



Public Notice: Obligation to account for Non-Resident Taxes on Foreign Payments

The Zimbabwe Revenue Authority (ZIMRA) reminds all local entities/taxpayers of their tax obligations regarding payments made to non-residents in terms of the Income Tax Act and Value Added Tax Act.

All taxpayers are therefore advised that taxes are payable on foreign payments made in respect of the following:

- a) Royalties.
- b) Dividends.
- c) Management fees.
- d) Professional fees.
- e) Imported Services

Call to Regularise

ZIMRA urges all taxpayers who paid non-residents to immediately review all payments made 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.

Audit and Enforcement

ZIMRA will institute audits on local entities/taxpayers 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.

Taxpayers are therefore, urged to act promptly to ensure compliance and avoid enforcement action.

My Taxes, My Duties: Building My Zimbabwe

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