



Public Notice: Presumptive Tax

The Zimbabwe Revenue Authority (ZIMRA) wishes to remind the listed below category of Presumptive Tax Taxpayers that in terms of section 36 (C)1(1b), the Zimbabwe National Road Administration is the agent of the Zimbabwe Revenue Authority for the collection of the following presumptive taxes:

Presumptive tax type	Class	Rate of Tax in USD per Unit per month
Commuter omnibus	8-14 Passengers	50
	15-24 Passengers	60
	25-36 Passengers	80
	37 Passengers above	100
Taxi-Cabs	Not more than 7 passengers	35
Driving schools	Class 4	50
	Class 1&2	100
Goods vehicles	More than 10 tonnes but less than 20 tonnes	200
	More than 20 tonnes	500
	10 tonnes or less but with a combination of truck and trailers of more than 15 but less than 20 tonnes	500

Further Note the Following:

1. No license will be issued if taxpayer has not paid the Presumptive tax or produced a tax clearance certificate. Taxpayers are urged to comply.
2. A person who is liable to Presumptive tax in terms of section 36C of the Taxes Act as read with section 22C of the Finance Act [*Chapter 23:04*] shall pay such tax in a local currency, at the official rate of exchange on the day of payment, notwithstanding the currency of trade.
3. The affected vehicles are those carrying goods or passengers for hire or reward.

My Taxes, My Duties: Building My Zimbabwe.

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