



PUBLIC NOTICE:

RETURNS AND PAYMENTS DUE DECEMBER 2025

The Zimbabwe Revenue Authority (ZIMRA) hereby advises all taxpayers that the following returns for the month ending **30 November 2025** are due on or before **5th December 2025** in terms of Statutory Instrument 81 of 2025. Remittances are due on or before **10th December 2025**.

TAXES DUE, TAX TYPE	RETURN DUE DATE	PAYMENT DUE DATE
Pay As You Earn (PAYE)	05-December-25	10-December-25
Withholding Taxes	05-December-25	10-December-25
Mining Royalties	05-December-25	10-December-25
Value Chain Withholding Tax	05-December-25	10-December-25
Presumptive Tax Return	05-December-25	10-December-25
Bookmakers Tax	05-December-25	10-December-25
Fast Foods Tax	05-December-25	10-December-25
Plastic Carrier Bag Tax	05-December-25	10-December-25
Punters Withholding Tax	05-December-25	10-December-25

1. How to submit the returns.

All returns should be submitted online through the Self-Service Portal (SSP) on mytaxselfservice.zimra.co.zw.

Submission of PAYE returns

The Non-FDS (P.A.Y.E) calculation method has been deployed on TaRMS with effect from 1 November 2025. Employers must upload separate FDS and Non-FDS employee templates, after which a single consolidated P.A.Y.E return per period should be submitted through the system. You can use the following link to get more information on how to submit the two templates; <https://www.zimra.co.zw/news/22-taxmans-corner/2343-non-fds-calculation-method>

2. Mining Royalties

Mining royalties are payable in cash and in kind using the Withholding Taxes Return to declare them.

3. Payment of taxes to ZIMRA

Taxpayers can make payments into the ZIMRA Bank Account by way of cash deposits and bank transfers through their linked bank accounts. The bank will validate the payment before posting the transaction. The validation parameter is the Taxpayer Identity Number (TIN); hence it is of paramount importance that the TIN is captured correctly all the time.

- Taxpayers are advised that forms for TaRMS purposes provided by banks have mandatory fields to be filled, including Taxpayer's Name and TIN.
- When making payments, a Taxpayer does not need to indicate the tax obligation being settled. Only the TIN and taxpayer name are required. Validation of taxpayer TIN is done by the bank through its integration with TaRMS, upon which the transaction is credited to the ZIMRA Bank Accounts.
- Funds in the ZIMRA Bank Account require a Tax Return for payment to be recognized and posted to the Taxpayer's Ledger in TaRMS. This means that tax payments should immediately be followed by the submission of a tax return or tax return can be submitted first for the tax obligation being settled. Without the tax return submission, no tax obligation will have been paid.

4. 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 pay the overdue amounts without further delay to prevent legal action

NB: ALL TAXPAYERS MUST SUBMIT THEIR RETURNS AND MAKE PAYMENTS IN FULL ON OR BEFORE THE DUE DATES. FAILURE TO COMPLY WILL RESULT IN PENALTIES AND/OR PROSECUTION.

My Taxes, My Duties: Building My Zimbabwe
Public Notice 64 of 2025 issued on 27/11/2025

