

Statutory Instrument 125 of 2023.

[CAP. 23:11

Tax Agent (Licensing) Regulations, 2023

IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 35 of the Revenue Authority Act [*Chapter 23:11*], made the following regulations:—

Title and date of commencement

1. (1) These regulations may be cited as the Tax Agent Licensing Regulations, 2023.

(2) These regulations shall come into effect on the thirtieth day after publication.

Interpretation

2. In these regulations—

“form” means Form DTF 190 as set out in the Schedule;

“licence” means a tax agent’s licence and “licensee” shall be construed accordingly;

“licensing authority” refers to the Commissioner-General of the Zimbabwe Revenue Authority appointed in terms of section 19 of the Revenue Authority Act [*Chapter 23:11*] or any officer appointed by the Commissioner-General to be responsible for licensing tax agents;

“register of licences” means a register of licences maintained by the licensing authority in terms of section 8;

“tax agent” refers to a person or a body of persons, licensed in terms of these regulations, that acts on behalf of another to represent the tax affairs of that other person;

“tax agent licence” means a licence issued in terms of section 4(3) of these regulations.

Requirement for licensing as tax agent

3. No person shall be licensed unless—

(a) in the case of an individual, he or she—

(i) belongs to or is under the jurisdiction of a professional body; and

- (ii) has completed a course in basic bookkeeping principles or has one year relevant experience in the field of accountancy or taxation; and
- (iii) has no record of criminal convictions in any court of law;
- (b) in the case of a company or partnership or trust—
 - (i) a certified copy of its constitutive documents are produced;
 - (ii) all executive directors and partners, managers and employees who will be authorised to act on behalf of the tax agent must be registered as a tax agent.

Application for licence

4. (1) Any person who wishes to be licensed as a tax agent shall submit an application in form DTF 190 to any office of the Zimbabwe Revenue Authority, the applicant shall comply with all the requirements specified herein.

(2) Upon receiving an application for a licence, the licensing authority shall, within 30 days from the date stamp affixed on the form DTF 190 as the date the application was received—

- (a) satisfy himself or herself that form DTF 190 has been properly completed;
- and if so satisfied—
- (b) approve the application unconditionally; or
 - (c) approve the application subject to specified conditions; or
 - (d) reject the application for specified reasons.

(3) As soon as possible after a decision on the application has been made, the licensing authority shall issue a licence to a successful applicant or notify the applicant of the rejection of the application:

Provided that where the application is rejected, the licensing authority shall provide reasons for rejection and also inform the applicant of his or her right of appeal under section 10.

Conditions attaching to every licence

5. It shall be deemed to be a condition of every licence that—
- (a) no licensee, whether individual or corporate, shall transfer his or her licence to another person during the currency of the licence; and
 - (b) no licensee shall operate outside the district or area for which he or she is licensed, unless he or she is licensed to operate as a tax agent exclusively from any area; and
 - (c) any such other conditions as the Commissioner may impose from time to time.

Duration and renewal of licences

6. (1) A tax agent licence shall be valid for a period of 24 months from the date the licence was issued or renewed, unless it is earlier surrendered to or cancelled by the licensing authority.

(2) Upon expiry of a licence, the licensee may renew it by making an application for renewal not later than 30 days before the expiry of the existing licence.

(3) The licensing authority may refuse to renew a licence if the applicant or holder of such licence has—

- (a) given false or misleading information in an application to be licensed; or
- (b) persistently failed to comply with any provisions of the statutes administered by the Zimbabwe Revenue Authority which relate to tax agents; or
- (c) committed of any other offence involving fraud, bribery or misrepresentation.

(4) The licensing authority shall notify the licensee in writing of its intention to refuse to renew his or her licence thereof and shall call upon the licensee to show cause, within 14 days from the date of notice, why the licence should not be cancelled:

Provided that if in the opinion of the licensing authority the licence needs to be immediately cancelled in the public interest, he or she can issue the notice requiring the licensee to show cause after cancelling the licence.

Cancellation or suspension of licences

7. (1) Subject to section 7(4), a licensing authority may at any time suspend (for a period not exceeding 60 days) or cancel any licence if the licensing authority has reasonable grounds for believing that—

- (a) the licence was issued in error, through fraud, misrepresentation or non-disclosure of a material fact by the licensee; or
- (b) the licensee has contravened any provision of these regulations or any condition of his or her licence; or
- (c) the licensee has ceased the licensed operation.

(2) If, at the expiry of the period specified in the notice specified in section 7(4), and after considering any representations made by the licensee, the licensing authority is satisfied that the licence concerned should be suspended or cancelled, the licensing authority shall, by notice in writing to the licensee, suspend or cancel the licence or take such other action as it considers appropriate.

(3) The penalty of suspension is only available where there has been a contravention of these regulations or any condition of the licence which, in the opinion of the licensing authority, is a contravention that can be easily or speedily remediated by the licensee:

Provided that—

- (a) if after the expiry of the period of suspension the licensee has not taken any remedial action, the licensing authority shall forthwith cancel the licence; or
- (b) on good cause shown by the licensee, the licensing authority may extend the suspension for a period not exceeding 30 days, to allow the licensee to take the required remedial action.

(4) The licensing authority shall immediately make an appropriate entry in the register of licences where he or she suspends or lifts a suspension of any licence or cancels it in accordance with this section.

Register of licences

8. (1) The licensing authority shall establish and maintain a register of licences to be known as a Tax Agent Licensing Register, in which the following shall be recorded—

- (a) the name and address of every licensee and the address at which he/she operates from; and
 - (b) the date of issue of every licence and any renewal thereof; and
 - (c) any special terms or conditions subject to which any licence is issued or renewed; and
 - (d) the particulars of any suspension or cancellation of a licence.
- (2) Any person may —
- (a) inspect the register of licences free of charge at all reasonable times at the premises of the licensing authority or at such place that the licensing authority may direct; or
 - (b) obtain copies of or extracts from the register for a prescribed fee.

Appeals

9. (1) Any applicant or licensee aggrieved by the licensing authority's decision not to grant, renew or to revoke his or her licence may appeal in writing to the Commissioner-General, setting out clearly the grounds of his or her appeal.

(2) The period between the lodging of the appeal and its determination shall not exceed 30 days, and if the appeal has not been determined after that period it shall be deemed to have been determined in favour of the appellant (except in the case of an appeal against the rejection of an application for suspension or cancellation of a licence).

(3) The Commissioner-General may before deciding an appeal request the appellant to make such further written submissions or supply such further information as he or she considers necessary in determining the appeal and shall, within 30 days afford the appellant a reasonable opportunity to make representations in the matter and he or she shall consider any appeal under this section and may confirm, alter or set aside the decision appealed against.

(4) Upon making his or her determination, the Commissioner General shall, through the licensing authority notify the appellant of the decision, stating the reasons for the determination.

(5) If the determination is favourable to the appellant, the licensing authority shall within seven working days from the date of such notification, grant to the appellant the licence in question.

Offences and penalties

10. (1) Any person who carries out the duties of a tax agent without a tax agent licence after three months from the commencement of these regulations shall be guilty of an offence and liable to a fine not exceeding level 7 or to imprisonment for a period not exceeding 12 months or to both such fine and such imprisonment.

(2) Any person who provides false or misleading information in an application form DTF 190 shall be guilty of an offence and liable on conviction to a fine not exceeding level 4 or to imprisonment for a period not exceeding three months or to both such fine and such imprisonment:

Provided that, if it is proved that the person's conduct was wilful, he or she shall be liable to a fine not exceeding level 6 or to imprisonment for a period not exceeding one year or to both such fine and such imprisonment,

SCHEDULE

Form DTF 190

ZIMBABWE REVENUE AUTHORITY

APPLICATION TO BE LICENSED AS A TAX AGENT

PART I (To be completed by applicant)

UNDERTAKING

I/we hereby apply to be licensed as a Tax Agent in terms of these regulations.

I/we declare that:

1. I/we have read and understood the provisions of these regulations.
2. Failure on my/our part to disclose full and correct information may result in this application being rejected.
3. Neither I nor my company/partnership has been convicted by a court of law, of any tax offence in the past 5 years.

PART II

PARTICULARS OF APPLICANT

In support of this application, I/we submit the following details—

1. Full name of applicant:
2. Postal address:
3. Physical business address:
4. Physical residential address:
5. E-mail Address:
6. Telephone, Cell phone and Fax Number:
7. Company Registration Number (copy of Certificate of Incorporation and Memorandum and Articles of Association/ Partnership agreement to be attached):
.....
8. Details of Corporate Relationship (Group Companies):
.....

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9. Business Partner Number VAT Number:
.....
10. State whether application is new or renewal:
11. List of shareholders, Directors/Partners — Give full name (attach annexure if necessary).

Full Name	National Registration Number	Physical Address
(i)		
(ii)		
(iii)		
(iv)		

12. Please attach a tax clearance certificate of the applicant to this application form.
13. Zimbabwe Revenue Authority (ZIMRA) offices where returns are submitted.

ZIMRA Office	Physical address of applicant from where business will be conducted	Postal address

PART III

14. Qualifications of Agents Authorised to sign documents required by ZIMRA.

Returns signed by people not listed below will be rejected.

Full Name	National Identity Number	Qualification/	Experience	Signature of agent

15. Indicate name of professional body, which the tax agent is affiliated to and date of qualification.

PROFESSIONAL BODIES	Date qualification obtained	Comment (if any)
Public Accountant and Auditors Board		
Institute of Chartered Secretaries and Administration in Zimbabwe		
Institute of Certified Tax Accountants		
Association of Chartered Certified Accountants		
Institute of Chartered Accountants		
Institute of Certified Public Accountants		
Law Society of Zimbabwe		
Other (specify)		

16. Please attach any relevant documentation to support your application.

17. Do you have outstanding duty, PAYE, QPD or VAT to be paid?

If so, give details:

.....

Signed by authorised person at:

On this day of (month) (year).....

.....
(Full name) Signature

.....
Designation

In the presence of—

Witness.....
(full name) Signature

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PART IV (To be completed by the Official)

I, (full name)
do hereby recommend/not recommend the applicant to be registered
as a Tax Agent.

Reason/Justification:
.....
.....
.....

Signed:

Date:.....

Place:.....

Licence Fee Receipt No.:
[If applicable]

PART V (To be completed by the Manager)

I, (full name)
do hereby approve/not approve the applicant to be registered as a
Tax Agent.

Reason/Justification:
.....
.....
.....

Signed: at [Place] Date:

[Manager]