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# PUBLIC NOTICE:
# Extension of Voluntary Disclosure Opportunity on Tax Matters Phase 2

The Zimbabwe Revenue Authority (ZIMRA) invites all taxpayers to review compliance on tax obligations for the whole of 2026 and to come forward to complete voluntary disclosures of errors, omissions or commissions. If there are any that may have outstanding matters for previous years, they can take this opportunity to also regularise. The Voluntary Disclosure Program is therefore **open until 15 December 2026 through Phase 2**.

All taxpayers in business must seek information on taxes applicable in their business and contribute regardless of whether they are small, medium or large. All persons are encouraged to check whether their source of income is a business or trade and if so, ensure tax is paid where due.

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 **All** properties. A reconciliation of properties will be done through Local Authorities, Deeds Office leading to Declarations during and after this Phase 2.
- 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 **15 December 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***

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