

PUBLIC NOTICE: FIRST QUARTERLY PAYMENT DATE IS 25TH MARCH 2019

The Zimbabwe Revenue Authority (ZIMRA) hereby reminds valued clients whose taxable income includes amounts which are not subject to Pay As You Earn (PAYE) of the following due dates for the payment of Provisional Tax for the tax year ending 31st December 2019. This includes all clients in receipt of, or to whom income accrued from trade or investment.

The **First Quarterly Payment Date** (QPD) is 25th March 2019. This means that 10% of the annual tax payable for the tax year ending 31st December 2019 is due on or before 25th March 2019 as illustrated in the table below:

Quarterly Instalment	Due Date	Instalment Due (% of the annual tax payable)
1 st	25 th March, 2019	10%
2 nd	25 th June, 2019	25%
3 rd	25 th September, 2019	30%
4 th	20 th December, 2019	35%

For the purpose of calculating the Provisional Tax for each QPD, clients are required to estimate the annual tax due and calculate the respective percentage of tax due for the quarter. The annual estimated tax due should be revised to update the estimates every quarter. The remittance form for Provisional Tax payments - Form ITF 12B - must be completed in respect of each QPD payment.

Kindly note that clients who have received a written notice fixing dates other than the above are required to comply with that written notice.

Please take note of the following:

1. Failure to submit the ITF 12B with estimates entitles the ZIMRA Commissioner General to estimate the taxable income and recover the tax due.
2. Interest will be levied on late payments of tax at stipulated rates.

My taxes, My duties - Building my Zimbabwe



"We are here to serve"

"We are here to serve"

