



## PUBLIC NOTICE: DUE DATES FOR SUBMISSION OF RETURNS

The Zimbabwe Revenue Authority (ZIMRA) wishes to advise its valued clients that the Minister of Finance, Economic Development and Investment Promotion gazetted new due dates for the submission of returns through SI 81, Finance (Due Dates for Submission of Returns and References to the Zimbabwe Dollar) Regulations, 2025.

SI 81 of 2025 separated the due date of **Tax Returns** from the due date of **Tax Payments**. Therefore, **Tax Returns** are submitted first as per the new dates listed below and **Tax Payments** are made on the usual due dates for tax payments.

With effect from 28<sup>th</sup> August 2025, the due dates for the following returns shall fall on the dates given below:

<b>Return Type</b>	<b>Due Date for Submission of Tax Return</b>
<b>Income Tax Provisional Return</b>	
1st QPD	20 March
2nd QPD	20 June
3rd QPD	20 September
4th QPD	15 December
<b>Income Tax Return E-Commerce</b>	
1st Quarter	5 April
2nd Quarter	5 July
3rd Quarter	5 October
4th Quarter	5 January
PAYE	By the 5th day of the following month
Return for Remittance of PAYE on Pension Commutation and Pension Lump Sum Payments	By the 5th day of the following month

<b>Return Type</b>	<b>Due Date for Submission of Tax Return</b>
Capital Gains Tax Return	Within 15 days after transaction date (sale date)
Special Capital Gains Tax Return	Within 15 days after transaction date (sale date)
Remittance of Levy on Specified Minerals	By the 5th day of the following month
Presumptive Tax Return Other	By the 15th day after the end of the quarter
Presumptive Tax—Informal Traders	By the 5th day of the following month
Return for Remittance of Value Added Tax	By the 10th day of the following month
Return for Remittance of Value Added Tax on Imported Services	By the 10th day of the following month
Special Return for Remittance of Value Added Tax	By the 10th day of the following month
Return for the Remittance of Value Added Withholding Tax	By the 10th day of the following month
Return for the Remittance of Withholding Tax on Residents' Tax on Interest	By the 5th day of the following month
Return for the Remittance of Withholding Tax on Non-Resident Shareholders' Tax	By the 5th day of the following month
Return for the Remittance of Withholding Tax on Resident Shareholders' Tax	By the 5th day of the following month
Return for the Remittance of Withholding Tax on Automated Financial Transaction Tax	By the 5th day of the following month
Return for the Remittance of Book Makers Tax	By the 5th day of the following month
Return for the Remittance of Withholding Tax on gross winnings of Sports Betting Punters	By the 5th day of the following month
Return for the Remittance of Capital Gains Withholding Tax—Marketable Securities	By the 5th day of the following month

<b>Return Type</b>	<b>Due Date for Submission of Tax Return</b>
<b>Income Tax Provisional Return</b>	
Withholding Tax on Capital Gains (Immovable property/Intangibles)	By the 5th day of the following month
Return for the Remittance of Withholding Tax on Demutualisation Levy	By the 5th day of the following month
Return for the Remittance of Withholding Tax on Fees	By the 5th day of the following month

Return for the Remittance of Non Residents' Tax on Remittances	By the 5th day of the following month
Return for the Remittance of Non Residents' Tax on Royalties	By the 5th day of the following month
Return for the Remittance of Intermediated Money Transfer Tax.	By the 5th day of the following month
Return for the Remittance of Mining Royalties	By the 5th day of the following month
Return for the Remittance of Withholding Tax on Non-Executive Directors' Fees	By the 5th day of the following month
Return for the Remittance of Withholding Tax on Property or Insurance Commission Tax	By the 5th day of the following month
Return for the Remittance of Stamp Duty	By the 5th day of the following month
Return for the Remittance of Withholding Tax on Tenders	By the 5th day of the following month
Return for the Remittance of Withholding Tax on Non-Resident Artistes/Entertainers	By the 5th day of the following month
Return for the Remittance of Tobacco Levy	By the 5th day of the following month

Further, clients are advised to take note that in terms of the same SI 81 of 2025, which took effect from 28<sup>th</sup> August 2025, any reference to the Zimbabwe dollar in any of the revenue acts shall be construed to be reference to the local currency.

*My Taxes, My Duties: Building My Zimbabwe.*

**Public Notice No. 53 of 2025, issued on 09/09/2025.**

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