



ZWS ISO 9001:2008 QUALITY MANAGEMENT SYSTEM

REV 5A.

Zimbabwe Revenue Authority

Return for the Remittance of Presumptive Tax

(Please fill in this form in duplicate, submit original to ZIMRA and retain duplicate copy).

PART [A] PARTICULARS OF OPERATOR

1	Name of Registered Operator/Agent	
2	Trade Name of Registered Operator	
3	BP Number	
4	Tax Period	
5	Physical Address	
6	E-Mail Address	
7	Cell phone /Telephone Number	

PART [B]

Presumptive tax type	Class	Total tax due
Commuter omnibus	8-14 Passengers	
	15-24 Passengers	
	25-36 Passengers	
	37 Passengers above	
Taxi-Cabs	All	
Driving schools	Class 4	
	Class 1&2	
Goods vehicles	More than 10 tonnes but less than 20 tonnes	
	More than 20 tonnes	
	10 tonnes or less but with a combination of truck and trailers of more than 15 but less than 20 tonnes	
Commercial water borne vessels (effective from 01 Jan 2012)	1-5 Passengers	
	6-15 passengers	
	16-25 Passengers	
	26-49 passengers	
	50 passengers and above	
Fishing rigs		
Restaurant		
Bottle store		
Hair Saloon		
Cottage Industry Operators		



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Furniture making or upholstery		
Metal fabrication		
Informal traders	Cross border traders	
	Rental income	

I declare that the information I have given on this form is correct and complete.

Name:

Designation:

Signature:

Date:

Notes to completing the return.

1. Presumptive tax is chargeable per each vehicle, fish rig, restaurant, bottle store, or chair in a saloon.
2. Presumptive tax is charged for the whole business in the case of cottage industry, furniture and upholstery and metal fabricators.
3. Informal trader's tax is based on the rent charged by the landlord.
4. The rates of presumptive tax with effect from 1 January 2020 are as follows:

Presumptive tax type	Class	Value per month w.e.f from 1.1.2020 (ZWS\$)
Commuter omnibus	8-14 Passengers	400.00
	15-24 Passengers	450.00
	25-36 Passengers	700.00
	37 Passengers above	1000.00
Taxi-Cabs	All	250.00
Driving schools	Class 4	1000.00
	Class 1&2	1300.00
Goods vehicles	More than 10 tonnes but less than 20 tonnes	2000.00
	More than 20 tonnes	5000.00
	10 tonnes or less but with a combination of truck and trailers of more than 15 but less than 20 tonnes	5000.00
Commercial water borne vessels (effective from 01 Jan 2012)	1-5 Passengers	600.00
	6-15 passengers	1000.00



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	16-25 Passengers	2000.00
	26-49 passengers	3500.00
	50 passengers and above	4500.00
Fishing rigs		800.00
Restaurant		700.00
Bottle store		700.00
Hair Saloon		100.00 per chair
Cottage Industry Operators		700.00
Furniture making or upholstery		700.00
Metal fabrication		700.00
Informal traders	Cross border traders	10 % of total value of commercial goods
	Rental income	10% of rent chargeable