



## **Public Notice: SUBMISSION OF INCOME TAX RETURNS (ITF12C) FOR TAX YEAR ENDED 31<sup>st</sup> DECEMBER 2025**

The Zimbabwe Revenue Authority (ZIMRA) hereby reminds all taxpayers that the Income Tax Returns (ITF 12C), for the tax year ended 31st December 2025 are due on or before 30th April 2026.

### **1. Income from Trade and Investments**

All taxpayers that received or accrued income from trade and investments are on Self-Assessment in terms of section 37A of the Income Tax Act [Chapter 23:06]. Taxpayers are reminded that they should submit Income Tax Returns (ITF 12C) relating to income for the year ended 2025, accompanied by the relevant financial statements, on or before the 30th April 2026. Nil returns must be submitted where no income was received or accrued.

The following categories of taxpayers who were on Presumptive Tax before 2025 are reminded that they were on Self-Assessment from 01 January 2025. These taxpayers are also required to submit Income Tax Returns (ITF 12C) relating to income for the year ended 2025:

- Architects registered or required to be registered under the Architects Act [Chapter 27:01];
- Engineers or technicians registered or required to be registered under the Engineering Council Act [Chapter 27:22];
- Legal practitioners registered or required to be registered under the Legal Practitioners Act [Chapter 27:07];
- Health practitioners registered or required to be registered under the Health Professions Act [Chapter 27:19]; and
- Real estate agents registered or required to be registered under the Estate Agents Act [Chapter 27:17].

### **2. Taxpayers with approved Accounting Years**

Taxpayers with approved accounting years other than 31<sup>st</sup> December should submit income tax returns within four months after the end of their accounting year. Where arrangements have been made with the responsible Regional Manager to submit income tax returns on specific dates other than within four months after the end of their accounting year, taxpayers are reminded to submit the income tax returns within such agreed dates.

### **3. Submission of Income Tax Returns**

Taxpayers are urged to take note of the following issues:

- Taxpayers whose estimated total income is more than 50% in foreign currency must apply the 50-50 basis in accounting for tax separately in foreign and local currency.
- Taxpayers whose estimated total income is 50% or less in foreign currency must account for tax proportionately in the currency of trade for the 2025 year of assessment.
- For the purposes of conversion, taxpayers have an option to use the spot rate or the annual average exchange rate.

#### **4. Dormant Companies**

Dormant companies that are registered for tax (that is to say, a company that has not carried on any trade or business for the whole of the year of assessment in respect of which the Commissioner gives this notice) should submit Nil returns on or before the 30<sup>th</sup> April 2026. The commissioner hereby reminds all dormant companies which are not registered with ZIMRA to get registered for tax purposes.

#### **5. Capital Gains Tax Returns**

All taxpayers that received or accrued capital gains from disposal of specified assets should submit their returns by 30<sup>th</sup> April 2026.

#### **6. Submission of Income Tax Return by Non-FDS employees**

Persons receiving income from employment other than directors' fees must submit Income Tax Returns (ITF 1) by 30 April 2026 if, during 2025, they:

- Worked less than 12 months; or
- Changed employers; or
- Received income from more than one employer; or
- Received pension in addition to employment income.

For the avoidance of doubt, persons in receipt of income from employment, which has been subjected to Pay As You Earn (PAYE) or Employees' Tax and were employed by the same employer throughout the year, or have received exempt income are NOT required to furnish Income Tax Returns.

#### **7. Submission of Transfer Pricing Return**

All persons with Income from Trade and Investments earned or accrued from Domestic and / or International Related Party Transactions (Transfer Pricing) should submit their Income Tax Returns (ITF 12Cs) supported by Transfer Pricing Return (ITF 12C2) by 30<sup>th</sup> April 2026.

#### **8. Outstanding Tax Returns and Payments**

- a) All taxpayers with outstanding returns and payments, i.e. returns or payments for previous tax periods, are reminded to submit them without further delay.
- b) All returns should be submitted online through the Self-Service Portal (SSP) on [mytaxselfservice.zimra.co.zw](http://mytaxselfservice.zimra.co.zw).
- c) There are Self Service Centers (Kiosks) throughout the Regions where taxpayers who do not have access to internet at their offices can access Self Service Portal free of charge.
- e) Late submission of returns and payment of tax attracts prosecutions, penalties and interest.

***NB: Taxpayers that have not submitted returns for previous years are also reminded to submit these outstanding returns.***

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