



## PUBLIC NOTICE

# FOURTH QUARTER PROVISIONAL INCOME TAX PAYMENT DUE 20 DECEMBER 2021

The Zimbabwe Revenue Authority (ZIMRA) hereby reminds its valued clients whose taxable income is derived from **any business** for the tax year ending **31 December 2021** that the fourth Quarter Provisional Tax Payment is due on or before the 20<sup>th</sup> of December 2021.

This means that, **35%** of the provisional tax for the tax year ending 31<sup>st</sup> December 2021 is due on or before the **20<sup>th</sup> of December 2021**. The Provisional Tax Payment Dates are shown as below:

<b>Quarterly Instalment</b>	<b>Due Date (On or Before)</b>	<b>Instalment Due (Percentage of Projected Annual Tax Payable)</b>	<b>Cumulative Tax Due</b>
1 <sup>st</sup>	25 <sup>th</sup> March, 2021	10%	10%
2 <sup>nd</sup>	25 <sup>th</sup> June, 2021	25%	35%
3 <sup>rd</sup>	25 <sup>th</sup> September, 2021	30%	65%
4 <sup>th</sup>	20 <sup>th</sup> December, 2021	35%	100%

For calculation of the Provisional Tax for each QPD, clients are required to estimate the annual tax due and calculate the respective percentage of tax for the respective quarter with reference to the table above. The annual estimated tax should be revised to update the estimates every quarter. A completed Return for Provisional Tax Payment (ITF 12B) is submitted via relevant email addresses selected from the list provided below. The ITF 12B is accessible on ZIMRA website: [www.zimra.co.zw](http://www.zimra.co.zw)

### Returns

All taxpayers are reminded to submit all outstanding returns which include:



- a) Employees' Tax or Pay As You Earn (PAYE) Remittances - [P2 Remittance Advice Form]**
- b) Withholding Taxes /Royalties Returns – [REV5 Form]**
- c) Intermediate Money Transfer Tax (IMTT) - [REV5B Form]**

#### d) Income Tax returns (ITF12C)

**NB:**

1. All taxpayers whose taxable income is **earned, received or accrued in whole or in part in foreign currency shall pay tax in foreign currency** on so much of that income as is earned, received or accrued in that currency.
2. Clients who have received a written notice fixing dates other than the above are required to comply with that written notice.
3. Failure to submit the ITF 12B with estimates entitles ZIMRA to estimate the taxable income and recover the tax due including interest thereof.
4. Clients are advised to scan and email completed copies of ITF12B form (QPDs) using the applicable/relevant email address selected from the list below:

<b>Station</b>	<b>E-Mail Address</b>
LCO Income Tax Returns	<a href="mailto:incometaxlcoreturn@zimra.co.zw">incometaxlcoreturn@zimra.co.zw</a>
MCO Income Tax Returns	<a href="mailto:incometaxmcoreturn@zimra.co.zw">incometaxmcoreturn@zimra.co.zw</a>
SCO Income Tax Returns	<a href="mailto:incometaxscoreturn@zimra.co.zw">incometaxscoreturn@zimra.co.zw</a>
Bulawayo	<a href="mailto:mhlahandlelareturn@zimra.co.zw">mhlahandlelareturn@zimra.co.zw</a>
Victoria Falls	<a href="mailto:vicfallsreturn@zimra.co.zw">vicfallsreturn@zimra.co.zw</a>
Hwange	<a href="mailto:hwangereturn@zimra.co.zw">hwangereturn@zimra.co.zw</a>
Gwanda	<a href="mailto:gwandareturn@zimra.co.zw">gwandareturn@zimra.co.zw</a>
Beitbridge	<a href="mailto:beitbridgereturn@zimra.co.zw">beitbridgereturn@zimra.co.zw</a>
Masvingo	<a href="mailto:masvingoreturn@zimra.co.zw">masvingoreturn@zimra.co.zw</a>
Mutare	<a href="mailto:mutarereturn@zimra.co.zw">mutarereturn@zimra.co.zw</a>
Gweru	<a href="mailto:gwerureturn@zimra.co.zw">gwerureturn@zimra.co.zw</a>
Chiredzi	<a href="mailto:chiredzireturn@zimra.co.zw">chiredzireturn@zimra.co.zw</a>
Zvishavane	<a href="mailto:zvishavanereturn@zimra.co.zw">zvishavanereturn@zimra.co.zw</a>
Chipinge	<a href="mailto:chipingereturn@zimra.co.zw">chipingereturn@zimra.co.zw</a>
Rusape	<a href="mailto:rusapereturn@zimra.co.zw">rusapereturn@zimra.co.zw</a>
Kwekwe	<a href="mailto:kwekwereturn@zimra.co.zw">kwekwereturn@zimra.co.zw</a>
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Kariba	<a href="mailto:karibareturn@zimra.co.zw">karibareturn@zimra.co.zw</a>
Marondera	<a href="mailto:maronderareturn@zimra.co.zw">maronderareturn@zimra.co.zw</a>
Bindura	<a href="mailto:bindurareturn@zimra.co.zw">bindurareturn@zimra.co.zw</a>

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

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