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## PUBLIC NOTICE: YEAR END RECONCILIATION OF PAYE AND SUBMISSION OF 2025 IT16

The Tax and Revenue Management System (TaRMS) rolled out in 2023 provided additional capacity to the Authority resulting in improvements on accounting for PAYE. With effect from **1 January 2024** all employers were required to submit detailed PAYE returns.

In light of the developments mentioned above employers are no longer required to submit ITF16 which was due in January 2026. However, employers **must review the PAYE calculations for their employees for the whole of 2025 in the month of December**. Any adjustments required should be made in the last payroll of December 2025.

Employers are therefore, advised to pay up any shortfalls that may have arisen through the reconciliation and refund employees of any such refunds as may be due in the usual manner under the Final Deduction System.

### RECONCILIATION OF TAX STATUS AND ACCOUNTS

The Authority also advises all registered taxpayers to **review, reconcile, and verify their tax affairs for the 2025 tax period** in order to ensure full compliance with the respective tax laws. All the taxpayers are encouraged to confirm tax registrations, returns, declarations, and payments across applicable tax heads — including Income Tax, Value Added Tax (VAT), Withholding Taxes, Capital Gains Tax and any other tax types applicable— are **accurate, complete, and up to date**.

Where discrepancies, omissions, or errors are identified, taxpayers are urged to **regularise their tax position promptly** by submitting amended returns, making outstanding payments, or engaging the Authority where necessary.

### ZIMRA further reminds taxpayers to ensure that:

- They are registered for all tax types;
- All returns have been submitted within prescribed timeframes;
- Declared figures are supported by proper records and source documentation;
- Payments are correctly allocated to the relevant tax periods and tax types; and
- Outstanding matters, audits, objections, or queries are followed up and resolved.
- VAT operators must comply with the requirements of Fiscalisation Data Management System (FDMS) that is onboarding to FDMS and use of fiscal devices on recording all sales transactions.

Taxpayers may also utilise ZIMRA's electronic platforms or visit their nearest ZIMRA office for assistance.

**ZIMRA wishes all taxpayers and people in Zimbabwe Happy Holidays...**

*My Taxes, My Duties: Building My Zimbabwe*  
*Public Notice 67 of 2025, issued on 10/12/2025.*

Get in touch with us on our Contact Centre  
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we are here to serve

