

PUBLIC NOTICE:

Extension of Voluntary Disclosure Opportunity on Tax Matters

Following the publication of Public Notice 25 of 2026, the Zimbabwe Revenue Authority (ZIMRA) wishes to advise all taxpayers that the deadline for submitting voluntary disclosure applications has been extended to **30 September 2026**. This was after extensive engagements with taxpayers and taxpayer representatives. ZIMRA, therefore, encourages taxpayers to finalise their disclosures to meet this revised deadline. The intention of this initiative is to encourage voluntary compliance and allow taxpayers to regularise their tax affairs without unnecessary disruption to their business operations.

This voluntary disclosure opportunity applies to all individuals and businesses that may have outstanding tax obligations or undeclared income for any of the applicable tax types. Examples of eligible persons include those who:

- Are not registered for tax including informal traders.
- Earn income from online platforms or digital services.
- Receive rental income from property.
- Trade in gold or other minerals.
- Operate transport, inn drives 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 utilized in Zimbabwe.
- Any other person liable to tax in Zimbabwe.

What taxpayers should do

- a) Submit a fully completed Voluntary Disclosure Form accompanied by detailed schedules.
- b) Complete any outstanding returns.
- c) Pay the tax due or engage ZIMRA for a payment plan.

NB: Taxpayers should engage ZIMRA on any area(s) of ambiguity for guidance before the revised deadline.

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.

Revised deadline

This window shall expire on **30 September 2026** and any cases of non-compliance that may be established thereafter shall be treated based on the full tenets of the law.

My Taxes, My Duties: Building My Zimbabwe

Public Notice 42 of 2026 issued on 15/07/2026.