



PUBLIC NOTICE: TAX COMPLIANCE OBLIGATIONS FOR TRUSTS

The Zimbabwe Revenue Authority (ZIMRA) reminds all Trusts and Trustees of their obligations in terms of the Income Tax Act, Value Added Tax Act, and Capital Gains Tax Act [Chapters 23:06, 23:12 and 23:01, respectively] to register for tax, maintain proper records, submit accurate returns, and pay all taxes due.

All trusts must ensure that they:

- Register for tax and obtain a Taxpayer Identification Number (TIN);
- Appoint and maintain a Public Officer as required by law;
- Submit all outstanding tax returns;
- Fully declare all income, including rental income, business profits, investment income and capital gains;
- Timeously notify ZIMRA of any changes to business details—such as address, banking details, public officer, or trust structure (trustees and beneficiaries), ceasing operations—by submitting a **REV 2 form** to update their Master Data.
- Comply with all filing and payment obligations within prescribed timeframes; and
- Maintain adequate supporting documentation.

Call to Regularise

ZIMRA urges all Trusts and Trustees to immediately review and regularise their tax affairs by correcting any errors, omissions, and non-declarations, by submitting all outstanding returns and settling any taxes due on or before 30 April 2026. Those who do voluntary declaration will have their penalties aligned to the Penalty Loading Model.

Audit and Enforcement

ZIMRA will institute audits on Trusts that fail to take this opportunity, in terms of the Revenue Authority Act [Chapter 23:11] and relevant tax laws. Non-compliance may result in assessments, penalties, interest, and recovery proceedings. Tax Audits will commence in Q2 of 2026

Trustees are urged to act promptly to ensure compliance and avoid enforcement action.

My Taxes, My Duties: Building My Zimbabwe

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