



Republic of Zimbabwe



Zimbabwe Revenue Authority

Zimbabwe Revenue Authority

Strategic Plan

2026 - 2030

Chairman's Foreword

It is with profound pride and a sense of national duty that I present the Zimbabwe Revenue Authority's Strategic Plan for the period 2026–2030. This Strategy is both a reflection of how far the Authority has travelled and a declaration of intent for the road ahead, as Zimbabwe advances resolutely towards the aspirations of Vision 2030 and the National Development Strategy 2 (NDS2).



Over the past strategic cycle, ZIMRA has laid firm foundations for institutional renewal. Through sustained modernisation, digitalisation of core systems, strengthened governance frameworks and enhanced stakeholder engagement, the Authority has evolved its role of revenue mobilisation to support economic development and NDS2. These gains, realised in a complex and dynamic operating environment, affirm ZIMRA's central role in supporting economic stability and advancing national development.

Building on this momentum, the 2026–2030 Strategy articulates a bold yet pragmatic agenda anchored on two mandate pillars: Revenue Mobilisation and Tax Base Expansion, and Ease of Doing Business and Trade Facilitation. These are underpinned by two enabling pillars; Digital Transformation and Innovation, and Human Capital Excellence and People Transformation and firmly sustained by robust Governance and Risk Management. Together, these pillars define a holistic approach that balances revenue imperatives with service excellence, integrity, and economic competitiveness.

The thrust of the new Strategy is intentionally forward-looking. ZIMRA will intensify efforts to broaden the tax base inclusively, strengthen compliance through data-driven intelligence and decisively plug revenue leakages. Simultaneously, the Authority will lower the cost of compliance by streamlining processes, embracing intelligent automation and facilitating seamless trade in line with regional and continental frameworks, including the African Continental Free Trade Area. At the heart of this transformation lies an unwavering commitment to integrity. Corruption, system manipulation and unethical conduct will find no refuge within ZIMRA.

The aim is to transform ZIMRA into a modern, transparent, service oriented and people centred revenue authority: digitally agile, professionally empowered, trusted by taxpayers and respected by regional and international peers. Above all, it will remain steadfast in its mandate to mobilise sustainable domestic resources in support of Zimbabwe's economic resilience, social development and shared prosperity. This Strategy is a collective covenant between the Authority, Government, taxpayers and stakeholders to build a revenue administration that not only collects revenue, but inspires confidence, fairness and national pride.

Anthony Mandiwanza

Board Chairman

Commissioner General's Statement



I present with great pleasure, this Strategic Plan which sets out the framework through which the Zimbabwe Revenue Authority will plan, sequence and execute its statutory responsibilities over the 2026–2030 period. It translates institutional priorities into a structured programme of action, providing clarity on delivery pathways, performance oversight and accountability.

Implementation is articulated through clearly defined milestones, clustered across the respective years of the planning horizon. These milestones provide a disciplined basis for monitoring progress, enabling systematic tracking and oversight at Board and Board Committee level and supporting timely intervention where corrective action is required.

The Strategy is underpinned by scenario-based evaluations undertaken to assess the anticipated impact of proposed interventions on revenue mobilisation and trade facilitation. These assessments have informed the selection and calibration of strategic initiatives and provide assurance that, under prevailing and alternative conditions, the Strategy can deliver the scale and trajectory of revenue performance required to support Government's economic aspirations.

In developing the Strategy, the Authority undertook structured engagements with key stakeholders, whose expectations and perspectives informed both the strategic direction and the design of implementation mechanisms. The resulting Plan reflects a deliberate commitment to institutional improvement, responsiveness and continuous refinement of service delivery and operational effectiveness.

Together, these elements provide a coherent and actionable framework that supports disciplined execution, robust oversight and sustained institutional performance throughout the 2026–2030 period.

Regina S. Chinamasa

Commissioner General

SECTION A: Profile of the Zimbabwe Revenue Authority (ZIMRA)

EXECUTIVE SUMMARY

The Zimbabwe Revenue Authority Strategic Plan 2026 - 2030 articulates a clear and results oriented pathway for strengthening domestic resource mobilisation and facilitating trade in support of Zimbabwe's economic transformation agenda and Vision 2030. Building on the institutional foundations established in the previous strategic cycle, this Plan shifts the Authority's focus decisively towards performance realisation, converting strengthened systems, governance frameworks, and digital capabilities into measurable delivery outcomes. Anchored on the twin mandate pillars of Revenue Mobilisation and Tax Base Expansion, and Ease of Doing Business and Trade Facilitation, the Strategy seeks to broaden the tax base, enhance compliance through intelligence-led approaches, curb revenue leakages and streamline customs and tax processes to reduce the cost of compliance and improve predictability for business.

Over the five-year horizon, ZIMRA will leverage digital transformation, advanced data analytics and smart border technologies to modernise revenue administration while cultivating a high-performing, ethical and future-ready workforce. The Strategy targets sustained revenue growth, a progressive increase in the tax-to-GDP ratio, accelerated clearance and turnaround times at ports of entry, improved client satisfaction and stronger institutional governance supported by integrated risk management frameworks. Collectively, these outcomes position ZIMRA as a modern, transparent, and service-oriented revenue authority, one that strengthens fiscal stability, enhances taxpayer confidence and contributes meaningfully to Zimbabwe's long-term economic resilience and shared prosperity.

INTRODUCTION

The 2026–2030 Strategic Plan advances beyond the 2021–2025 Strategy, which was dedicated to modernisation and efficiency through the strengthening of systems, processes and institutional capability. That phase established the operational foundations upon which the Authority now confidently builds.

The present strategic cycle is defined by performance realisation, a decisive emphasis on translating institutional capacity into sustained, scalable and measurable results. It represents a shift from preparation to delivery, from reform to yield, and from capability to consequence. The Strategy is thus calibrated to extract full value from prior investments while responding with precision to an operating environment characterised by accelerating technological change, increasingly sophisticated economic activity and heightened performance expectations.

Within this context, ZIMRA’s statutory mandate of assessing, collecting and enforcing the payment of revenues is pursued through a results-driven framework that positions the Authority as a central instrument of revenue performance and economic management, aligned with national development priorities.

2026-2030 Strategic Pillars

1

Mandate Pillars



Revenue Mobilization & Tax Base Expansion

Sustained revenue growth and diversified revenue sources

- Expand tax base
- Strengthen compliance
- Leverage data-driven insights
- Plug revenue leakages

2



Ease of Doing Business & Trade Facilitation

A predictable, transparent, and service-oriented revenue authority that facilitates trade, and supports sustainable economic growth.

- Streamline tax/customs processes and procedures
- Ensure transparency, efficiency & fairness
- Educate businesses & promote good governance

3

Enabling Pillars



Digital Transformation & Innovation

A modern, technology-driven revenue authority delivering seamless taxpayer services.

- Innovative technology & integrations
- Seamless Customs and Taxes processes.
- Intelligent Data Insights Platforms

4



Human Capital Excellence & People Transformation

A high-performing & empowered workforce that drives ZIMRA's transformation & service excellence

- Talent retention & competitive remuneration
- Capacity building & leadership development
- Future-ready skills & digital readiness
- Productivity, wellness & engagement

Governance and Risk Management

The strategy is anchored on two mandate pillars:

- **Revenue Mobilisation and Tax Base Expansion**
- **Ease of Doing Business and Trade Facilitation**

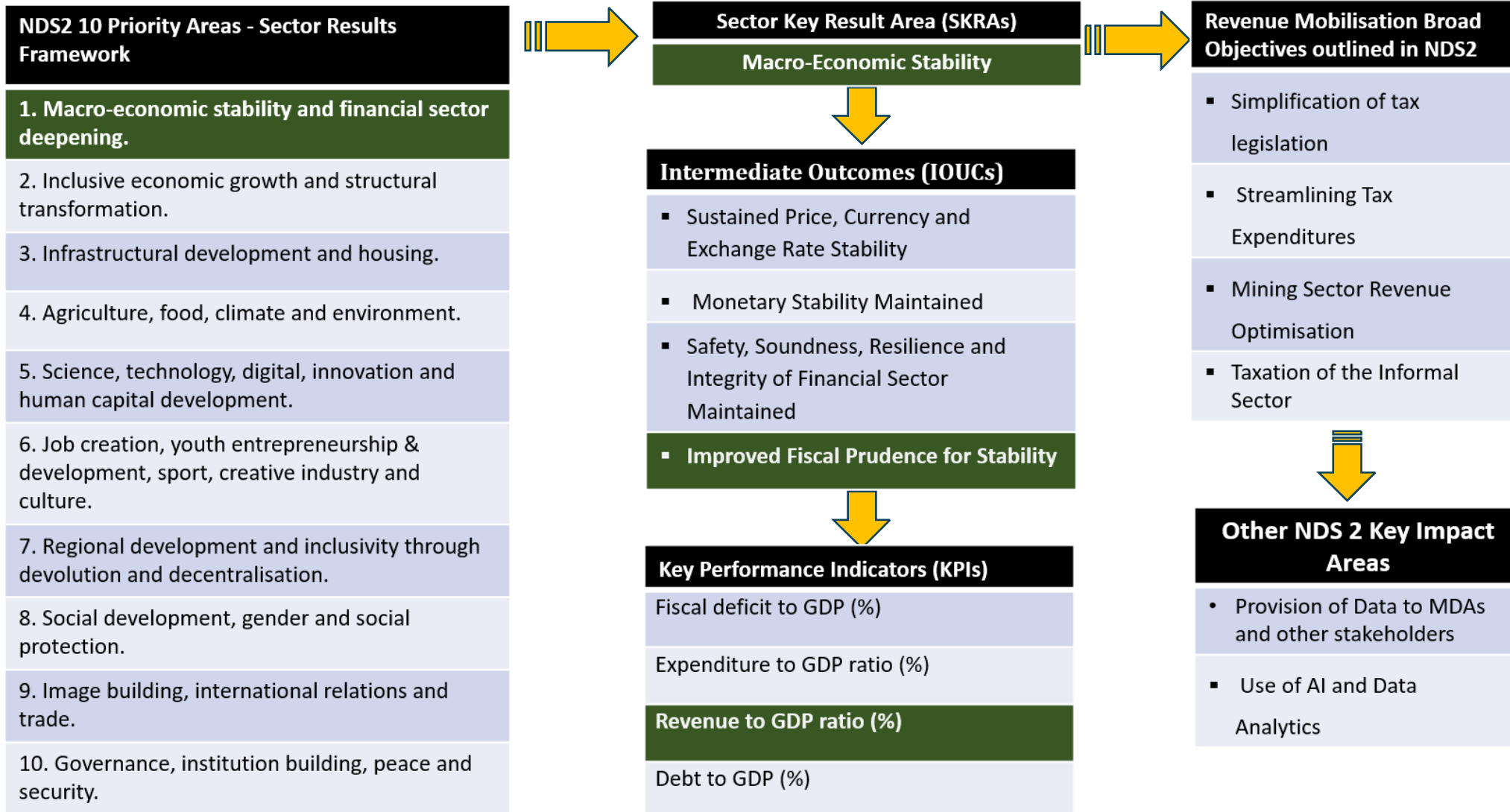
It is supported by two enabling pillars:

- **Digital Transformation and Innovation**
- **Human Capital Excellence and People Transformation**

The success of this Strategy is premised on **Governance and Risk Management**.

Over the next five years, ZIMRA will focus on domestic revenue mobilisation sustainability, integrity, trade facilitation, infrastructure modernisation and a stable funding framework. Integrity and accountability remain at the core, with zero tolerance for corruption.

Mapping ZIMRA Strategy to NDS2



NB: The Strategy was systematically mapped from the ten Thematic Areas through Sector Key Result Areas and Intermediate Outcomes to the relevant Key Performance Indicators. The areas shaded in green denote those most applicable to ZIMRA and directly informed Authority-specific KPIs. Broad objectives and key impact areas were incorporated, following a comprehensive review of the NDS2 framework to ensure full strategic alignment.

The Strategic Plan was developed through structured and extensive stakeholder engagement and is informed by internationally recognised standards in revenue administration and customs management. It aligns with the diagnostic and performance frameworks of the African Tax Administration Forum (ATAF), the International Monetary Fund’s Tax Administration Diagnostic Assessment Tool (TADAT), the World Customs Organization (WCO), and regional integration instruments under the African Continental Free Trade Area (AfCFTA). These benchmarks were applied to strengthen compliance risk management, institutional governance, risk-based administration and trade facilitation. The Plan articulates clear priorities for innovation, compliance and service excellence, positioning ZIMRA as a modern, transparent and performance-driven revenue authority.

Background

The 2026–2030 Strategic Plan marks the next and more consequential phase of ZIMRA’s institutional evolution. Operating within a context of economic reform, rapid technological advancement and deepening regional integration, the Authority continues to serve as a central instrument of domestic resource mobilisation and border administration.

During the preceding strategic period, ZIMRA delivered an exponential increase in revenue collection, supported by strengthened revenue assurance, expanded automation and enhanced operational effectiveness across tax and customs operations. These gains were underpinned by the successful implementation, stabilisation and progressive enhancement of core systems, including the Tax and Revenue Management System (TaRMS), the Fiscalisation Data Management System (FDMS), the Electronic Cargo Tracking System (ECTS) enhancement, introduction of the Contact Centre and successive upgrades to ASYCUDA. The Authority also operationalised customs-to-customs data exchange initiatives along key trade corridors, strengthening cross-border information sharing, risk profiling and facilitation outcomes. Further improvements were realised through the extension of border operating hours, the introduction of the e-Tariff module, and the onboarding of additional Government agencies onto the e-Single Window, enhancing inter-agency coordination and reducing clearance friction.

Border integrity and oversight were significantly strengthened through the deployment of surveillance and monitoring capabilities, including command-centre enabled oversight supported by CCTV feedback at ports of entry and the introduction of aerial surveillance technologies (drones). In parallel, ZIMRA reinforced institutional quality and governance through the attainment of ISO 9001:2015 certification, embedding quality management standards across core business processes. Tangible investments in organisational readiness were further realised through the construction of staff and office accommodation, improving operational coverage and staff welfare.

The 2026–2030 Strategic Plan is designed to consolidate these achievements, deepen performance gains and extract greater value from established capabilities. Lessons from the previous cycle underscored the importance of resilience, innovation and disciplined execution; accordingly, structured stakeholder engagements informed the development of this Plan, and the key issues arising from the consultative process are outlined below.

Theme	Stakeholder's Concern	Strategic Response
Tax Policy & Legislation	<ul style="list-style-type: none"> • Frequent legislation changes without adequate notice. • Retrospective application of tax laws. 	<ul style="list-style-type: none"> • To research and advise the Minister on the appropriate actions to be taken.
	<ul style="list-style-type: none"> • Outdated legislation as observed through too many and frequent amendments. • High tax rates (PAYE tax brackets, VAT, Withholding Tax). • Unfair competition from foreign businesses operating tax-free. 	
	<ul style="list-style-type: none"> • Overregulation by different stakeholders at the Boarder • Lack of clarity in fiscal policies and • High informalisation of the economy. 	<ul style="list-style-type: none"> • Adopt Smart Customs and Border Modernisation Systems. (eg ZeSW) • ZIMRA to issue Practice Notes, Public notices, Guides and Operational Manuals to improve taxpayer engagement and communication. • Tax base expansion-Continue with Block Management systems. • Integration with licensing authorities.
Operational Inefficiencies	<ul style="list-style-type: none"> • Poor network connectivity. 	<ul style="list-style-type: none"> • Embrace Emerging Technologies • Enhance automation of cloud-enabled and resilient ICT ecosystem.
	<ul style="list-style-type: none"> • Short working hours at some border posts. • Lack of ZIMRA offices in remote areas. 	<ul style="list-style-type: none"> • Extended operating hours where feasible. • Upscale Taxpayer Digital Services. • Implement devolution strategy. Deploy mobile offices in some areas.
Infrastructure & Accessibility	<ul style="list-style-type: none"> • Poor office conditions and Inadequate staff accommodation. 	<ul style="list-style-type: none"> • Implementation of Strategic Infrastructure Projects.
Staff Related Matters	<ul style="list-style-type: none"> • Staff attitude, poor communication and lack of agility. 	<ul style="list-style-type: none"> • Culture Change Project • Workload analysis to address staff numbers • Human Capital Pillar is focusing on competitive staff welfare.

i. **National Level Contribution:**

- **National Vision:** Towards a prosperous and empowered upper middle-income society by 2030.
- **National Priorities ZIMRA is contributing to:**

National ref	NPA/s Name	National Key Result Area	National Tertiary Outcome/s	TOUC Reference
1.	Macroeconomic Stability and Financial Sector Deepening	Macroeconomic Stability	1. Sustained low and stable general prices	1

ii. **Sectoral Level Contribution:**

. **Sectoral Level**

Sector ref	Sector/s Name	Sector Key Result Area	Sector Intermediate Outcome/s	Reference
1.	Economic	Macroeconomic Stability	Improved Fiscal Prudence for Stability	4

Agency Level

1. MDA: Zimbabwe Revenue Authority (ZIMRA)
2. ZIMRA Vote Number: 05
3. ZIMRA Vision Statement: *To be a transformative and sustainable revenue agency that fosters national development and economic growth.*
4. ZIMRA Mission Statement: *To mobilise revenue and facilitate sustainable compliance with tax and customs laws for the economic development of Zimbabwe.*
5. Core Values:
 - **Integrity** - We act honestly, ethically and without compromise.
 - **Fairness** - We apply tax and customs laws consistently and transparently.
 - **Professionalism** - We uphold competence, discipline and high-performance standards
 - **Innovation** - We continuously improve through technology and new ideas.
 - **Service Excellence** - We place Tax Payers and Traders at the Centre of what we do.
6. Terms of Reference: Revenue Authority Act [Chapter 23:11]
7. Overall Functions:
 - *Act as an agent of the State in assessing, collecting and enforcing the payment of all revenues; and*
 - *Advise the Minister of Finance Economic Development and Investment Promotion on matters relating to the raising and collection of revenues; and*
 - *Perform any other function that may be conferred or imposed on the Authority in terms of Revenue Authority Act, Government directive or any other enactment.*

8. Divisions in ZIMRA and their functions:

DIVISION		FUNCTIONS
1	Domestic Taxes	<p>Administer, assess, collect, and enforce compliance in all domestic taxes.</p> <p>Promote voluntary compliance through taxpayer registration, education, and stakeholder engagement.</p> <p>Conduct risk-based audits</p> <p>Resolve tax disputes, handle court cases, and ensure fair enforcement.</p> <p>Implement revenue generation projects and monitor performance against targets.</p> <p>Develop and review tax policies, procedures, and reform programs.</p> <p>Build staff capacity through training, mentoring, and continuous professional development.</p> <p>Advise the Commissioner General on domestic tax matters and revenue mobilisation strategies.</p>
2	Customs & Excise	<p>To assess, collect duties and taxes, facilitation of trade and travel, licensing and control of warehouse for the manufacture of certain goods, regulating, controlling and prohibiting imports and exports, conclusion of customs & excise trade agreements with other customs administrations.</p> <p>Promote voluntary compliance through registration of Authorised Economic Operators, client education, and stakeholder engagement.</p> <p>Implement revenue generation projects and monitor performance against targets.</p> <p>Manage customs and excise debts to recover unpaid taxes</p> <p>To develop and review customs and excise policies, procedures, and reform programmes</p> <p>To act as an agent of the state to enforce the import and export controls; and</p> <p>To drive automation of processes</p> <p>Advise the Commissioner General on customs and excise matters and revenue mobilisation strategies.</p> <p>To conduct post clearance audits</p> <p>To register Motor Vehicles</p> <p>To perform any other function that may be conferred or imposed on the Division in terms of the Revenue Authority Act Chapter 23:11} or any other enactment</p>
3	Revenue Assurance	<p>Tax Compliance and Fraud Mitigation</p> <p>Domestic Tax Investigations</p> <p>Data Analytics and Decision Making</p> <p>Emerging Threats and Legislative Enhancements</p> <p>Debt Management and Economic Analysis</p> <p>Transfer Pricing and International Taxation</p>

		<p>Customs and Excise Investigations</p> <p>Capacity Building and Expertise Development</p>
4	Finance, Administration & Infrastructure	<p>Financial Stewardship and Governance</p> <p>Accurate and Timely Financial Reporting</p> <p>Efficient Budget Management and Control</p> <p>Revenue Accounting and Assurance</p> <p>Effective Cash and Treasury Management</p> <p>Cost Management and Value for Money</p> <p>Compliance and Internal Control Strengthening</p> <p>Support Strategic Decision-Making</p> <p>Asset Management and Protection</p> <p>Enhance Systems, Automation, and Process Efficiency</p> <p>Capacity Building and Professional Development</p>
5	Human Capital	<p>Talent acquisition and Retention</p> <p>Talent & organisational development</p> <p>Staff Engagement</p> <p>Employee Wellness management</p> <p>Employee relations, Dispute Resolution</p> <p>Strategic Processes implementation</p> <p>Workforce planning and compensation.</p>
6	ICT	<p>ICT Service Strategy Formulation and Implementation</p> <p>Acquire, Install, and Maintain ICT Infrastructure and Facilities</p> <p>Acquire or Build, Implement, and Support All Business Systems</p> <p>Automation of Business Processes</p> <p>Integration of Business Systems</p> <p>Protect and Secure Corporate Data</p>
7	Legal Services	<p>Provide legal advice to the Authority.</p> <p>Represent the Authority in litigation matters.</p> <p>Draft and review legislative instruments and contracts.</p>

8	Strategy, Research & Innovation	Strategic Planning and Implementation Monitoring. Strategy Performance Evaluation Operating environment analysis Monitoring and evaluation of strategic projects Annual Report Development and Publication Research and data analysis for tax policy formulation and operational strategy. Revenue Forecasting Revenue performance analysis and reporting
9	Corporate Management & Compliance	Risk & Enterprise Risk Management Compliance Management Advisory and Support Services
10	Procurement Management Unit	Preparation of Annual Procurement Plan Procurement of Goods, Works and Services Contract Management Compliance with relevant laws and statutes
11	Internal Audit	To provide an independent, objective audit assurance Consulting and Audit Advisory
12	Corporate Secretary	Facilitate the governance, conduct, management and exchange of information and decisions between the Board and Management through: Provision of Corporate Secretarial Services to the Board and Management Facilitating statutory and corporate governance compliance by the Authority.
13	Loss Control	Integrity Management Security Management Intelligence Management

14	Marketing and Corporate Affairs	Marketing Public Affairs Communication Query Resolution Taxpayer Education Brand Management Media and Stakeholder Engagement International Liaison Exchange of information Donor coordination and engagement Event Management Corporate Social Responsibility Management
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Programmes in the MDA and their functions:

PROGRAMME 1: GOVERNANCE AND ADMINISTRATION - To improve operational efficiency through observing good corporate governance.

PROGRAMME 2: REVENUE MOBILISATION - To effectively and efficiently collect revenue in a transparent and fair manner.

9. State Enterprises and Parastatals, Statutory Bodies and Grant Aided Institutions under the MDA and their functions.

10. Environmental Scan

	Strengths (Internal)	Weaknesses (Internal)	Opportunities (External)	Threats (External)
Political	<ul style="list-style-type: none"> • Cordial working relations with the MoFEDIP. 	<ul style="list-style-type: none"> • Bureaucracy which leads to lengthy decision-making processes. 	<ul style="list-style-type: none"> • Stable operating environment • Support from international development partners. • Cooperation from regional trading blocs and partners. • Inclusion of domestic resource mobilisation in National Development Strategy. 	<ul style="list-style-type: none"> • Geo-political risks • Interference in dealing with politically connected persons.
Economic	<ul style="list-style-type: none"> • Participation in the budget consultation and planning process. 	<ul style="list-style-type: none"> • Inadequate resources 	<ul style="list-style-type: none"> • Informal sector growth. • Reduction of levies and fees boosting profitability. • Economic Census showing the size and structure of the economy. • Growth in e-Commerce transactions. 	<ul style="list-style-type: none"> • Challenges in taxing the informal sector. • Exchange rate volatility. • Numerous tax expenditures. • Tax evasion and aggressive tax planning. • Powerful lobby to scrap some taxes by pressure groups. • Cash economy presents challenges in tracking taxable transactions. • High inflation eroding taxpayers' capacity to generate profits and pay taxes.
Social	<ul style="list-style-type: none"> • Strong social presence by the Authority through public awareness and stakeholder engagement programmes. • Skilled Workforce with diverse expertise. • Multiple communication channels to reach out to the diverse taxpayer and potential taxpayer categories. 	<ul style="list-style-type: none"> • Negative public perception of the Authority. • Poor infrastructure at some work stations which affects productivity. • Limited wellness, health, and safety programmes. • Low staff morale • Failure to retain skilled staff 	<ul style="list-style-type: none"> • Public Awareness on the importance and benefits of being law abiding tax paying citizens by MoFEDIP. • Changing consumption patterns, that is, consumption of digital services and products. 	<ul style="list-style-type: none"> • Low tax morale and compliance culture. • Public resistance to certain policies. • Weak social contract which fuels non-compliance. • Inequality in the tax system where some social groups do not pay taxes.

	<ul style="list-style-type: none"> • Strong thrust on improving service delivery. 			<ul style="list-style-type: none"> • Low formal employment levels which make taxation of the informal sector a socially-sensitive matter. • Public distrust which affects compliance. • Corruption
Technological	<ul style="list-style-type: none"> • Provision of alternative connectivity sources for enhanced service delivery. • Technologically savvy workforce • Robust Tax and Revenue Online systems. 	<ul style="list-style-type: none"> • Lack of data analytical tools and limited use of AI and other Emerging Technologies. • System downtimes 	<ul style="list-style-type: none"> • Government support for digitalisation. • Automation by government departments will act as a catalyst for integration with ZIMRA systems. • Technologically savvy workforce in the job market. • Emerging technologies • Digital currency 	<ul style="list-style-type: none"> • Increased susceptibility to cyber-attacks. • Delays by other stakeholders in facilitating acquisition of support facilities for integration. • Cyberthreats • Manipulation of tax systems by corrupt elements. • Unpreparedness by other MDAs to integrate.
Legal	<ul style="list-style-type: none"> • Staff knowledgeable in Tax Administration Acts and other subsidiary legislation. • Supportive Legislation in place for various powers of the Authority to enforce compliance. 	<ul style="list-style-type: none"> • Weak enforcement capacity and loopholes exploited by taxpayers. 	<ul style="list-style-type: none"> • International Tax Cooperation Initiatives and Tax Treaties. • Liaison with Ministry of Finance, Economic Development and Investment Promotion and Attorney General's office on tax legislation. • Promulgation of the Tax Administration Act. 	<ul style="list-style-type: none"> • Delayed enactment of laws. • Retrospective application of laws • Frequent changes in tax laws and regulations • Changing Government Policies without lead time for implementation. • Complex tax laws
Ecological	<ul style="list-style-type: none"> • Environmental, Social and Governance (ESG) Policy in place to guide implementation of green policies. 	<ul style="list-style-type: none"> • Reliance on electricity in an environment susceptible to power cuts. 	<ul style="list-style-type: none"> • Green taxation adoption by Government. 	<ul style="list-style-type: none"> • Climate change and natural disasters. (Droughts, floods)
Governance	<ul style="list-style-type: none"> • Structured Corporate Governance Framework. 		<ul style="list-style-type: none"> • Government support in eradicating corruption. 	<ul style="list-style-type: none"> • Unethical practices impacting internal control environment.

	<ul style="list-style-type: none"> • Clear performance Management System. • Adoption of International Standards e.g. (TADAT, ISO, IPSAS, Diamond Assessment) 		<ul style="list-style-type: none"> • Adoption of e-Governance systems to strengthen accountability and transparency. 	<ul style="list-style-type: none"> • Public perception of unfairness in administering tax laws.
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11. MDA Programmes and Outcomes:

Prog. Ref	Programme Name	Programme Preliminary Outcome/s	Weight	Responsible Divisions	Contributing MDAs/ Other Partners	Type of Contribution	Sector Intermediate Outcome Ref.	National Tertiary Outcome Ref	SDG Ref
1.	Governance and Administration	1. Improved Governance and Administration	20	<ol style="list-style-type: none"> 1. Finance, Administration & Infrastructure 2. Human Capital 3. ICT 4. Legal Services 5. Strategy, Research & Innovation 6. Procurement Management 7. Internal Audit 	<ul style="list-style-type: none"> • Client Organisations • ZIMSTAT • OPC • PRAZ • Auditor General • Parliament • International Organisations 	<ul style="list-style-type: none"> • Data • Policy guidance • Compliance enforcement • Legislative support • Technical Assistance 	4	1	17

				8. Corporate Risk Management & Compliance 9. Board Secretariat 10. Loss Control 11. Marketing & Corporate Affairs					
2.	Revenue Mobilisation	1. Improved Revenue Collection 2. Enhanced Trade Facilitation	50 30	12. Customs & Excise 13. Domestic Taxes 14. Revenue Assurance	<ul style="list-style-type: none"> • MoFEDIP • Registrar of Companies • Registrar General • Deeds Office • Judicial Services Commission • International Organisations • Development Partners • Min of Home Affairs • Min of Transport • ZACC • ZRP • Airforce • Min of Defence • Other MDAs 	<ul style="list-style-type: none"> • Resources and Policy Direction • Data • Technical Assistance • Collaboration • Border Infrastructure 	4	1	17

					<ul style="list-style-type: none"> • Other Revenue Authorities • ZIMRA to Business forum • RBZ • ZIDA 				
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12. Policies Applicable for the MDA:

Code	External Policy	Programme	Code	Internal Policy	Programme
1.	Constitution of Zimbabwe	1	Z01	Performance Management Policy	1
2.	Vision 2030	2	Z02	Performance Incentive Policy	1
3.	National Development Strategy 2	1	Z03	Remuneration Policy	1
4.	Sustainable Development Goals	1	Z04	Recruitment and Selection Policy	1
5.	Finance Act [CAP 23:04]	2	Z05	Leave Administration Policy	1
6.	Animal Health [Chapter 19:01]	2	Z06	Staff Retention Policy	1
7.	Armorial Bearings, Names, Uniforms and Badges Act [CAP 10:01]	1	Z07	Staff Retirement Policy	1
8.	Betting and Totalizator Control Act [Chapter 10:02]	2	Z08	Mid-Career Policy	1
9.	Capital Gains Tax Act [CAP 23:01]	2	Z09	Succession Planning Policy	1
10.	Censorship and Entertainment Control Act [CAP 10:04]	2	Z10	Staff Accommodation Policy	1
11.	Control of Goods Act [CAP 14:05]	2	Z11	Funeral Assistance Policy	1

12.	Copyright Act [Chapter 26:01]	1	Z12	Salary Administration Policy	1
13.	Customs and Excise Act [CAP 23:02]	2	Z13	Motor Vehicle Loan Policy	1
14.	Dangerous Drugs Act [CAP 15:02]	2	Z14	Personal Loan Policy reviewed	1
15.	Environmental Management Act [Chapter 20:27]	1	Z15	Personal Study Loan Policy	1
16.	Exchange Control Act [CAP 22:05] 5(1), 10,	2	Z16	School Fees Policy	1
17.	Explosives Act [CAP 10:08]	2	Z17	Dress Code and Uniform Policy	1
18.	Fertilizers Farm Feeds and Remedies Act [CAP18:12]	2	Z18	Staff Transfer Policy	1
19.	Firearms Act [CAP 10:09]	2	Z19	Medical Aid Policy	1
20.	Fiscal Appeal Court Act [CAP 23:05]	1	Z20	Standby Allowance Policy	1
21.	Food and Food Standards Act [CAP 14:04]	2	Z21	Talent Development Policy	1
22.	GAAPs, IAS, ISA, Labour Act	1	Z22	Re-Employment Policy	1
23.	Hazardous Substances and Articles Act [CAP 15:05]	2	Z23	HIV and AIDS Policy	1
24.	IFRS, IPSAS, DTAs, SADC & COMESA Protocols	1	Z24	Housing Allowance Policy	1
25.	Income Tax (Transitional Period Provisions) Act [Chapter 23:07]	2	Z25	Transport Allowance Policy	1
26.	Income Tax Act [CAP 23:06]	2	Z26	Housing Loan Policy	1
27.	Interpretation Act [CAP 1.01]	1	Z27	Long Service Award Policy	1
28.	Medicines and Allied Substances Control Act [CAP 15:03]	2	Z28	Remote- Agile Working Policy	1
29.	Mines and Minerals Act [CAP 23:05]	1	Z29	Housing Loan Policy	1
30.	Money Laundering and Proceeds of Crime Act [Chapter 9:24]	1	Z30	Motor Vehicle Loan Policy	1
31.	National Archives Act [Cap 25:06]	1	Z31	Political Activism Policy	1

32.	National Museums and Monuments Act [Cap 25:11]	1	Z32	Recruitment Selection & Onboarding Policy	1
33.	Parks and Wild Life Act [CAP 20:14]	2	Z33	Sexual Harassment Policy	1
34.	Patents Act [Cap 23:06]	1	Z34	ZIMRA External Board Service Policy	1
35.	Plant, Pest and Disease Act [CAP 19.08]	2	Z35	Acting Appointment Policy	1
36.	Posts and Telecommunications Corporation Act [Chapter 12:03]	1	Z36	ZIMRA Terminations Policy	1
37.	Privileges and Immunities Act [Cap 3.03]	2	Z37	ICT Gadgets (Tools of Trade) Policy	1
38.	Public Entities and Corporate Governance Act [CAP 10:31]	1	Z38	Investments Policy	1
39.	Public Finance Management Act [CAP 22:19]	1	Z39	ZIMRA Accounting Policies	1
40.	Public Finance Management Act [Chapter 22:19]	1	Z40	Debt and Consumables Write Off Policy	1
41.	Public Procurement and Disposal of Public Assets Act [CAP 22:23]	1	Z41	Levels of Authority for ZIMRA	1
42.	Radio Communication Services Act [Chapter 12:04]	1	Z42	Travel and Subsistence Policy	1
43.	Stamp Duties Act [Chapter 23:09]	2	Z43	Donations Policy	1
44.	Tax Reserve Certificate Act [CAP 23:10]	2	Z44	Contracts signing Policy	1
45.	Trade Marks Act [CAP 26:04]	1	Z45	Fleet Management Policy	1
46.	Value Added Tax Act [Chapter 23:12]	2	Z46	Business Mileage Policy	1
47.	Vehicle Registration and Licensing Act [CAP 13:14]	1	Z47	Asset Replacement Policy	1
48.	World Trade Organization Conventions and Agreements, Agreements PFM, Agreements	2	Z48	Investment Policy	1
49.	Zimbabwe Investment Development Agency Act (Chapter 14:37)	2	Z49	Enterprise Risk Management Policy	1
50.			Z50	Corporate Compliance Framework	1

51.			Z51	Risk Appetite Statement	1
52.			Z52	Fraud Risk Management Policy	1
53.			Z53	Business Continuity Management Plan	1
54.			Z54	Data Protection Policy	1
55.			Z55	AI Utilisation Policy	1
56.			Z56	Business Continuity Policy	1
57.			Z57	Infectious Disease Management Policy	1
58.			Z58	Compliance Policy	1
59.			Z59	Compliance Charter	1
60.			Z60	Client Service Charter	1
61.			Z61	Corporate Compliance Framework	1
62.			Z62	Corporate Risk Rating	1
63.			Z63	ZIMRA Incident Management Policy	1
64.			Z64	ICT Acceptable Use Policy	1
65.			Z65	ICT Policy	1
66.			Z66	ICT Change Management Policy	1
67.			Z67	ICT Gadget (Tools of Trade)	1
68.			Z68	Procurement Policy	1
69.			Z69	Asset Disposal Policy	1
70.			Z70	Anti-Fraud Policy	1
71.			Z71	Life Style Audit Policy	1
72.			Z72	Monitoring and Evaluation Policy	1
73.			Z73	Quality Policy	1

74.		Z74	Engineering Procurement and Construction Policy	1
75.		Z75	Security Policy	1
76.		Z76	Communications Policy	1
77.		Z77	Secondment Policy	1
78.		Z78	Graduate Traineeship Policy	1
79.		Z79	Corporate Social Responsibility Policy	1

13 DEMAND ANALYSIS

CLIENT NEEDS/PROBLEMS ANALYSIS: *Negative situation for a client that needs to be addressed*

Direct Clients	Needs/Problems	Extent (<i>Magnitude/seriousness</i>)
1. Taxpayers and Tax Agents	<p>Needs</p> <ol style="list-style-type: none"> 1. Taxpayer education. 2. Relevant and timeous information. 3. Harmonised revenue laws. 4. Reviewed tax rates aligned with regional benchmarks. 5. Sector-specific engagement platforms and feedback loops. <p>Problems</p> <ol style="list-style-type: none"> 1. Frequent use of Public Notices. 2. Retrospective application of tax laws. 3. Lack of clarity in fiscal policies. 4. Inadequate awareness campaigns. 5. Information gap. 6. Language barrier 7. Complex technical language. 	High

	<ol style="list-style-type: none"> 8. Excessive penalties and outdated legislation. 9. Overlapping audits. <p>Causes</p> <ol style="list-style-type: none"> 1. Policy gaps. 2. Absence of policies and tax literature in vernacular languages. 	
	<p>Needs</p> <ol style="list-style-type: none"> 1. Reliable systems that improve functionality and efficiency. 2. Simplified processes and procedures. 3. Automated VAT registration, refunds, and password resets. 4. Mobile applications, USSD codes, and chatbots for taxpayer support. 5. Free or zero-rated internet access to ZIMRA platforms. 6. Real-time dashboards, batch uploads for PAYE and transaction visibility for taxpayers. <p>Problems</p> <ol style="list-style-type: none"> 1. Manual systems. 2. Erratic power supply. 3. Unstable internet connectivity. 4. Complex tax system. 5. System glitches (in TaRMS, FDMS, and ASYCUDA) and slow integration between platforms. 6. Corruption, poor customer service, and bureaucratic inefficiencies. 7. Poor responsiveness at lower operational levels. 8. Limited taxpayer education, especially for SMEs and informal traders. 9. Unresponsive switchboards. 10. Delays in vehicle ownership changes and rebate approvals. 	High

	<p>Causes</p> <ol style="list-style-type: none"> 1. Failure to retain ICT Developers. 2. Inadequate power backups. 3. National internet infrastructure not copying. 4. Slow responsiveness to economic realities. 	
<p>2. Importers, Exporters and Clearing Agents</p>	<p>Needs:</p> <ol style="list-style-type: none"> 1. Expeditious clearance of goods. 2. Non-intrusive examination 3. State of the art self service centres 4. 24-hour border operations. 5. Adequate and appropriate Infrastructure. 6. Simplified AEO guidelines and integrate customs control into ASYCUDA. <p>Problems:</p> <ol style="list-style-type: none"> 1. Restricted or prohibited goods entering the market. 2. High cost of doing business. 3. High turnaround times. 4. Short working hours at border posts especially Nyamapanda border. 5. Lack of ZIMRA offices in remote areas. <p>Causes</p> <ol style="list-style-type: none"> 1. Restricted or prohibited goods entering the market. 2. Too many border agencies. 3. Border posts not modernised. 4. Poor infrastructure. 	<p>High</p>

<p>3. Employees</p>	<p>Needs</p> <ol style="list-style-type: none"> 1. Competitive conditions of service. 2. Adherence to commitments and resolutions passed in negotiations. 3. Adequate resource allocation including provision of tools of the trade, uniforms, safety considerations. 4. Continuous training on ethics, customer care, and digital literacy. 5. Wellness programs and flexible working arrangements. <p>Problems</p> <ol style="list-style-type: none"> 1. Inadequate resources. 2. Low staff morale. 3. Poor office conditions and inadequate staff accommodation. <p>Causes</p> <ol style="list-style-type: none"> 1. Lack of negotiation mandate. 2. Inadequate funding. 	<p>High</p>
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14. STAKEHOLDERS ANALYSIS

Direct Stakeholders	Demands/ Expectations	Extent (<i>Magnitude/seriousness</i>)
1. Tripartite (OPC, MoFEDIP, PSC)	Compliance with Statutory Obligations	High
2. Central Government	Adherence to statutory requirements Cooperation and liaison with Parliamentary Portfolio Committees	High
3. Suppliers	Timeous payment for goods and services received Timeous communication of legislation changes Clear specifications of goods and services	High
4. Ministry of Finance, Economic Development & Investment Promotion	Compliance with all statutory requirements Timely remittance and pay over to the consolidated revenue fund Collaboration	High
5. Regulators (PRAZ, EMA, ZERA)	Compliance with all statutory requirements	High
6. ZIMRATU	Collaborative engagement	High
7. Tax Agents	Simplification of procedures and processes Inclusive consultative engagements	Medium
8. Media	Timeous responses to media enquiries Access to information	Medium
9. Development Partners	Collaboration	Medium
10. Other Tax Jurisdictions	Collaboration	High
11. Parliamentarians	Compliance to legislation	High
12. Auditor General	Compliance to statutory requirements	High
13. Attorney General	Compliance and collaboration	High

15. STRATEGIES, ASSUMPTIONS, RISKS AND MITIGATIONS

Period	Strategies	Assumptions	Risks	Mitigation
Programme: Governance & Administration				
Outcome: Improved Governance & Administration				
Budget year (2026)	Enhance Integration of Systems & upgrade the Data Warehouse for AI-Driven Tax Intelligence & Data Analytics <ul style="list-style-type: none"> • Integrations (as per Integration Plan), • Data Warehouse upgrade, • Adopt Data Analytics Tools 	<ul style="list-style-type: none"> • Availability of a functional Data Warehouse • Cooperation by identified external stakeholders for Data Exchange • Adequately skilled Human Resources. • Funding availability. • Data Warehouse storage infrastructure upgraded. 	<ul style="list-style-type: none"> • Unreliable On-Premises Warehouse storage 	<ul style="list-style-type: none"> • Explore data storage options, i.e., securing Cloud Storage
			<ul style="list-style-type: none"> • Skills attrition of specialised personnel 	<ul style="list-style-type: none"> • Retention of critical staff through targeted programmes
			<ul style="list-style-type: none"> • Slow adoption in the capacity to use Data analytics and emerging technologies tools 	<ul style="list-style-type: none"> • Staff training on Data Analytics and other emerging technologies tools
			<ul style="list-style-type: none"> • Cyber attacks 	<ul style="list-style-type: none"> • Strengthen the security solutions and frameworks
	Enhance disaster recovery infrastructure for recoverability and resilience. <ul style="list-style-type: none"> • Implement Cloud Roadmap, • Upgrade Disaster Recovery Data Centre to improve Disaster Recovery & Business Continuity 	<ul style="list-style-type: none"> • Funding is available to fund the ICT Infrastructure Capital investments • Skills are available to implement the solutions • Stable internet and power from respective service providers to guarantee uptime 	<ul style="list-style-type: none"> • Lack of a culture of cybersecurity responsibilities 	<ul style="list-style-type: none"> • Conduct organisation-wide cybersecurity training
			<ul style="list-style-type: none"> • Power challenges affecting Core Systems downtime and ultimately affecting service delivery 	<ul style="list-style-type: none"> • Invest in alternative power (Generators & Solar) on critical sites
Enhance cyber resilience <ul style="list-style-type: none"> • Implement Security Operation Centre, • Implement cybersecurity initiatives to identify, protect, detect, & Respond to Cyber attacks 	<ul style="list-style-type: none"> • Funding is available to cover cybersecurity initiatives • Support from relevant Cybersecurity bodies and regulators (i.e., POTRAZ) • There is Cybersecurity Awareness across ZIMRA. 	<ul style="list-style-type: none"> • Lack of a culture of cybersecurity responsibilities 	<ul style="list-style-type: none"> • Conduct organisation-wide cybersecurity training 	
		<ul style="list-style-type: none"> • Lack of Data Protection Act Provisions to uphold Data Protection Ethics 	<ul style="list-style-type: none"> • Conduct ZIMRA-wide training on Data Protection Act Provisions 	

	<p>Transform Human Capital to Build a Future-Ready Workforce: Resilient, Agile, and Digitally Empowered.</p> <ul style="list-style-type: none"> Upskill Human Capital on emerging technologies 	<ul style="list-style-type: none"> Adequate budgetary support Labour and public sector frameworks remain stable Senior Leadership buy-in Employees will embrace change and digital upskilling Digital infrastructure will be upgraded 	<ul style="list-style-type: none"> Employees resist digital transformation. Insufficient technical and leadership competencies to drive transformation Delays in policy updates to support new HC models Inadequate budget for training, automation and workforce planning tools 	<ul style="list-style-type: none"> Implement structured change management and communication plan Roll out digital skills readiness programme. Align policies with emerging practices Develop a phased implementation plan with cost-benefit analysis
	<p>Enhance Corporate Risk Governance Framework</p> <ul style="list-style-type: none"> Implement Enterprise Risk Management Framework which is now including the Cyber Risk Management. 	<ul style="list-style-type: none"> Availability of Relevant Data Adequate ICT Infrastructure It is assumed that ZIMRA's systems are stable enough to support integrated analytics and reporting. Policy and Legal Framework Stable Budget Availability 	<ul style="list-style-type: none"> Lack of buy-in from leadership 	<ul style="list-style-type: none"> Training & awareness on ESG
<ul style="list-style-type: none"> Automate Governance, Risk and Compliance oversight Implement ISO Certifications, Data Privacy (27701), ESG Policy: Operationalise ESG Policy 	<ul style="list-style-type: none"> Change resistance Capacity and skills gaps 		<ul style="list-style-type: none"> Implement change management Skills development 	
	<p>Mobilise Alternative Resources (development partners, and PPPs)</p>	<ul style="list-style-type: none"> Buy-in from development partners Support from the Government Adequate funding from developmental partners 	<ul style="list-style-type: none"> Information data breaches by development Partners 	<ul style="list-style-type: none"> Enforce Data Protection Act provisions
			<ul style="list-style-type: none"> Shrinking of the donor community 	<ul style="list-style-type: none"> Approach the real funder and avoid intermediaries

Period	Strategies	Assumptions	Risks	Migration
Programme: Governance & Administration				
Outcome: Improved Governance & Administration				
2 – 3 Years	Enhance Integration of Systems & upgrade the Data Warehouse for AI-Driven Tax Intelligence & Data Analytics <ul style="list-style-type: none"> Integrations (as per Integration Plan), Data Warehouse upgrade, Adopt Data Analytics Tools 	<ul style="list-style-type: none"> Availability of a functional Data Warehouse Cooperation by identified external stakeholders for Data Exchange Adequately skilled Human Resources. Funding availability. Data Warehouse storage infrastructure upgraded. 	<ul style="list-style-type: none"> Unreliable On-Premises Warehouse storage Skills attrition of specialised personnel Slow adoption in the capacity to use Data analytics and emerging technologies tools Cyber attacks 	<ul style="list-style-type: none"> Explore data storage options, i.e., securing Cloud Storage Retention of critical staff through targeted programmes Staff training on Data Analytics and other emerging technologies tools Strengthen the security solutions and frameworks
	Enhance disaster recovery infrastructure for recoverability and resilience. <ul style="list-style-type: none"> Implement Cloud Roadmap, Upgrade Disaster Recovery Data Centre to improve Disaster Recovery & Business Continuity 	<ul style="list-style-type: none"> Funding is available to fund the ICT Infrastructure Capital investments Skills are available to implement the solutions Stable internet and power from respective service providers to guarantee uptime 	<ul style="list-style-type: none"> Lack of a culture of cybersecurity responsibilities Power challenges affecting Core Systems downtime and ultimately affecting service delivery 	<ul style="list-style-type: none"> Conduct organisation-wide cybersecurity training Invest in alternative power (Generators & Solar) on critical sites
	Enhance cyber resilience <ul style="list-style-type: none"> Implement Security Operation Centre, Implement cybersecurity initiatives to identify, protect, detect, & Respond to Cyber attacks 	<ul style="list-style-type: none"> Funding is available to cover cybersecurity initiatives Support from relevant Cybersecurity bodies and regulators (i.e., POTRAZ) There is Cybersecurity Awareness across ZIMRA. 	<ul style="list-style-type: none"> Lack of a culture of cybersecurity responsibilities Lack of Data Protection Act Provisions to uphold Data Protection Ethics 	<ul style="list-style-type: none"> Conduct organisation-wide cybersecurity training Inculcate a culture of implementing solutions
	Transform Human Capital to Build a Future-Ready Workforce: Resilient, Agile, and Digitally Empowered.	<ul style="list-style-type: none"> Adequate budgetary support Labour and public sector frameworks remain stable 	<ul style="list-style-type: none"> Employees resist digital transformation. 	<ul style="list-style-type: none"> Implement structured change management and communication plan

	<ul style="list-style-type: none"> Upskill Human Capital on emerging technologies 	<ul style="list-style-type: none"> Senior Leadership buy-in Employees will embrace change and digital upskilling Digital infrastructure will be upgraded 	<ul style="list-style-type: none"> Insufficient technical and leadership competencies to drive transformation 	<ul style="list-style-type: none"> Roll out digital skills readiness programme.
	<p>Enhance Corporate Risk Governance Framework</p> <ul style="list-style-type: none"> Implement Enterprise Risk Management Framework which is now including the Cyber Risk Management. 	<ul style="list-style-type: none"> Availability of Relevant Data Adequate ICT Infrastructure It is assumed that ZIMRA's systems are stable enough to support integrated analytics and reporting. Policy and Legal Framework Stable Budget Availability 	<ul style="list-style-type: none"> Delays in policy updates to support new HC models 	<ul style="list-style-type: none"> Align policies with emerging practices
	<ul style="list-style-type: none"> Automate Governance, Risk and Compliance oversight Implement ISO Certifications, Data Privacy (27701), ESG Policy: Operationalise ESG Policy 		<ul style="list-style-type: none"> Change resistance 	<ul style="list-style-type: none"> Develop a phased implementation plan with cost-benefit analysis
	<p>Mobilise Alternative Resources (development partners, and PPPs)</p>		<ul style="list-style-type: none"> Buy-in from development partners Support from the Government Adequate funding from developmental partners 	<ul style="list-style-type: none"> Capacity and skills gaps
			<ul style="list-style-type: none"> Information data breaches by development Partners 	<ul style="list-style-type: none"> Implement change management
			<ul style="list-style-type: none"> Shrinking of the donor community 	<ul style="list-style-type: none"> Skills development
				<ul style="list-style-type: none"> Enforce Data Protection Act provisions
				<ul style="list-style-type: none"> Approach the real funder and avoid intermediaries

Period	Strategies	Assumptions	Risks	Mitigation
Programme: Governance & Administration				
Outcome: Improved Governance & Administration				
4 – 5 Years	<p>Enhance Integration of Systems & upgrade the Data Warehouse for AI-Driven Tax Intelligence & Data Analytics</p> <ul style="list-style-type: none"> Integrations (as per Integration Plan), 	<ul style="list-style-type: none"> Availability of a functional Data Warehouse Cooperation by identified external stakeholders for Data Exchange Adequately skilled Human Resources. Funding availability. Data Warehouse storage infrastructure upgraded. 	<ul style="list-style-type: none"> Unreliable On-Premises Warehouse storage Skills attrition of specialised personnel Slow adoption in the capacity to use Data analytics and emerging technologies tools Cyber attacks 	<ul style="list-style-type: none"> Explore data storage options, i.e., securing Cloud Storage Retention of critical staff through targeted programmes Staff training on Data Analytics and other emerging technologies tools Strengthen the security solutions and frameworks
	<p>Enhance disaster recovery infrastructure for recoverability and resilience.</p> <ul style="list-style-type: none"> Implement Cloud Roadmap, Upgrade Disaster Recovery Data Centre to improve Disaster Recovery & Business Continuity 	<ul style="list-style-type: none"> Funding is available to fund the ICT Infrastructure Capital investments Skills are available to implement the solutions Stable internet and power from respective service providers to guarantee uptime 	<ul style="list-style-type: none"> Lack of a culture of cybersecurity responsibilities Power challenges affecting Core Systems downtime and ultimately affecting service delivery 	<ul style="list-style-type: none"> Conduct organisation-wide cybersecurity training Invest in alternative power (Generators & Solar) on critical sites
	<p>Enhance cyber resilience</p> <ul style="list-style-type: none"> Implement cybersecurity initiatives to identify, protect, detect, & Respond to Cyber attacks 	<ul style="list-style-type: none"> Funding is available to cover cybersecurity initiatives Support from relevant Cybersecurity bodies and regulators (i.e., POTRAZ) There is Cybersecurity Awareness across ZIMRA. 	<ul style="list-style-type: none"> Lack of Data Protection Act Provisions to uphold Data Protection Ethics 	<ul style="list-style-type: none"> Conduct ZIMRA-wide training on Data Protection Act Provisions

	<p>Transform Human Capital to Build a Future-Ready Workforce: Resilient, Agile, and Digitally Empowered.</p> <ul style="list-style-type: none"> Upskill Human Capital on emerging technologies 	<ul style="list-style-type: none"> Adequate budgetary support Labour and public sector frameworks remain stable Senior Leadership buy-in Employees will embrace change and digital upskilling Digital infrastructure will be upgraded 	<ul style="list-style-type: none"> Employees resist digital transformation. Insufficient technical and leadership competencies to drive transformation Delays in policy updates to support new HC models Inadequate budget for training, automation and workforce planning tools 	<ul style="list-style-type: none"> Implement structured change management and communication plan Roll out digital skills readiness programme. Align policies with emerging practices Develop a phased implementation plan with cost-benefit analysis
	<p>Enhance Corporate Risk Governance Framework</p> <ul style="list-style-type: none"> Implement Enterprise Risk Management Framework which includes the Cyber Risk Management. Automate Governance, Risk and Compliance oversight Implement ISO Certifications, Data Privacy (27701), ESG Policy: Operationalise ESG Policy 	<ul style="list-style-type: none"> Availability of Relevant Data Adequate ICT Infrastructure It is assumed that ZIMRA's systems are stable enough to support integrated analytics and reporting. Policy and Legal Framework Stable Budget Availability 	<ul style="list-style-type: none"> High implementation costs Resistance to change 	<ul style="list-style-type: none"> Training & awareness on ESG
	<p>Mobilise Alternative Resources (development partners, and PPPs)</p>	<ul style="list-style-type: none"> Buy-in from development partners Support from the Government Adequate funding from developmental partners 	<ul style="list-style-type: none"> Information data breaches by development Partners Shrinking of the donor community 	<ul style="list-style-type: none"> Enforce Data Protection Act provisions Approach the real funder and avoid intermediaries

Period	Strategies	Assumptions	Risks	Mitigation
Programme: Revenue Mobilisation				
Outcome: Improved Revenue Collection				
Budget Year (2026)	Upscale Taxpayer Digital Services <ul style="list-style-type: none"> Mobile Applications Chatbot Enhancement Mobile Money Virtual Taxpayer training platforms USSD Platforms International Payment platforms Fuel Fiscalisation Excise Management Process Automation Deposit taking ATMs Payment reconciliations 	<ul style="list-style-type: none"> Availability of developers & skills Availability of Funding Cooperation by Key Stakeholders Enabling legislation Stakeholder buy-in 	<ul style="list-style-type: none"> Skills attrition of specialised personnel Cyber attacks Delay in release of funding from MoFED&IP 	<ul style="list-style-type: none"> Retention of critical staff through targeted programmes Strengthen the security solutions and frameworks Motivate for technical assistance or funding partners
	Adopt Smart Customs and Border Modernisation Systems <ul style="list-style-type: none"> e-Single Window Customs Risk Management Solution (AI-Based) Upgrade ASYCUDA (With AI-enabled Modules) Automation of Customs Manual Processes Integration of selected internal & External Systems Scanners (AI Image Analysis) National Handset Registration System Integrations with Tax Administrations (ZRA, Malawi) Integration of ASYCUDA & RBZ-CEPECS National HS code (HS2027) Drones 	<ul style="list-style-type: none"> Funding is available. Systems compatibility with other Government Agencies' systems for the Single Window Cooperation by security stakeholders for the implementation of Drones Cooperation of other Government Agencies at the Borders Licensed by respective authorities. Appropriate land for operating the drones. 	<ul style="list-style-type: none"> Lack of adequate skills to develop in the Customs system environment. Unreliable network connectivity at Points of entry Cybersecurity threats 	<ul style="list-style-type: none"> Motivate for technical assistance to capacitate (i.e., UNCTAD, ATAF, WCO, etc) Invest in network redundancy and have more than one service provider Increase Cybersecurity posture by investing in Cybersecurity resilience solutions
	Adopt AI and Emerging Technologies Driven Tax Intelligence & Data Analytics <ul style="list-style-type: none"> Create a dedicated Intelligence team Build staff capacity in data science, digital forensics, and AI governance 	<ul style="list-style-type: none"> Adequate resources (skilled & trainable staff, funds) Availability of clean internal and external information datasets Stakeholder buy-in Enabling legislation 	<ul style="list-style-type: none"> Cyber threats Resistance from other MDAs (Data Sharing) 	<ul style="list-style-type: none"> Increase Cybersecurity posture Stakeholder engagement

Period	Strategies	Assumptions	Risks	Mitigation
Programme: Revenue Mobilisation				
Outcome: Improved Revenue Collection				
2 – 3 Years	Upscale Taxpayer Digital Services <ul style="list-style-type: none"> Virtual Taxpayer training platforms USSD Platforms International Payment platforms Fuel Fiscalisation Excise Management Process Automation Deposit taking ATMs Payment Reconciliation 	<ul style="list-style-type: none"> Availability of developers & skills Availability of Funding Cooperation by Key Stakeholders Enabling legislation Stakeholder buy-in 	<ul style="list-style-type: none"> Skills attrition of specialised personnel 	<ul style="list-style-type: none"> Retention of critical staff through targeted programmes
			<ul style="list-style-type: none"> Cyber attacks 	<ul style="list-style-type: none"> Strengthen the security solutions and frameworks
			<ul style="list-style-type: none"> Delay in release of funding from MoFED&IP 	<ul style="list-style-type: none"> Motivate for technical assistance or funding partners
	Adopt Smart Customs and Border Modernisation Systems <ul style="list-style-type: none"> e-Single Window Customs Risk Management Solution (AI-Based) Upgrade of ASYCUDA World Version 5 (With AI-enabled Modules) Automation of Customs Manual Processes Integration of selected internal & external systems Scanners (AI Image Analysis) National Handset Registration System Integrations with Tax Administrations (ZRA, Malawi, Mozambique) National HS code (HS2027) Drones Radiation equipment 	<ul style="list-style-type: none"> Funding is available. Systems compatibility with other Government Agencies' systems for the Single Window Cooperation by security stakeholders for the implementation of Drones Cooperation of other Government Agencies at the Borders Licensed by respective authorities. Appropriate land for operating the drones. 	<ul style="list-style-type: none"> Lack of adequate skills to develop in the Customs system environment. 	<ul style="list-style-type: none"> Motivate for technical assistance to capacitate (i.e., UNCTAD, ATAF, WCO, etc)
			<ul style="list-style-type: none"> Unreliable network connectivity at Points of entry 	<ul style="list-style-type: none"> Invest in network redundancy and have more than one service provider
			<ul style="list-style-type: none"> Cybersecurity threats 	<ul style="list-style-type: none"> Increase Cybersecurity posture by investing in Cybersecurity resilience solutions
	Adopt AI and Emerging Technologies Driven Tax Intelligence & Data Analytics <ul style="list-style-type: none"> Build staff capacity in data science, digital forensics, and AI governance 	<ul style="list-style-type: none"> Adequate resources (skilled & trainable staff, funds) Availability of clean internal and external information datasets Stakeholder buy-in Enabling legislation 	<ul style="list-style-type: none"> Cyber threats 	<ul style="list-style-type: none"> Increase Cybersecurity posture
			<ul style="list-style-type: none"> Resistance from other MDAs (Data Sharing) 	<ul style="list-style-type: none"> Stakeholder engagement

Period	Strategies	Assumptions	Risks	Mitigation
Programme: Revenue Mobilisation				
Outcome: Improved Revenue Collection				
4 – 5 Years	Upscale Taxpayer Digital Services <ul style="list-style-type: none"> Virtual Taxpayer training platforms USSD Platforms International Payment platforms Excise Management Process Automation 	<ul style="list-style-type: none"> Availability of developers & skills Availability of Funding Cooperation by Key Stakeholders Enabling legislation Stakeholder buy-in 	<ul style="list-style-type: none"> Skills attrition of specialised personnel 	<ul style="list-style-type: none"> Retention of critical staff through targeted programmes
			<ul style="list-style-type: none"> Cyber attacks 	<ul style="list-style-type: none"> Strengthen the security solutions and frameworks
			<ul style="list-style-type: none"> Delay in release of funding from MoFED&IP 	<ul style="list-style-type: none"> Motivate for technical assistance or funding partners
	Adopt Smart Customs and Border Modernisation Systems <ul style="list-style-type: none"> Upgrade of ASYCUDA World Version 5 (With AI-enabled Modules) Integration of selected internal & External Systems Integrations with Tax Administrations (SARS, BURS, Mozambique) 	<ul style="list-style-type: none"> Funding is available. Systems compatibility with other Government Agencies' systems for the Single Window Cooperation by security stakeholders for the implementation of Drones Cooperation of other Government Agencies at the Borders Licensed by respective authorities. Appropriate land for operating the drones. 	<ul style="list-style-type: none"> Lack of adequate skills to develop in the Customs system environment. 	<ul style="list-style-type: none"> Motivate for technical assistance to capacitate (i.e., UNCTAD, ATAF, WCO, etc)
			<ul style="list-style-type: none"> Unreliable network connectivity at Points of entry 	<ul style="list-style-type: none"> Invest in network redundancy and have more than one service provider
			<ul style="list-style-type: none"> Cybersecurity threats 	<ul style="list-style-type: none"> Increase Cybersecurity posture by investing in Cybersecurity resilience solutions
	Adopt AI and Emerging Technologies Driven Tax Intelligence & Data Analytics <ul style="list-style-type: none"> Build staff capacity in data science, digital forensics, and AI governance 	<ul style="list-style-type: none"> Adequate resources (skilled & trainable staff, funds) Availability of clean internal and external information datasets Stakeholder buy-in Enabling legislation 	<ul style="list-style-type: none"> Cyber threats 	<ul style="list-style-type: none"> Increase Cybersecurity posture
			<ul style="list-style-type: none"> Resistance from other MDAs (Data Sharing) 	<ul style="list-style-type: none"> Stakeholder engagement

SECTION B: PERFORMANCE FRAMEWORK FOR ZIMRA

16. Programme Performance Framework

16.a Preliminary Outcome Performance Framework

Ref	Outcome Description	KPI:	Measurement Criterion (time; \$; rate; etc)	Baseline		TARGETS									
						2026		2027		2028		2029		2030	
				Year	Value	T	ALV (+/-)	T	ALV (+/-)	T	ALV (+/-)	T	ALV (+/-)	T	ALV (+/-)
	Improved Governance and Administration	Client Satisfaction Index (CSI)	%	2025	71.3	75	5	75	5	75	5	75	5	75	5
		Compliance Index	%	2025	97	100	0	100	0	100	0	100	0	100	0
		Employee Engagement Levels	%	2025	57.4	65	6.5	66	6.5	67	6.5	68	6.5	70	6.5
	Improved Revenue Collection	Growth in Tax Revenue Collected	%	2025	23.55	20.28	2.03	16	1.6	15.2	1.49	15.2	1.52	15.2	1.52
		Tax to GDP Ratio	%	2025	14.4	16.6	1.66	17.3	1.73	18.5	1.85	19.6	1.96	22.11	2.11
	Enhanced Trade Facilitation	Reduction in Clearance/Turnaround Time (Straight Entries)	Minutes	2025	129 mins	120 mins	09 mins	120 mins	09 mins	120 mins	09 mins	120 mins	09 mins	120 mins	09 mins
		Reduction in Commercial Clearance Times	Minutes	2025	231 mins	210 mins	20 mins	195 mins	15 mins	180 mins	15 mins	165 mins	15 mins	150 mins	10 mins

T = Target; ALV = Allowable Variance

17. Outputs Performance Framework

No. & Prog. ref	Outputs	5-year target	Baseline		Targets											
			Value	Year	2026			2027		2028		2029		2030		
					T	A	ALV (+/-)	T	ALV (+/-)	T	ALV (+/-)	T	ALV (+/-)	T	ALV (+/-)	
Programme 1: Governance and Administration																
OUC 1 Improved Governance and Administration																
OP 1.1.1	Client Online Services Operationalised	10	3	2025	3		0		2	0	2	0	2	0	1	0
OP 1.1.2	Goods and Services Procured	90%	80%	2025	90%		10%		90%	10%	90%	10%	90%	10%	90%	10%
OP 1.1.3	Annual and Statutory Reports Produced	15	20	2025	15		0		15	0	15	0	15	0	15	0
OP 1.1.4	Business Processes Automated	90%	90%	2025	90%		5%	0	90%	5%	90%	5%	90%	5%	90%	5%
OP 1.1.5	Legislative Reforms Proposals submissions made	10	2	2025	2		0		2	0	2	0	2	0	2	0
OP 1.1.6	Performance Contacts, Monitoring and Review Reports Produced	35	7	2025	7		0		7	0	7	0	7	0	7	0
OP 1.1.7	Policies Reviewed	90%	-	2025	90%		9%		90%	9%	90%	9%	90%	9%	90%	9%
OP1.1.8	Policies Developed	100%	100%	2025	100%		0%		100%	0%	100%	0%	100%	0%	100%	0%
OP1.1.9	Technical Assistance Reforms (Developmental	95%	-		70%		7%		75%	7%	80%	8%	85%	8%	95%	9%

No. & Prog. ref	Outputs	5-year target	Baseline		Targets											
			Value	Year	2026			2027		2028		2029		2030		
					T	A	ALV (+/-)	T	ALV (+/-)	T	ALV (+/-)	T	ALV (+/-)	T	ALV (+/-)	
	Partner's Initiatives) implemented															
1.1.10	Strategic Projects Implemented	90%	82%	2025	85%		3%		85%	3%	85%	3%	85%	3%	90%	3%
1.1.11	Staff capacitated on emerging technologies	90%	-	2025	90%		5%		90%	5%	90%	5%	90%	5%	90%	5%
1.1.12	Strategy Implemented	90%	83.58%	2025	85%		1%		87%	2%	90%	3%	93%	3%	95%	2%
OP1.1.13	Compliance Index (Implementation of Audit Recommendations)	80%	81%	2025	80%		5%		80%	5%	80%	5%	80%	5%	80%	5%
	Compliance Index (Risk Index)	10.3	10.57	2025	10.5		1.05		10.45	1.04	10.40	1.04	10.35	1.03	10.30	1.03

T = Target A = Actual AV = Actual Variance ALV = Allowable Variance

No. & Prog. ref	Outputs	5-year target	Baseline		Targets											
					2026			2027		2028		2029		2030		
			Value	Year	T	A	AV	T	ALV	T	ALV	T	ALV	T	ALV	
Programme 2: Revenue Mobilisation																
OUC 2. Improved Revenue Collection																
OP 2.2.1	Revenue Collected (USD Billion Equivalent)	60.818	7.648	2025	9.2		0.5	10.670		0.5	12.288	0.5	13.33	0.5	15.33	0.5
OP 2.2.2	New Taxpayers Registered	250,000	75,288	2025	50,000		5,000	50,000		5,000	50,000	5,000	50,000	5,000	50,000	5,000
OP 2.2.3	Undeclared Revenue Recovered	6%	5.4%	2025	6%		0.6%	6%		0.6%	6%	0.6%	6%	0.6%	6%	0.6%
OP 2.2.4	Refunds Processed	75%	-		75%		7.5%	75%		7.5%	75%	7.5%	75%	7.5%	75%	7.5%
OUC 3. Enhanced Trade Facilitation																
OP 2.3.1	Border Efficiency Management Initiatives Implemented	80%	-	2024	80%		8%	80%		8%	80%	8%	80%	8%	80%	8%

18. ZIMRA Budget

Programme		Preliminary Outcome	Budget Last Year (ZWG) 2024	Budget Current Year (ZWG) 2025	Budget Year 1 (ZWG) 2026	Budget Year 2	Budget Year 3	Budget Year 4	Budget Year 5
Programme 1 : Governance and Administration		Improved Governance and Administration	407,985,876,433	2,351,485,499	1,905,693,342	2,401,173,611	3,025,478,750	3,812,103,225	4,803,250,063
	Total Programme 1 Budget		407,985,876,433	2,351,485,499	1,905,693,342	2,401,173,611	3,025,478,750	3,812,103,225	4,803,250,063
Programme 2 : Revenue Mobilisation		Improved Revenue Collection	14,404,162,180	182,271,204	1,428,458,245	1,826,120,134	2,300,911,369	2,899,148,325	3,652,926,890
		Enhanced Trade Facilitation	76,704,573,218	588,273,909	4,610,298,813	5,782,713,759	7,286,219,336	9,180,636,364	11,567,601,818
	Total Programme 2 Budget		91,108,735,398	770,545,113	6,038,757,058	7,608,833,893	9,587,130,705	12,079,784,689	15,220,528,708
TOTAL ZIMRA BUDGET			499,094,611,831	3,122,030,612	7,944,450,400	10,010,007,504	12,612,609,455	15,891,887,913	20,023,778,771

19. Human Resources for the Strategic Period.

No.	Category	Programme 1	Programme 2			MDA Total Personnel Requirements By Category
1	Top Management	28	24			57
2	Middle Management	93	134			229
3	Supervisory Management	146	389			537
4	Operational and Support staff	447	1929			2376
5	Total	714	2476			3199 (incl Vacancies)

20. Other Resources and Projects

I. Equipment and ICT

Materials/ Equipment /ICT	2026		2027		2028		2029		2030	
	Quantity	Cost	Quantity	Cost	Quantity	Cost	Quantity	Cost	Quantity	Cost
Motor Vehicles	-	-	59	99,712,381	80	135,203,228	80	141,963,389	80	149,061,559
Hardware	TBA	34,603,072								
Network Equipment	TBA	18,783,610								
Software	TBA	206,180,848								

II. Space Requirements

Location	2026		2027		2028		2029		2030	
	Quantity (m ²)	Cost (ZWG)	Quantity (m ²)	Cost	Quantity (m ²)	Cost	Quantity (m ²)	Cost	Quantity (m ²)	Cost
Office Accommodation (Head office 6500 m ²)	24,100	8,145,800								

III. Projects for the Period

Project Name	2026		2027		2028		2029		2030	
	% completion	Cost	% completion	Cost	% completion	Cost	% completion	Cost	% completion	Cost
Umguza-K9	TBA	19,140,000								
Chirundu Flats	50%	38,292,470								

ANNEXURE 1 ZIMRA CRITICAL PLANS

PLANS & MODELS (CRITERIA)

- Governance Model
- Procurement Plan
- Disposal Plan
- Buildings Maintenance plan
- Internal Audit Plan
- CDAT Model
- Stakeholder Engagement Plan
- Risk Appetite Statement
- ESG Plan (Clean Environment)
- Research Plan
- Technical Assistance Implementation Plan
- MOU Reform Plan
- Training and Capacity Building Plan
- Recruitment Plan
- Client Satisfaction Indexing Model
- Risk Index Model
- Compliance Improvement Plan
- ISO Plan
- Inclusive Programming Framework
- Health and Wellness Programme
- Compliance Index Model

ANNEXURE 2 STATUTORY REPORTS PRODUCED

- Strategic Plan
- Annual Report and Audited Financial Statements
- Monthly Revenue Outturn Reports x 12
- Annual Procurement Plan

ANNEXURE 3 PERFORMANCE CONTRACTS MONITORING AND REVIEW REPORTS PRODUCED

- CG Quarterly Performance Evaluation
- Annual CG Evaluation
- Annual Board Chair Evaluation

ANNEXURE 4 2026 – 2030 Strategic Programmes & Projects

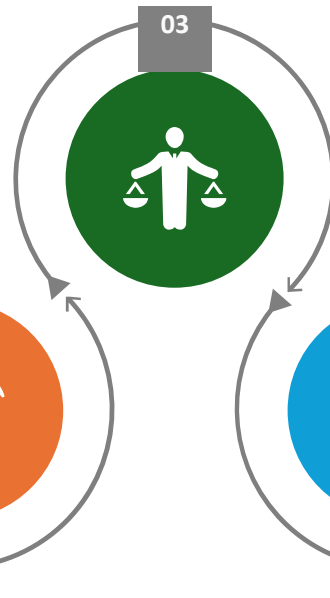
Virtual Fiscalisation

Fiscalisation for fuel sector and Taxpayers below VAT registration threshold



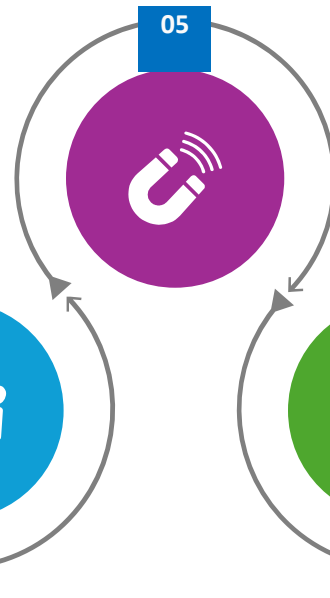
Drones Surveillance

Acquisition and implementation of Anti-Smuggling Surveillance Drones



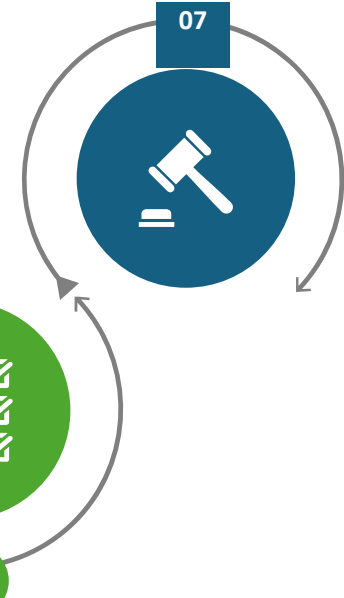
Customs Single Window

automated interactive system that will interface with other government departments



ZIMRA Infrastructure Development

Construction of staff accommodation & ZIMRA offices.



Systems Integration

Integration of core ZIMRA internal systems and with selected external systems

Automation

Establishing suitable Core Operational Systems to enhance current automated processes and convert all manual tasks into automated ones. This includes deposit taking ATMs, Payment reconciliation and Document Management system

Data Warehouse

Increase Data Warehouse Storage to create a platform for AI and Data Analytics