



## PUBLIC NOTICE: THIRD QUARTER PROVISIONAL INCOME TAX PAYMENT DUE 25 SEPTEMBER 2025

The Commissioner of Taxes hereby reminds all taxpayers whose taxable income is derived from **any business** for the tax year ending **31<sup>st</sup> December 2025** that the Third Quarter Provisional Tax Payment is due on or before the **25<sup>th</sup> of September 2025**.

This means that, 30% of the provisional tax for the tax year ending **31 December 2025** is due on or before the **25<sup>th</sup> of September 2025**. The Provisional Tax Payment Dates are shown as below:

Quarterly Instalment	Due Date (On or before)	Instalment Due (Percentage of Projected Annual Tax Payable)	Cumulative Tax Due
1st	25 <sup>th</sup> March, 2025	10%	10%
2nd	25 <sup>th</sup> June, 2025	25%	35%
3rd	25 <sup>th</sup> September, 2025	30%	65%
4th	20 <sup>th</sup> December, 2025	35%	100%

For calculation of the Provisional Tax for each QPD, taxpayers are required to estimate the annual tax due, calculate the respective percentage of tax for the respective quarter with reference to the table above, and complete the Income Tax Provisional Return in TaRMS. The annual estimated tax should be adjusted depending on the business's performance to update the estimates every quarter.

### Calculation of the Provisional Tax **to be on a 50-50 Basis as follows:**

- (i) Add up income in ZWG and US to obtain total income expressed in ZWG or USD
- (ii) Determine the proportionate contribution of the income streams;
- (iii) Limit USD income to 50% and convert the additional USD income to ZWG.
- (iv) Add to the total ZWG income
- (v) Expenses should also be apportioned using the adjusted 50-50 ratios
- (vi) Compute tax and determine the 3<sup>rd</sup> QPD at 30%

### Outstanding Returns and Payment of Taxes

Taxpayers who have not yet submitted their outstanding returns are encouraged to do so, while those who are behind on their tax obligations must either pay the overdue amounts or apply for and comply with an established payment plan to prevent legal action.

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

**Public Notice 55 of 2025, issued on 18/09/25.**

Get in touch with us on our Contact Centre  
Toll free number **585 / for Netone 08010271**  
WhatsApp **0782 729 862**  
Email **contactcentre@zimra.co.zw**

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