



## PUBLIC NOTICE: FOURTH QUARTER PROVISIONAL INCOME TAX

The Zimbabwe Revenue Authority (ZIMRA) hereby reminds all taxpayers whose taxable income is derived from **any business or investment** for the tax year ending **31<sup>st</sup> December 2025** to submit their returns and pay the tax due, for the Fourth Quarter Provisional Tax Payment (QPD), by the due dates as follows:

1. **Submit the Fourth Quarter Provisional Tax Return by the 15<sup>th</sup> of December 2025;**
2. **Pay the Fourth Quarter Provisional Tax due by 20<sup>th</sup> of December 2025.**

ZIMRA would like to extend its appreciation to some taxpayers who have already submitted their returns and payments. We salute you and encourage that you continue with voluntary compliance in years to come.

The portions of tax payable for each quarter are as follows;

QUARTERLY INSTALMENTS	RETURNS DUE DATE (ON OR BEFORE)	INSTALMENT DUE (PERCENTAGE OF PROJECTED ANNUAL TAX PAYABLE)
1 <sup>st</sup>	20 <sup>th</sup> MARCH	10%
2 <sup>nd</sup>	20 <sup>th</sup> JUNE	25%
3 <sup>rd</sup>	20 <sup>th</sup> SEPTEMBER	30%
4 <sup>th</sup>	15 <sup>th</sup> DECEMBER	35%

### SELF EMPLOYED PROFESSIONALS

With effect from 1<sup>st</sup> 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.

- 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].

### OTHER TAXPAYERS WITH PROVISIONAL TAX DUE IN DECEMBER 2025

Taxpayers with accounting years other than 31<sup>st</sup> December are required to submit returns and payments due in December 2025 as directed by the Commissioner on approval of their accounting years.

### CALCULATION OF THE PROVISIONAL TAX

For calculation of the Provisional Tax, 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 following steps assist in calculating tax liability.

- (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 4<sup>th</sup> QPD at 35%

### OUTSTANDING RETURNS AND PAYMENT OF TAXES

- Taxpayers who have not yet submitted their Provisional Tax Returns for 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> QPD and or payments are advised to correct that during this period.
- After calculating the annual tax taxpayers are encouraged to reconcile that with tax paid in previous quarters and pay up any shortfalls that may have occurred.
- Taxpayers who may have omitted submitting Income Tax Return (ITF12C) and making payments for previous years are also advised to take this opportunity to clear their arrears.

Please note that taxpayers who may have challenges in meeting the obligations outlined above are encouraged to engage the nearest Zimra Offices for assistance.

**ZIMRA wishes all taxpayers and residents of Zimbabwe Happy Holidays.**

*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*

