

Finance Act (Tax Amnesty) Regulations, 2014

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IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 23 of the Finance Act (No. 2) 2014, made the following regulations:—

ARRANGEMENT OF SECTIONS

*Section*

1. Title and commencement date.
2. Interpretation.
3. Completion and use of prescribed forms.
4. Full disclosure in the application.
5. Evaluation and approval of application.
6. Payment of covered taxes.
7. Relief in terms of tax amnesty.
8. Circumstances where tax amnesty relief does not apply.

SCHEDULE: Forms.

*Title and commencement date*

1. These regulations may be cited as the Finance Act (Tax Amnesty) Regulations, 2014, and shall be deemed to have come into effect on 1st October, 2014.

*Interpretation*

2. In these regulations:—
  - “forms” means the appropriate forms specified in the Schedule to these regulations.
  - “officer”, means any officer employed by the Zimbabwe Revenue Authority;
  - “person” includes a natural person, company, body of persons corporate or unincorporated (not being a partnership).

local or like authority, deceased or insolvent estate and in relation to income, the subject of a trust to which no beneficiary is entitled, the trust;

“Scheduled Acts” means—

1. Income Tax Act [*Chapter 23:06*]
2. Capital Gains Tax Act [*Chapter 23:01*]
3. Customs and Excise Act [*Chapter 23:02*]
4. Value Added Tax Act [*Chapter 23:12*]
5. Stamp Duties Act [*Chapter 23:09*]

*Completion and use of prescribed forms*

3. (1) Any person may apply for tax amnesty under these regulations for normalisation of tax obligations.

(2) An application for tax amnesty shall be in writing and in form TA01 specified in the Schedule to these regulations and submitted to the Commissioner-General.

(3) The application form shall be completed in duplicate and in indelible ink in a legible manner.

(4) The Commissioner-General may refuse to accept an application form if he or she considers that any part of it is illegible or that it has not been properly completed.

*Full disclosure in the application*

4. In the application for amnesty, the applicant shall make full disclosure of all the tax irregularities under the Scheduled Acts.

*Evaluation and approval of application*

5. (1) The Commissioner-General shall, subject to subsection (2), approve an application for tax amnesty in respect of an applicant, only if that applicant complies with all the provisions of sections 3 and 4 above.

(2) The Commissioner-General may not, subject to subsection (4), approve an application in terms of subsection (1) if the Commissioner-General, at any time before the submission of an

application in terms of these regulations, delivered a notice to that applicant or that applicant's representative informing that the applicant was under an audit, investigation or other enforcement action relating to any failure by that applicant to comply with any of the Scheduled Acts in respect of which the application for tax amnesty is made.

(3) Subsection (2) does not apply if the Commissioner-General has, before the submission of the application for tax amnesty, delivered a notification that—

- (a) the notice contemplated in that subsection has been withdrawn; or
- (b) the audit or investigation contemplated in that subsection has been concluded.

(4) The Commissioner-General shall deliver to the applicant a notice of his or her decision to approve or deny the application for tax amnesty and must set out the reasons for any decision to deny that application.

#### *Payment of covered taxes*

6. (1) Where a person's application for amnesty is granted, the total amount of covered tax due shall be indicated in Part C of the form TA02 referred in the Schedule to these regulations.

(2) The total amount due referred in subsection (1) above may be settled at once and in full, or by way of part payments. In the event that the applicant proposes to make part payments, the applicant shall indicate on the payment schedule form the manner in which the part payments will be made:

Provided that the total amount due shall be paid not later than the 31st of March, 2015, unless the Commissioner-General may otherwise direct.

#### *Relief in terms of tax amnesty*

7. A person whose application has been approved in terms of section 5 is not liable for the payment of any additional tax, penalty or interest to the extent that it relates to any amount for which tax amnesty has been granted.

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### *Circumstances where tax amnesty relief does not apply*

8. The tax amnesty relief shall not apply in respect of any amount of tax, levy, contribution, interest, penalty or additional tax, to the extent that it—

- (a) had already been paid before the submission by the applicant of the application in terms of these regulations; or
- (b) is payable or becomes payable by the applicant in consequence of any information which was furnished to the Commissioner-General by the applicant or a representative of the applicant in any return or declaration or otherwise before the submission of the application; or
- (c) is payable by the applicant in terms of an assessment issued by the Commissioner-General before the submission of the application; or
- (d) relates to value-added tax not paid as a result of a false declaration of the acquisition, import or export of goods or services that did not actually occur.

### SCHEDULE: (Section 2)

In terms of section 5(2) of the Interpretation Act [*Chapter 1:01*], these forms are not published in these regulations. They are obtained free of charge at any office of the Zimbabwe Revenue Authority, throughout the country or on the website: [www.zimra.co.zw](http://www.zimra.co.zw)

<i>Form No.</i>	<i>Title</i>
TA01.	Tax Amnesty Application Form
TA02.	Payment Schedule Form