

ABSTRACT

Artisanal mining activities play a major role in contributing to our national GDP. In Zimbabwe the mining sector is said to be the backbone of the economy accounting for over 50% of national forex in the past decade. However, it has been said that Zimbabwe Revenue Authority (ZIMRA) is failing to collect revenue from this sector as the participants are not willing to comply with the tax laws. Artisanal mining's poor methods of mining are leading to environment degradation and other negative factor therefore they are required to pay to the government for these damages caused. This research was carried out in order to critically analyse the tax systems on artisanal miners in Zimbabwe. The researchers used quantitative research methodology. Questionnaires were used for data collection. The study used a sample of 50 artisanal mining participants and 20 ZIMRA officials who completed the questionnaires. The results showed that paying of taxes affect the artisanal miners negatively on their operations. It also emerged that the tax systems have failed to bring all the informal miners into the tax net, hence there is need to restructure the tax systems. The study also concludes that ZIMRA does not carry out awareness campaigns to remind the miners to pay their taxes.