(s)										
50. E-mail Addresses										

PART [IX] – ADDITIONAL INFORMATION FOR VAT REGISTRATION

Approximate figures for	Past 12 Months	Next 12 Months
51. Taxable turnover		
52. Exempt turnover		
53. Value of Exports		
54. Value of imports		
Assets at the time of registration	Approximate Value \$	
55. Stocks of materials for manufacture or goods for resale		
56. Motor vehicles		
57. Furniture and Fittings		
58. Equipment		
59. Plant and Machinery		
60. Fixed Property		
61. Other <i>(Please specify)</i>		

PART [X] – ADDITIONAL INFORMATION FOR PAYE REGISTRATION



62.Number of Payrolls	
63.Payroll Developer	
64.F.D.S Method used	
65.Number of Employees (Excluding directors)	
66.Number of Directors/Partners/Member/Individuals	
67.Number of Working Directors	

PART [XI] Depository

Name and address of Representative of Depository if registering a branch.	

NOTE: - 1.DEPOSITARY MEANS A CONVEYANCER, LEGAL PRACTITIONER, ESTATE AGENT, OR ANY OTHER PERSON IN TERMS OF THE CAPITAL GAINS TAX ACT [CHAPTER 23:01] SECTION 22A.

THE HEAD OFFICE OF ANY BRANCH, WHICH ACTS INDEPENDENTLY IN REGARD TO PAYMENT OF AND ACCOUNTING FOR PAY AND DEDUCTIONS, MUST ENSURE THAT THE BRANCH IS REGISTERED WITH THE REGIONAL MANAGER FOR THE AREA IN WHICH THE BRANCH IS SITUATED

THE DEPOSITARY/REPRESENTATIVE SHOULD SIGN THIS APPLICATION FORM.

PART [XII] INFORMATION FOR FISCALISATION REGISTRATION

Details of the Fiscalised Electronic Register	Fiscalised Electronic Register	Fiscalised Printer	Fiscalised Electronic Signature Device	Prototype
Make				
Model				
Internal/External GPRS				
Date of Manufacture				
Serial Number				
Name of Manufacturer				
Name of Supplier				
Quantity				
Physical Location				
Inspection Date and Time				



PART [XI] – ATTACHMENTS

<i>Submit the following information where applicable</i>	FOR OFFICE USE
(i) Copy of Certificate of Incorporation	Submitted/not submitted /not required
(ii) Copy of Memorandum and Articles of Association	Submitted/not submitted /not required
(iii) Copy of current bank statement	Submitted/not submitted /not required
(iv) Copy of Identity documents, physical addresses and proof of residence for 2 directors	Submitted/not submitted /not required
(v) Letter of Appointing Public Officer/ Representative	Submitted/not submitted /not required
(vi) Proof of residence of representative	Submitted/not submitted /not required
(vii) CR14 ; CR6	Submitted/not submitted /not required
(viii) Partnership deed	Submitted/not submitted /not required
(ix) Constitution	Submitted/not submitted /not required

PART XI – DECLARATION

Warning: *It is an offence to provide false information*

If any of the Particulars above change, you are advised to notify the Commissioner of such changes within 14 days.

<p>I..... (full name) hereby declare that the information given herein is correct and hereby apply for registration.</p> <p>Designation.....Date</p> <p>Signature.....</p>
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INDUSTRY AND SECTOR TABLE (INCORPORATING IMF SPECIFIC REQUIREMENTS)

INDUSTRY	SECTOR	
AGRICULTURE	Growing of Non – Perennial Crops	CROP
		Tobacco
		Cotton
		Groundnuts
		Soya beans
		Other Beans
		Other leguminous crops and oil seeds
		Maize
		Sugar Cane
		Growing of vegetables and melons, roots and tubers
		Rice
		Wheat
		Other Cereals
		Growing of fibre crops
		Other
	Growing of Perennial Crops	Coffee
		Tea
		Grapes
		Bananas
		Citrus Fruits
		Apples
		Peaches
		Plums
		Guavas
		Avocados



		Macadamia
		Tropical and sub tropical fruits
		Other tree and bush fruits and nuts
		Beverage crops
		Spices, aromatic, drug and pharmaceutical crops
		Flowers
		Other perennial crops
	Plant Propagation	Plant Propagation
	Animal Production	Raising of cattle and buffalos
		Horses and other equines
		Camels and camelids
		Sheep
		Goats
		Ostriches
		Poultry
		Pigs
		Crocodiles
		Dairy
		Dairy Products
		Game
		Other livestock and livestock products including eggs and honey
		Other
	Mixed Farming	Mixed Farming
	Support activities to agriculture and post-harvest crop activities	Support activities for crop production
		Support activities for animal production
		Post-harvest crop activities
		Seed processing for propagation
		Agricultural services including pre auction tobacco grading, crop drying, aerial spraying, and geo-physical surveys



HUNTING	Hunting, trapping and related service activities	Hunting, trapping and related service activities
FORESTRY	Forestry and logging	Silviculture and other forestry activities
		Logging
		Gathering of non-wood forest products
		Support services to forestry
FISHING	Fishing	Marine fishing
		Freshwater fishing
	Aquaculture	Marine aquaculture
		Freshwater aquaculture
MINING AND QUARRYING		Mining of coal and lignite
		Mining of hard coal
		Mining of lignite
		Extraction of crude petroleum and natural gas
		Extraction of crude petroleum
		Extraction of natural gas
		Diamond Mining
		Coal Mining
		Antimony
		Bauxite and Aluminium
		Beryllium
		Chrome
		Copper
		Gold
		Iron
		Manganese
		Molybdenite
		Nickel
		Tantalite, microlith, columbite, euxenite



		Tin
		Tungsten, wolfram, scheelite
		Other metal ore mining
		Fireclay
		Kaolin
		Limestone
		Silica sand
		Stone and granite
		Other stone quarrying, clay and sand pits
		Arsenic
		Barytes
		Bismuth
		Fluorspar and Fluorite
		Iron pyrites
		Lithium and lepidolite
		Phosphates
		Quartz
		Other chemical and fertilizer mineral mining
		Agate
		Amazonite
		Amethyst
		Asbestos
		Calcite
		Cordierite
		Corundum
		Emeralds
		Felspar
		Garnet
		Graphite
		Kyanite and sillimanite
		Magnesite
		Mica and vermiculite
		Opaline
		Talc



		Topaz
		Precious stones, n.e.c.
		Semi-precious stones, n.e.c
		Other, n.e.c
		Crude Petroleum and Natural gas production
		Platinum
		Uranium
		Prospecting - includes income derived from pegging and sale of mining claims.
		Mining of metal ores
		Mining of iron ores
		Mining of non-ferrous metal ores
		Mining of uranium and thorium ores
		Mining of other non-ferrous metal ores
		Other mining and quarrying
		Quarrying of stone, sand and clay
		Mining and quarrying n.e.c.
		Mining of chemical and fertilizer minerals
		Extraction of peat
		Extraction of salt
		Other mining and quarrying n.e.c.
		Mining support service activities
		Support activities for petroleum and natural gas extraction
		Support activities for other mining and quarrying
		Royalties
		Other
MANUFACTURING	Manufacture of food products	Slaughtering, Preparing, Processing and preserving of meat
G		Processing and preserving of fish, crustaceans and molluscs
		Processing and preserving of fruit and vegetables
		Manufacture of vegetable and animal oils and fats
		Manufacture of dairy products
		Manufacture of grain mill products, and prepared animal feeds
		Manufacture of starches and starch products



		Manufacture of bakery products
		Manufacture of sugar
		Manufacture of cocoa, chocolate and sugar confectionery
		Manufacture of macaroni, noodles, couscous and similar farinaceous products
		Manufacture of prepared meals and dishes
		Manufacture of other food products
		Manufacture of prepared animal feeds
		Manufacture of beverages
		Distilling, rectifying and blending of spirits
		Manufacture of wines
		Manufacture of malt liquors and malt
		Manufacture of soft drinks; production of mineral waters and other bottled waters
		Manufacture of tobacco products, tobacco packing and grading
	Manufacture of textiles	Spinning, weaving and finishing of textiles
		Preparation and spinning of textile fibres
		Weaving of textiles
		Finishing of textiles
		Manufacture of other textiles
		Manufacture of knitted and crocheted fabrics
		Tailoring
		Manufacture of made-up textile articles, except apparel
		Manufacture of carpets and rugs
		Manufacture of cordage, rope, twine and netting including goods such as blankets
		Manufacture of other textiles n.e.c.
		Manufacture of wearing apparel, except fur apparel
		Manufacture of articles of fur
		Manufacture of knitted and crocheted apparel
		Manufacture of leather and related products
		Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur
		Tanning and dressing of leather; dressing and dyeing of fur



		Manufacture of luggage, handbags and the like, saddler y and harness
		Manufacture of footwear
		Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials
		Sawmilling and planning of wood
		Manufacture of products of wood, cork, straw and plaiting materials
		Manufacture of veneer sheets and wood-based panels
		Manufacture of builders' carpentry and joinery
		Manufacture of wooden containers
		Manufacture of paper and paper products
		Manufacture of pulp, paper and paperboard
		Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
		Manufacture of stationery
		Manufacture of other articles of paper and paperboard
		Printing and reproduction of recorded media
		Printing and service activities related to printing
		Printing
		Service activities related to printing
		Reproduction of recorded media
		Manufacture of coke and refined petroleum products
		Manufacture of coke oven products
		Manufacture of refined petroleum products
		Manufacture of chemicals and chemical products
		Manufacture of basic chemicals, fertilizers and nitrogen compounds, plastics and synthetic rubber in primary forms
		Manufacture of basic chemicals
		Manufacture of fertilizers and nitrogen compounds
		Manufacture of plastics and synthetic rubber in primary forms
		Manufacture of other chemical products
		Manufacture of pesticides and other agrochemical products
		Manufacture of paints, varnishes and similar coatings, printing ink and mastics and toilet preparations
		Manufacture of soap and detergents, cleaning and polishing preparations, perfumes



		Manufacture of other chemical products n.e.c.
		Manufacture of man-made fibres
		Manufacture of pharmaceuticals, medicinal chemical and botanical products
		Manufacture of rubber and plastics products
		Manufacture of rubber products
		Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber t yres
		Manufacture of other rubber products
		Manufacture of plastics products
		Manufacture of other non-metallic mineral products
		Manufacture of glass and glass products
		Manufacture of non-metallic mineral products n.e.c.
		Manufacture of refractory products
		Manufacture of clay building materials
		Manufacture of other porcelain and ceramic products
		Manufacture of cement, lime and plaster
		Manufacture of structural clay products such as bricks, clay tiles and earthenware pipes
		Manufacture of articles of concrete, cement and plaster
		Cutting, shaping and finishing of stone
		Manufacture of other non-metallic mineral products n.e.c.
		Manufacture of basic metals
		Manufacture of basic iron and steel
		Manufacture of basic precious and other non-ferrous metals
		Casting of metals
		Casting of iron and steel
		Casting of non-ferrous metals
		Manufacture of fabricated metal products, except machinery and equipment
		Manufacture of structural metal products, tanks, reservoirs and steam generators
		Manufacture of structural metal products
		Manufacture of tanks, reservoirs and containers of metal
		Manufacture of steam generators, except central heating hot water boilers



		Manufacture of weapons and ammunition
		Manufacture of other fabricated metal products; metalworking service activities
		Forging, pressing, stamping and roll-forming of metal; powder metallurgy
		Treatment and coating of metals; machining
		Manufacture of cutlery, hand tools and general hardware
		Manufacture of other fabricated metal products n.e.c.
		Manufacture of computer, electronic and optical products
		Manufacture of electronic components and boards
		Manufacture of computers and peripheral equipment
		Manufacture of communication equipment, radio, TV and other apparatus
		Manufacture of consumer electronics
		Manufacture of measuring, testing, navigating and control equipment; watches and clocks
		Manufacture of measuring, testing, navigating and control equipment
		Manufacture of watches and clocks
		Manufacture of irradiation, electro medical and electrotherapeutic equipment
		Manufacture of optical instruments and photographic equipment
		Manufacture of magnetic and optical media
		Manufacture of electrical equipment, machinery, apparatus including manufacturing of computers
		Manufacture of air conditioning and ventilation machinery
		Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus
		Manufacture of batteries and accumulators
		Manufacture of wiring and wiring devices
		Manufacture of fibre optic cables
		Manufacture of other electronic and electric wires and cables
		Manufacture of wiring devices
		Manufacture of electric lighting equipment
		Manufacture of domestic appliances
		Manufacture of machinery and equipment n.e.c.



		Manufacture of general-purpose machinery
		Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
		Manufacture of fluid power equipment
		Manufacture of other pumps, compressors, taps and valves
		Manufacture of bearings, gears, gearing and driving elements
		Manufacture of ovens, furnaces and furnace burners
		Manufacture of lifting and handling equipment
		Manufacture of office machinery and equipment (except computers and peripheral equipment)
		Manufacture of power-driven hand tools
		Manufacture of other general-purpose machinery
		Manufacture of special-purpose machinery
		Manufacture of agricultural and forestry machinery
		Manufacture of metal-forming machinery and machine tools
		Manufacture of machinery for metallurgy
		Manufacture of machinery for mining, quarrying and construction
		Manufacture of machinery for food, beverage and tobacco processing
		Manufacture of machinery for textile, apparel and leather production
		Manufacture of other special-purpose machinery
		Manufacture of motor vehicles, trailers and semi-trailers
		Manufacture of motor vehicles
		Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
		Manufacture of parts and accessories for motor vehicles
		Assembly of motor vehicles and bodies and reconditioning of engines
		Manufacture of other transport equipment
		Building of ships and boats
		Building of ships and floating structures
		Building of pleasure and sporting boats
		Manufacture of railway locomotives and rolling stock
		Manufacture of air and spacecraft and related machinery
		Manufacture of military fighting vehicles



		Manufacture of transport equipment n.e.c.
		Manufacture of motorcycles
		Manufacture of bicycles and invalid carriages
		Manufacture of other transport equipment n.e.c.
		Manufacture of furniture
		Manufacture of furniture
		Other manufacturing
		Manufacture of jewellery, bijouterie and related articles
		Manufacture of jewellery and related articles
		Manufacture of imitation jewellery and related articles
		Manufacture of musical instruments
		Manufacture of sports goods
		Manufacture of games and toys
		Manufacture of orthopaedic appliances and supplies, surgical, medical and dental instruments and appliances
		Other manufacturing n.e.c.
		Repair and installation of machinery and equipment
		Repair of fabricated metal products, machinery and equipment
		Repair of fabricated metal products
		Repair of machinery
		Repair of electronic and optical equipment
		Repair of electrical equipment
		Repair of transport equipment, except motor vehicles
		Repair of other equipment
		Installation of industrial machinery and equipment
		Other manufacturing industries including manufacture of musical instruments, sporting and athletics
ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY		Electricity, gas, steam and air conditioning supply
		Electric power generation, transmission and distribution
		Manufacture of gas; distribution of gaseous fuels through mains
		Steam and air conditioning supply



WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMIEDIATION ACTIVITIES		Water collection, treatment and supply
		Water collection, treatment and supply
		Sewerage
		Sewerage
		Waste collection, treatment and disposal activities; materials recovery
		Waste collection
		Collection of non-hazardous waste
		Collection of hazardous waste
		Waste treatment and disposal
		Treatment and disposal of non-hazardous waste
		Treatment and disposal of hazardous waste
		Materials recovery
		Remediation activities and other waste management services
		Remediation activities and other waste management services
CONSTRUCTION		Construction of buildings
		Plastering contractors
		Painters and decorators
		Joiners and carpenters
		Shop fittings
		Roofing contractors
		Flooring contractors
		Glazing contractors
		Civil engineering
		Construction of roads and railways
		Construction of utility projects
		Construction of other civil engineering projects
		Division 43 Specialized construction activities
		Demolition and site preparation



		Demolition
		Site preparation
		Electrical, plumbing and other construction installation activities
		Electrical installation
		Plumbing, heat and air-conditioning installation
		Other construction installation
		Plant hiring with operators
		Building completion and finishing
		Insulating specialists
		Borehole drilling
		Irrigation
		Other specialized construction activities
WHOLESALE		Wholesale of fresh meat
		Fresh fruit and vegetables
		Dairy products
		Alcoholic drink (including bottling but excluding blending)
		Other food and drink
		Wholesale and retail trade and repair of motor vehicles and motorcycles
		Sale of motor vehicles
		Maintenance and repair of motor vehicles
		Sale of motor vehicle parts and accessories
		Sale, maintenance and repair of motorcycles and related parts and accessories
		Wholesale trade, except of motor vehicles and motorcycles
		Wholesale on a fee or contract basis
		Wholesale of agricultural raw materials and live animals
		Wholesale of food, beverages and tobacco
		Wholesale of household goods
		Wholesale of textiles, clothing and footwear
		Wholesale of other household goods
		Wholesale of machinery, equipment and supplies
		Wholesale of computers, computer peripheral equipment and software



		Wholesale of electronic and telecommunications equipment and parts
		Wholesale of agricultural machinery, equipment and supplies
		Wholesale of other machinery and equipment
		Other specialized wholesale
		Wholesale of solid, liquid and gaseous fuels and related products
		Wholesale of metals and metal ores
		Wholesale of construction materials, hardware, plumbing and heating equipment and supplies
		Wholesale of waste and scrap and other products n.e.c.
		Non-specialized wholesale trade
		Retail trade, except of motor vehicles and motorcycles
		Retail sale in non-specialized stores
		Retail sale in non-specialized stores with food, beverages or tobacco predominating
		Other retail sale in non-specialized stores
		Retail sale of food, beverages and tobacco in specialized stores
		Retail sale of food in specialized stores
		Sale of beverages in specialized stores
		Sale of tobacco products in specialized stores
		Retail sale of automotive fuel in specialized stores
		Retail sale of information and communications equipment in specialized stores
		Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores
		Retail sale of audio and video equipment in specialized stores
		Retail sale of other household equipment in specialized stores
		Retail sale of textiles in specialized stores
		Retail sale of hardware, paints and glass in specialized stores
		Retail sale of carpets, rugs, wall and floor coverings in specialized stores
		Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores
		Retail sale of cultural and recreation goods in specialized stores
		Retail sale of books, newspapers and stationary in specialized



		stores
		Retail sale of music and video recordings in specialized stores
		Retail sale of sporting equipment in specialized stores
		Retail sale of games and toys in specialized stores
		Retail sale of other goods in specialized stores
		Retail sale of clothing, footwear and leather articles in specialized stores
		Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores
		Other retail sale of new goods in specialized stores
		Retail sale of second-hand goods
		Retail sale via stalls and markets
		Retail sale via stalls and markets of food, beverages and tobacco products
		Retail sale via stalls and markets of textiles, clothing and footwear
		Retail sale via stalls and markets of other goods
		Retail trade not in stores, stalls or markets
		Retail sale via mail order houses or via Internet
		Other retail sale not in stores, stalls or markets
		Agricultural and pastoral products (including livestock)
		Office and boat equipment
		Jewellery
		Industrial and heavy chemicals
		Petroleum products
		Mining, industrial and agricultural machinery and equipment
		General wholesalers
		Motor vehicles, motor vehicle kits and accessories
		Scrap and waste merchants (including collection and distribution)
		Other goods
		Butchers
		Dairies and dairy products
		Greengrocers and fruiterers
		Fishmongers



RETAIL		Retail of fresh meat
		Fresh fruit and vegetables
		Dairy products
		Alcoholic drink (including bottling but excluding blending)
		Other food and drink
		Retail and retail trade and repair of motor vehicles and motorcycles
		Sale of motor vehicles
		Maintenance and repair of motor vehicles
		Sale of motor vehicle parts and accessories
		Sale, maintenance and repair of motorcycles and related parts and accessories
		Retail trade, except of motor vehicles and motorcycles
		Retail on a fee or contract basis
		Retail of agricultural raw materials and live animals
		Retail of food, beverages and tobacco
		Retail of household goods
		Retail of textiles, clothing and footwear
		Retail of other household goods
		Retail of machinery, equipment and supplies
		Retail of computers, computer peripheral equipment and software
		Retail of electronic and telecommunications equipment and parts
		Retail of agricultural machinery, equipment and supplies
		Retail of other machinery and equipment
		Other specialized Retail
		Retail of solid, liquid and gaseous fuels and related products
		Retail of metals and metal ores
		Retail of construction materials, hardware, plumbing and heating equipment and supplies
		Retail of waste and scrap and other products n.e.c.
		Non-specialized Retail trade
		Retail trade, except of motor vehicles and motorcycles
		Retail sale in non-specialized stores
		Retail sale in non-specialized stores with food, beverages or



		tobacco predominating
		Other retail sale in non-specialized stores
		Retail sale of food, beverages and tobacco in specialized stores
		Retail sale of food in specialized stores
		Sale of beverages in specialized stores
		Sale of tobacco products in specialized stores
		Retail sale of automotive fuel in specialized stores
		Retail sale of information and communications equipment in specialized stores
		Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores
		Retail sale of audio and video equipment in specialized stores
		Retail sale of other household equipment in specialized stores
		Retail sale of textiles in specialized stores
		Retail sale of hardware, paints and glass in specialized stores
		Retail sale of carpets, rugs, wall and floor coverings in specialized stores
		Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores
		Retail sale of cultural and recreation goods in specialized stores
		Retail sale of books, newspapers and stationary in specialized stores
		Retail sale of music and video recordings in specialized stores
		Retail sale of sporting equipment in specialized stores
		Retail sale of games and toys in specialized stores
		Retail sale of other goods in specialized stores
		Retail sale of clothing, footwear and leather articles in specialized stores
		Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores
		Other retail sale of new goods in specialized stores
		Retail sale of second-hand goods
		Retail sale via stalls and markets
		Retail sale via stalls and markets of food, beverages and tobacco products
		Retail sale via stalls and markets of textiles, clothing and



		footwear
		Retail sale via stalls and markets of other goods
		Retail trade not in stores, stalls or markets
		Retail sale via mail order houses or via Internet
		Other retail sale not in stores, stalls or markets
		Agricultural and pastoral products (including livestock)
		Office and boat equipment
		Jewellery
		Industrial and heavy chemicals
		Petroleum products
		Mining, industrial and agricultural machinery and equipment
		General Retailers
		Motor vehicles, motor vehicle kits and accessories
		Scrap and waste merchants (including collection and distribution)
		Other goods
		Butchers
		Dairies and dairy products
		Greengrocers and fruiterers
		Fishmongers
TRANSPORTATION AND STORAGE		Land transport and transport via pipelines
		Transport via railways
		Passenger rail transport, interurban
		Freight rail transport
		Other land transport
		Urban and suburban passenger land transport e.g buses
		Other passenger land transport e.g taxis cab and commuter omnibus
		Freight transport by road
		Transport via pipeline
		Water transport
		Inland water transport
		Inland passenger water transport



		Inland freight water transport
		Air transport
		Passenger air transport
		Freight air transport
		Warehousing and support activities for transportation
		Warehousing and storage
		Support activities for transportation
		Service activities incidental to land transportation
		Service activities incidental to water transportation
		Service activities incidental to air transportation
		Travel Agencies, Cargo handling, Freight shipping Agents and Customs clearing Agents
		Other transportation support activities
		Postal and courier activities
		Postal activities
		Courier activities
ACCOMMODATION AND FOOD SERVICE ACTIVITIES		Short term accommodation activities
		Camping grounds, recreational vehicle parks and trailer parks
		Registered Hotels and Motels
		Food and beverage service activities
		Restaurants and mobile food service activities
		Event catering and other food service activities
		Event catering
		Other food service activities
		Beverage serving activities
		Lodges
		Boarding Houses
		Safari and Tour operators
		Other accommodation e.g furnished Flats, rooms without meals.
INFORMATION AND		Publishing activities



COMMUNICATION		
		Publishing of books, periodicals and other publishing activities
		Book publishing
		Publishing of directories and mailing lists
		Publishing of newspapers, journals and periodicals
		Other publishing activities
		Software publishing
		Motion picture, video and television programme production, sound recording and music publishing activities
		Motion picture, video and television programme activities
		Motion picture, video and television programme production activities
		Motion picture, video and television programme post-production activities
		Motion picture, video and television programme distribution activities
		Motion picture projection activities
		Sound recording and music publishing activities
		Programming and broadcasting activities
		Radio broadcasting
		Television programming and broadcasting activities
		Telecommunications
		Wired telecommunications activities
		Wireless telecommunications activities
		Satellite telecommunications activities
		Other telecommunications activities
		Computer programming, consultancy and related activities
		Computer programming activities
		Computer consultancy and computer facilities management activities
		Other information technology and computer service activities
		Information service activities
		Data processing, hosting and related activities; web portals
		Data processing, hosting and related activities
		Web portals
		Other information service activities



		News agency activities
		Other information service activities n.e.c.
FINANCIAL AND INSURANCE ACTIVITIES		Financial service activities, except insurance and pension funding
		Monetary intermediation
		Central banking
		Other monetary intermediation
		Activities of holding companies
		Trusts, funds and similar financial entities
		Other financial service activities, except insurance and pension funding activities
		Financial leasing
		Other credit granting
		Other financial service activities, except insurance and pension funding activities,
		Insurance, reinsurance and pension funding, except compulsory social security
		Insurance
		Life insurance including funeral Insurance
		Non-life insurance including insurance brokers
		Reinsurance
		Pension funding
		Other
		Activities auxiliary to financial service and insurance activities
		Activities auxiliary to financial service activities, except insurance and pension funding
		Administration of financial markets
		Security and commodity contracts brokerage
		Other activities auxiliary to financial service activities
		Activities auxiliary to insurance and pension funding
		Risk and damage evaluation
		Activities of insurance agents and brokers
		Other activities auxiliary to insurance and pension funding
		Fund management activities



		Other
REAL ESTATE ACTIVITIES		Real estate activities with own or leased property
		Real estate activities on a fee or contract basis
PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES		Legal activities
		Accounting, bookkeeping and auditing activities; tax consultancy
		Activities of head offices; management consultancy activities
		Activities of head offices
		Management consultancy activities
		Architectural and engineering activities; technical testing and analysis
		Architectural and engineering activities and related technical consultancy
		Technical testing and analysis
		Scientific research and development
		Research and experimental development on natural sciences and engineering
		Research and experimental development on social sciences and humanities
		Advertising and market research
		Market research and public opinion polling
		Other professional, scientific and technical activities
		Specialized design activities including interior décor.
		Photographic activities
		Other professional, scientific and technical activities n.e.c.
		Veterinary services include veterinary surgeons and kennels.
ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES		Rental and leasing activities
		Renting and leasing of motor vehicles
		Renting and leasing of personal and household goods



		Renting and leasing of recreational and sports goods
		Renting of video tapes and disks
		Renting and leasing of other personal and household goods
		Renting and leasing of other machinery, equipment and tangible goods
		Leasing of intellectual property and similar products, except copyrighted works
		Employment activities
		Activities of employment placement agencies
		Temporary employment agency activities
		Other human resources provision
		Travel agency, tour operator, reservation service and related activities
		Travel agency and tour operator activities
		Travel agency activities
		Tour operator activities
		Other reservation service and related activities
		Security and investigation activities
		Private security activities
		Security systems service activities
		Investigation activities
		Services to buildings and landscape activities
		Combined facilities support activities
		Cleaning activities
		Sanitary and similar services including fumigation, pest control and chimney sweeping.
		General cleaning of buildings
		Other building and industrial cleaning activities
		Landscape care and maintenance service activities
		Panel beaters and spray painters including towing services and motor vehicle washing
		Office administrative and support activities
		Combined office administrative service activities
		Photocopying, document preparation and other specialized office support activities
		Activities of call centres



		Organization of conventions and trade shows
		Business support service activities n.e.c.
		Activities of collection agencies and credit bureaus
		Packaging activities
		Other business support service activities n.e.c.
		Data processing and tabulating services.
PUBLIC ADMINISTRATION		Welfare Organisations
		Government Departments
		Public Authorities / Parastatals
		Local Authorities
		Public administration and defence; compulsory social security
		Administration of the State and the economic and social policy of the community
		General public administration activities
		Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security
		Regulation of and contribution to more efficient operation of businesses
		Provision of services to the community as a whole
		Foreign affairs
		Defence activities
		Public order and safety activities
		Compulsory social security activities
EDUCATION		Pre-primary and primary education
		Secondary education
		General secondary education
		Technical and vocational secondary education
		Higher education
		Other education
		Sports and recreation education
		Cultural education
		Other education n.e.c.



		Educational support activities
HUMAN HEALTH ACTIVITIES		Hospital activities
		Medical and dental practice activities
		Other human health activities
		Residential care activities
		Residential nursing care facilities
		0 Residential care activities for mental retardation, mental health and substance abuse
		Residential care activities for the elderly and disabled
		Other residential care activities
		Social work activities
		Social work activities without accommodation for the elderly and disabled
		Other social work activities without accommodation
ARTS, ENTERTAINMENT AND RECREATION		Creative, arts and entertainment activities
		Creative, arts and entertainment activities
		Libraries, archives, museums and other cultural activities
		Library and archives activities
		Museums activities and operation of historical sites and buildings
		Botanical and zoological gardens and nature reserves activities
		Gambling and betting activities
		Gambling and betting activities
		Sports activities and amusement and recreation activities
		Sports activities
		Operation of sports facilities
		Activities of sports clubs
		Other sports activities
		Other amusement and recreation activities
		Activities of amusement parks and theme parks
		Other amusement and recreation activities n.e.c.



		Activities of membership organizations
		Activities of business, employers and professional membership organizations
		Activities of business and employers membership organizations
		Activities of professional membership organizations
		Activities of trade unions
		Activities of other membership organizations
		Activities of religious organizations
		Activities of political organizations
		Activities of other membership organizations n.e.c.
		Repair of computers and personal and household goods
		Repair of computers and communication equipment
		Repair of computers and peripheral equipment
		Repair of communication equipment
		Repair of personal and household goods
		Repair of consumer electronics and electrical.
		Repair of household appliances and home and garden equipment
		Repair of footwear and leather goods
		Repair of furniture and home furnishings
		Repair of other personal and household goods
		Other personal service activities
		Washing and (dry-) cleaning of textile and fur products
		Hairdressing and other beauty treatment
		Funeral and related activities
		Other personal service activities n.e.c
		Other repair activities e.g shops, watch and bicycles
		Domestic Services – laundries, laundry services, cleaning and dyeing plants.
		Agricultural machinery and implements.
ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS - AND		Activities of households as employers of domestic personnel



SERVICES-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE		
		Activities of households as employers of domestic personnel
		Undifferentiated goods- and services-producing activities of private households for own use
		Undifferentiated goods-producing activities of private households for own use
		Undifferentiated service-producing activities of private households for own use
ACTIVITIES OF EXTRATERRITORIAL ORGANIZATIONS AND BODIES		Activities of extraterritorial organizations and bodies
		Activities of extraterritorial organizations and bodies
INCOME FROM TRADE AND INVESTMENT		Foreign Income whether subject to relief or not
		Any income generating investments such as dividends, bonds, debentures
		Any income not covered elsewhere above

WITHHOLDING TAX CATEGORIES

1.	Withholding Tax on Tenders
2.	Resident Shareholders Tax(final)
3.	Non-resident tax on fees-(final)
4.	Non-resident tax on remittances-(final)
5.	Non-resident tax on royalties-(final)
6.	Resident tax on interest-(final)



7.	Non-resident shareholders tax-(final)
8.	Non-Resident Shareholder’s Tax on Interest (Final)
9.	Non-Resident Tax on Interest (Final)
10.	ATM levy-(final)
11.	Tobacco levy-(final)
12.	Intermediate money transfer tax-(final)
13.	Royalties on Minerals
14.	Non-executive directors fees
15.	Property or insurance commission tax
16.	Capital gains withholding tax (individual and/or companies)
17.	Capital gains withholding tax(marketable securities)now Final on listed marketable securities
18.	Demutualization levy

PRESUMPTIVE TAX CATEGORY

1.	Presumptive Tax small scale miners- Mining
2.	Presumptive Tax-Informal trade
3.	Presumptive tax – Taxi Cabs
4.	Presumptive tax - Omnibuses
5.	Presumptive tax - Driving Schools
6.	Presumptive tax - Haulage Trucks
7.	Presumptive tax –hair Salons
8.	Presumptive Tax –Bottle Store and Restaurants
9.	Presumptive tax Cottage industry
10.	Presumptive Tax- Fishing Rigs



11.	Presumptive Tax-House Boats
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