



## PUBLIC NOTICE:

### OFFER OF VOLUNTARY DISCLOSURE OPPORTUNITY ON TAX MATTERS

The Zimbabwe Revenue Authority (ZIMRA) invites all taxpayers to review their tax affairs and voluntarily disclose any income that was not declared or tax obligations that were not complied with during the 2025 year of assessment. This initiative is meant to encourage voluntary compliance and allow taxpayers to regularise their tax affairs without unnecessary disruption to their business operations.

**This Public Notice applies to all business or investment categories i.e. emerging businesses (micro and small), medium businesses and large businesses.**

This opportunity applies to all individuals and businesses that may have outstanding tax obligations or undeclared income, including those operating in the informal sector. Examples include persons who:

- Operate businesses but are not registered for tax.
- Earn income from online platforms or digital services.
- Receive rental income from property.
- Trade in gold or other minerals.
- Operate transport or taxi services.
- Conduct business using crypto assets.
- Earn income from foreign companies while residing in Zimbabwe.
- Have significant assets or developments inconsistent with their tax declarations.
- Non-resident entities earning income from e-commerce activities or digital services consumed or utilize in Zimbabwe

#### Applicable Tax Types

The Voluntary Disclosure Programme applies to all tax-types, including but not limited to *Income Tax*, *Value Added Tax (VAT)*, *Pay As You Earn (PAYE)*, or *Capital Gains Tax (CGT)*.

#### What Taxpayers Should Do

To regularise your tax affairs:

- Submit a fully completed Voluntary Disclosure Form and accompanying detailed schedules.
- Complete any outstanding tax returns.
- Pay the taxes due or arrange a payment plan with ZIMRA.

Where a full and truthful disclosure is made, the Commissioner shall waive the penalties in full, and such disclosure shall not automatically trigger an audit or prosecution. Interest will apply as provided by law.

### PLEASE TELL A FRIEND WHO MAY NOT HAVE SEEN THIS PUBLIC NOTICE

#### Deadline

The Voluntary Disclosure opportunity expires on 30 June 2026. After this date, any non-compliance identified will be treated in accordance with the full provisions of the tax laws.

Taxpayers may submit applications through their nearest ZIMRA office or the ZIMRA Contact Centre.

**ZIMRA is committed to facilitating compliance and supporting all taxpayers.**

*My Taxes, My Duties: Building My Zimbabwe!!*

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we are here to serve



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