

H1 2026 KEY PERFORMANCE HIGHLIGHTS

FOR THE HALF YEAR ENDED 30 JUNE 2026

CHAIRMAN’S REMARKS

ZIMRA delivered strong H1 2026 performance, collecting USD 4.71 billion - 16.14% above target and 46.73% higher than H1 2025-while registering 37,783 new taxpayers. Progress in digitalisation, trade facilitation and border controls strengthened service delivery and compliance. The Board’s H2 priority is to sustain revenue growth, manage emerging risks and deepen trusted, innovative and service-centred administration.



Board Chair : Antony Mandiwanza

REVENUE PERFORMANCE

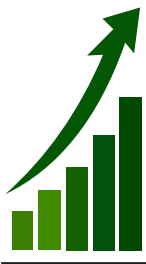
USD NET REVENUE
USD 4.71 billion

USD TARGET
USD 4.05 billion

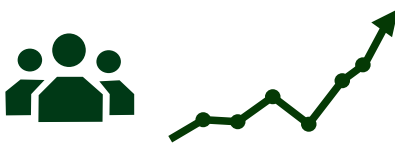
+16.14% above target
+46.73% vs H1 2025

ZWG EQUIVALENT NET REVENUE
ZWG 125.06 billion

ZWG TARGET
ZWG 104.99 billion
+19.12% above target



NEW TAXPAYERS REGISTERED



TOTAL NEW TAXPAYERS

37,783

PAYE NEW TAXPAYERS

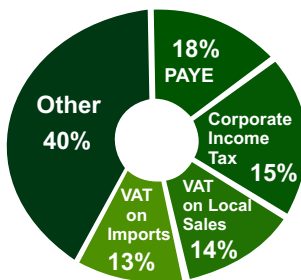
2,056

VAT NEW TAXPAYERS

955

Digital platforms supported tax base expansion

REVENUE HEAD CONTRIBUTION



TOP 4 CONTRIBUTORS FOR 60% OF TOTAL REVENUE

STANDOUT REVENUE PERFORMERS

Corporate Income Tax		+47.77% above target (USD)
VAT on Imports		+41.20% above target (USD)
Mining Royalties		+30.25% above target (USD)
Net Customs Duty		+26.93% above target (USD)
Net VAT on Local Sales		+22.03% above target (USD)

TRADE FACILITATION & BORDER MANAGEMENT

258,631 Bills of Entry processed	261,435 Bills of Entry registered	98.93% Assessment rate	2 hrs 11 min 30 sec Average clearance time for Local Bills of Entry
1,480 Notices of Seizure issued	73,085 High-risk cargo scanned	14,881 High-risk transit trucks seized	23.92% Sealing rate

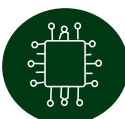
IMPORTS AND EXPORTS



IMPORTS
ZWG 253.81 billion

EXPORTS
ZWG 190.22 billion

DIGITAL TRANSFORMATION



- TaRMS project completion 98%
- FDMS completion: 99%
- FDMS-TaRMS integration: 100%
- 22,679 taxpayers onboarded
- 92% national onboarding rate
- 20,4 million fiscal invoices processed
- Virtual fiscalisation: 20% Q1-49% Q2
- All 16 banks integrated for payments

REFUNDS SNAPSHOT



REFUNDS PAID
ZWG 7.48 billion

REFUNDS AS % OF GROSS COLLECTIONS
5.64%

GROSS COLLECTIONS
ZWG 132.53 billion

DEBT SNAPSHOT



CUMULATIVE DEBT
ZWG 9.47 billion

USD DEBT
USD 1.26 billion

OUTLOOK

H1 ACTUAL REVENUE	H2 REVENUE FORECAST	EXPECTED H1-H2 GROWTH
USD 4.71 billion	USD 5.65	19.88%

RISKS: global trade uncertainty, geopolitical tensions, commodity price volatility domestic liquidity and compliance pressures

H1 FILING COMPLIANCE

Simplified revenue & monthly PAYE + VAT filings



PAYE 98.1%
VAT 97.4%



PAYE 92.7%
VAT 91.3%

WHAT DROVE REVENUE

Executive led; systems and debt control amplified the result

POLICY <1%

78.2% of excess
COMPLIANCE ENFORCEMENT

1
VISIBILITY
TaRMS + FDMS

2
EXECUTION
2026 momentum + staff focus

3
DEBT CONTROL
Containment discipline new obligations

