



PUBLIC NOTICE
2025 FIRST QUARTERLY PAYMENTS DATE (QPD)

ZIMRA hereby reminds all taxpayers that the First Quarter Provisional Tax Payment is due on or before the 25th of March 2025. Taxpayers with other approved accounting years should be guided by the dates approved by the Commissioner. Taxpayers with other incomes outside the Final Deduction System (FDS) should make QPD payments and submit returns.

1. For the 2025 year of assessment, in calculating the estimated provisional tax:

A: Taxpayers whose estimated total income is more than 50% in foreign currency must apply the 50-50 basis in accounting for tax separately in foreign and local currency;

B: Taxpayers whose estimated total income is 50% or less in foreign currency must account for tax in the currency of trade.

The First QPD will be 10% of the estimated provisional tax for the tax year ending 31st December 2025.

2. With effect from 1 January 2025 the **Self-employed professionals**, listed below, who used to pay presumptive tax are now required to also account for provisional tax (QPDS) as they are now on the Self-Assessment System unless if they are on FDS.

- (a) architects registered or required to be registered under the Architects Act [Chapter 27:01];
- (b) engineers or technicians registered or required to be registered under the Engineering Council Act [Chapter 27:22];
- (c) legal practitioners registered or required to be registered under the Legal Practitioners Act [Chapter 27:07];
- (d) health practitioners registered or required to be registered under the Health Professions Act [Chapter 27:19];
- (e) real estate agents registered or required to be registered under the Estate Agents Act [Chapter 27: 17];

These taxpayers are encouraged to visit the nearest ZIMRA Office for assistance where such is required.

3. Natural or legal persons stated in the table below who are carrying on trade or business activities should ensure they are registered or have applied for registration on the date provisional tax is due.

Where such natural or legal person, who is carrying on trade or business, and has not applied for registration or registered with ZIMRA on the date the QPD is due the natural or legal person shall be required to pay the amounts listed in the table as their provisional tax.

TAXPAYER	DEEMED QUARTERLY PAYMENT OF PROVISIONAL TAX
1. Spare Parts Dealers	US\$9 000
2. Car Dealers	US\$15 000
3. Grocery and Kitchenware merchandisers	US\$9 000
4. Fabric Merchandisers	US\$12 000
5. Clothing Merchandisers/Boutiques	US\$12 000
6. Hardware operators	US\$15 000
7. Lodges (being a premises registered or required to be registered under the Tourism Act)	US\$5 000

Any such natural or legal person who has applied for registration or is registered with ZIMRA on the date the provisional tax is due pays their provisional tax in the normal way as stated in paragraph 1 of this Notice.

4. The quarterly payment dates are as follows:

	% of Annual tax payable	Day Tax is Due
1 st QPD	10%	25 th March
2 nd QPD	25%	25 th June
3 rd QPD	30%	25 th September
4 th QPD	35%	20 th December

Please note that all taxpayer are reminded to **submit all returns on or before due dates** and **making payment on time and in full to avoid penalties and interest.**

My Taxes, My Duties: Building My Zimbabwe

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Get in touch with us on our Contact Centre
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we are here to serve



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