



NOTICE TO TAXPAYERS

CHANGES TO THE TAX RETURN FILING PROCEDURE

Zanzibar, 17th August, 2026.

1.0 Introduction

The Zanzibar Revenue Authority (ZRA) informs all taxpayers that it has made minor changes to the monthly sales return filing procedure via the ZIDRAS system. These changes concern the filing of Withholding Tax and Customs declarations (IM4).

The details of these changes, which officially take effect on **September 1, 2026**, are as follows:

2.0 Submission for Withholding Tax

ZRA will discontinue the current procedure of submitting Withholding Tax details by uploading PDF and Excel documents; instead, Withholding Tax data will be retrieved directly from the Virtual Fiscal Management System (VFMS). To ensure that Withholding Tax information is successfully retrieved from the VFMS, the taxpayer must ensure the following:

- 2.1** They have issued a receipt using the VFMS;
- 2.2** They have issued a receipt using the "Institution" feature and select the relevant institution (e.g., ZRA);
- 2.3** They have received a "**Withholding Certificate**", generated through the **VFMS**, from the institution to which they provided the service.

3.0 Use of IM4 Customs Declaration Data to Claim VAT Liability

Under the current procedure for claiming VAT offsets based on IM4 declarations, taxpayers upload the relevant data using Excel files.

Following these changes taking effect on the date specified in this notice, the Taxpayer's customs data will automatically appear during the VAT return filing process; the Taxpayer will then be able to select the specific data to use for claiming the offset for the relevant month.

4.0 Conclusion

These minor changes aim to enhance efficiency in the submission of Tax returns and Tax information, as well as to strengthen Government revenue collection; all Taxpayers and withholding Tax Agents concerned with these changes are required to adopt and implement them as directed accordingly.

"Tuliye Kodi kwa Maendeleo ya Zanzibar"

Issued by:

**Information, Public Relations and
Customer Service Unit**



TAARIFA KWA WALIPAKODI

MABADILIKO KATIKA UTARATIBU WA UJAZAJI WA RITANI ZA KODI

Zanzibar, 17 Agosti, 2026:

1.0 Utangulizi

Mamlaka ya Mapato Zanzibar (ZRA) inawajulisha Walipakodi wote kuwa imefanya mabadiliko madogo katika utaratibu wa kuwasilisha Ritani za mauzo ya kila Mwezi (Monthly Return Filing) kupitia mfumo wa ZIDRAS, Mabadiliko haya yanahusu Uwasilishaji wa Kodi ya Zuwio (Withholding Tax) pamoja na taarifa za Forodha (IM4). Mabadiliko haya yatakayoanza kufanya kazi rasmi tarehe **01/09/2026** pamoja na ufafanuzi wake ni kama ifuatavyo:-

2.0 Uwasilishaji wa Kodi ya Zuwio

ZRA itaondosha utaratibu wa kuwasilisha Kodi ya Zuio kwa njia ya kupakia (upload) Nyaraka na taarifa za Kodi ya Zuio kwa njia ya pdf na Excel kama inavyofanyika sasa, na badala yake Kodi ya Zuio itavutwa moja kwa moja kutoka kwenye mfumo wa Virtual Fiscal Management System (VFMS). Ili kuhakikisha taarifa za Kodi ya Zuio zinavutwa kutoka mfumo wa VFMS, Mlipakodi anatakiwa ahakikishe yatuatayo;

- 2.1** Awe ametoa Risiti kwa kutumia mfumo wa VFMS,
- 2.2** Awe ametoa Risiti kwa kutumia kipengele cha "Institution", na kuchagua Taasisi husika, mfano, ZRA,
- 2.3** Awe amepatiwa Cheti **"Withholding Certificate"** na Taasisi aliyoipatia huduma kutoka kwenye mfumo wa **VFMS**.

3.0 Utumiaji wa Taarifa za Kodi ya Forodha za IM4 kwa ajili ya Kujiipunguzia Kodi ya VAT

Katika utaratibu wa sasa wa kujipunguzia kodi ya VAT kupitia taarifa za IM4, Mlipakodi hupakia (Upload) taarifa hizo kupitia Nyaraka zilizo katika mfumo wa "Excel".

Kufuatia mabadiliko yatakayoanza Rasmi tarehe iliyotajwa katika taarifa hii, ili kujipunguzia kodi hiyo, taarifa za Forodha za Mlipakodi zitatokea moja kwa moja (Automatic) wakati wa kujaza Ritani za Kodi (Return filing) ya VAT, ambapo Mlipakodi ataweza kuchagua taarifa anazohitaji kuzitumia kwa ajili ya kujipunguzia kodi kwa Mwezi husika.

4.0 Hitimisho

Mabadiliko haya madogo yanalenga kuimarisha ufanisi katika uwasilishaji wa Ritani na Taarifa za Kodi sambamba na kuimarisha ukusanyaji wa mapato ya Serikali, Mawakala wa Uzuiaji Kodi na Walipakodi wote wanaohusika na mabadiliko haya wanapaswa kuyapokea na kuyafanya kazi kama ilivyoelekezwa.

"Tulipe Kodi kwa Maendeleo ya Zanzibar"

Imetolewa na;
**Kitengo cha Habari, Uhusiano na
Huduma Kwa Wateja**