



www.zimra.co.zw

PUBLIC NOTICE: 2026 SECOND QUARTERLY PAYMENTS DATE (2nd QPD)

The Zimbabwe Revenue Authority (**ZIMRA**) hereby reminds all taxpayers that the **Second Quarter Provisional Tax return** is due on or before the **20th of June 2026** and the **PAYMENT** on or before **25th June 2026**. Taxpayers with other approved accounting years should be guided by the dates approved by the Commissioner. Taxpayers with other incomes outside the Final Deduction System (FDS) should make QPD payments and submit returns.

I. For the 2026 year of assessment, in calculating the estimated provisional tax:

A: Taxpayers whose estimated total income is more than 50% in foreign currency must apply the 50-50 basis in accounting for tax separately in foreign and local currency;

B: Taxpayers whose estimated total income is 50% or less in foreign currency must account for tax in the currency of trade.

The Second QPD will be 25% of the estimated provisional tax for the tax year ending 31st December 2026.

2. With effect from 1st January 2026, the following operators who migrated from Presumptive Tax to the Self-Assessment System should also submit returns and remit QPDs.

TRANSPORT SECTOR:

- a) operators of omnibuses for the carriage of passengers for hire or reward having seating accommodation for not less than twenty-five or more than thirty-six passengers;
- b) operators of omnibuses for the carriage of passengers for hire or reward having seating accommodation for not less than thirty-seven passengers;
- c) operators of goods vehicles having a carrying capacity—
 - (i) of more than ten tonnes but less than twenty tonnes;
 - (ii) of ten tonnes or less but which is driving one or more trailers resulting in a combined carrying capacity of more than fifteen tonnes but less than twenty tonnes;
 - (iii) of twenty tonnes or more;

- d) operators of commercial waterborne vessels of a description referred to in paragraph 2(a) of the definition of “commercial waterborne vessel” in the Twenty-Sixth Schedule of the Taxes Act having a carrying capacity (inclusive of cabin crew)
- (i) of not more than five passengers;
 - (ii) of six passengers but less than sixteen passengers;
 - (iii) of sixteen passengers but less than twenty-six passengers.

PROFESSIONALS

- (a) architects registered or required to be registered under the Architects Act [Chapter 27:01];
- (b) engineers or technicians registered or required to be registered under the Engineering Council Act [Chapter 27:22] •,
- (c) legal practitioners registered or required to be registered under the Legal Practitioners Act [Chapter 27:07] •,
- (d) health practitioners registered or required to be registered under the Health Professions Act [Chapter 27: 19];
- (e) real estate agents registered or required to be registered under the Estate Agents Act [Chapter 27: 17]:

These taxpayers are encouraged to visit the nearest ZIMRA Office for assistance where such is required.

3. Natural or legal persons stated in the table below who are carrying on trade or business activities should ensure they are registered or have applied for registration on the date provisional tax is due.

Where such natural or legal person, who is carrying on trade or business, and has not applied for registration or registered with ZIMRA on the date the QPD is due the natural or legal person shall be required to pay the amounts listed in the table as their provisional tax.

TAXPAYER	DEEMED QUARTERLY PAYMENT OF PROVISIONAL TAX
1. Spare Parts Dealers	US\$9 000
2. Car Dealers	US\$15 000
3. Groce and Kitchenware merchandisers	US\$9 000
4. Fabric Merchandisers	US\$12 000
5. Clothing Merchandisers/Bouti ues	US\$12 000
6. Hardware operators	US\$15 000

7. Lodges (being a premises registered or required to be registered under the Tourism Act)	US\$5 000
--	-----------

Any such natural or legal person who has applied for registration or is registered with ZIMRA on the date the provisional tax is due pays their provisional tax in the normal way as stated in paragraph I of this Notice.

4. The quarterly payment dates are as follows:

	% of Annual tax payable	Day Tax is Due
1 st QPD	10%	20 th March
2 nd QPD	25%	20 th June
3 rd QPD	30%	20 th September
4 th QPD	35%	15 th December

Please note that all taxpayers are hereby reminded to submit all returns on or before due dates and making payment on time and in full to avoid penalties and interest.

New taxpayers registered in 2026 are encouraged to engage the nearest ZIMRA Office early for assistance where required.

My Taxes, My Duties: Building My Zimbabwe

Public Notice 36 of 2026 issued on 15/06 /2026.

Get in touch with us on our contact centre
Toll free number 585/ for NetOne 08010271
WhatsApp 0717 585 585
Email contactcentre@zimra.co.zw

we are here to serve

