Public Notice: New 2026 Legislation Changes Introduced by Finance Act No. 7 Of 2025, Deployed in TaRMS.

The Zimbabwe Revenue Authority (ZIMRA) would like to advise all Taxpayers that the following 2026 legislation changes effective 01.01.2026 have now been configured in TaRMS:

1. New Tax Types and new Returns now available in TaRMS.

Tax type/ Sub-tax type	Return
Gaming Operator's Tax	Return for the Remittance of Gaming Operator's Tax
Presumptive Rental Income Tax	Return for the Remittance of Presumptive Rental Income Tax
Withholding Tax on Digital Services	Return for the Remittance of Withholding Tax on Digital Services
Income Tax - Domestic Minimum Top-Up Tax (DMTT)	Return for the Remittance of Domestic Minimum Top-Up Tax (DMTT)
Special Capital Gains Tax	Return for the Remittance of Special Capital Gains Tax on Transfer of Shares or Interests in Land-Holding Entities

Tax Type Registration:

To enable submission of the above Tax Types, the Taxpayer should be registered for the Tax Type accordingly.

Below is the Menu Path for registering a new Tax Type:

a) Log into TaRMS Self Service Portal
b) Select the Taxpayer's TIN
c) Click on Taxpayer Information and select Taxpayer Profile
d) Under Taxpayer Profile, select the Tax Type tab
e) Click on New Tax Type and select the respective Tax Type to be registered
f) Complete the Tax Type registration form that will appear and submit.
g) Upon submission the Tax Type registration will be automatically approved.

Submission of Returns:

Once the Tax Type has been automatically approved, the system will automatically generate pending returns in line with the Effective Date of Registration captured on registration of the Tax Type.

NB: All taxpayers that have been submitting manual returns are kindly requested to complete the same returns in the system so that the same returns do not remain pending in the system.

Below is the Menu Path for submitting Returns:

a) Log into TaRMS Self Service Portal
b) Select the Taxpayer's TIN

c) Click on Tax Return Management and select Pending Returns
d) Under Pending Returns, select the applicable return, complete and submit.\

NB: For CGT cases, the Taxpayer should submit an E-Agreement first to trigger generation of the CGT Return under Pending Returns.

2. Changes to existing Tax Types and Tax Returns:

a) The addition of Coal and Uncut & Cut Dimensional Stone (Whether Polished or Unpolished) to the Return for the Remittance of Levy on Specified Minerals. The Tax rate on these mineral types is 3%.
b) New Gold Royalty rate ranges on the Return for the Remittance of Mining Royalties as follows:
   - Gold – Other Miners (if price is above US$1,200 per ounce and up to US$5,000 per ounce) taxed at 5%.
   - Gold – Other Miners (if price is above US$5,000 per ounce) taxed at 10%.
c) A new rate for 'Supply of goods/services at 10% (Exports)' under the Return for Remittance of Value Added Tax, Declaration of Output Tax.
d) New Capital Gains Tax exemption for Transfer of Shareholding from Government-Owned Enterprises to Specified Entities.
e) The introduction of a new field called **"Tax Credit for Certain Sports Expenditure,"** under Tax Credits in the following Income Tax Returns:
   - Income Tax Provisional Return
   - Income Tax Self-Assessment Return – Business

   NB: This Tax credit is applicable to qualifying Corporate Taxpayers as provided for by the legislation.
f) The removal of the following Sub Tax Types under Withholding Tax together with their corresponding returns effective 01.01.2026:

Sub Tax Type	**Return**
Bookmakers Tax	Return for the Remittance of Book Makers Tax
Withholding Tax on Gross Winnings of Betting Punters	Withholding Tax on Gross Winnings of Betting Punters

g) The removal of selected Transporter Categories from the Presumptive Tax Return and these Taxpayers to comply with Section 37A ("Self-assessment return") of the Income Tax Act. Below are the categories removed from the Presumptive Tax Return:

Commuter Omnibus	with seating capacity 25–36 passengers
	with seating capacity 25–36 passengers
Goods Vehicles	10 tonnes or less but with a combination of truck and trailers of more than 15 tonnes but less than 20 tonnes
	more than 10 tonnes but less than 20 tonnes
	20 tonnes or more
Commercial water borne vessels	1-5 Passengers
	6-15 passengers
	16-25 Passengers

For any inquiries and further clarification, please contact ZIMRA's Contact Centre or visit the ZIMRA website for additional information.

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