



THIRD QUARTER PROVISIONAL INCOME TAX PAYMENT DUE 25 SEPTEMBER 2020

The Zimbabwe Revenue Authority (ZIMRA) hereby reminds its valued clients whose taxable income is derived from **Trade and Investments** for the tax year ending **31 December 2020** that the third Quarterly Provisional Tax Payment is due on 25th September 2020.

This means that, **30% of the** provisional tax for the tax year ending 31 December 2020 is due on or before **25th September 2020** and **the** Provisional Tax Payment Dates are shown as below:

Quarterly Instalment	Due Date (On or Before)	Instalment Due (Percentage of Projected Annual Tax payable)	Cumulative Tax Due
1st	25 March, 2020	10%	10%
2nd	25 June, 2020	25%	35%
3rd	25 September, 2020	30%	65%
4th	20 December, 2020	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

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.
4. Interest will be levied on late payments of tax at 25%.

5. Clients are advised to scan and email completed copies of ITF12B form (QPDs) using the applicable/relevant email address selected from the list below:

1. LCO INCOME TAX RETURNS	lcoreturn@zimra.co.zw
2. MCO INCOME TAX RETURNS	incometaxmcoreturn@zimra.co.zw
3. SCO INCOME TAX RETURNS	incometaxscoreturn@zimra.co.zw
4. BULAWAYO INCOME TAX RETURNS	bulawayoreturn@zimra.co.zw
5. VICTORIA FALLS INCOME TAX RETURNS	vicfallsreturn@zimra.co.zw
6. HWANGE INCOME TAX RETURNS	hwangereturn@zimra.co.zw
7. GWANDA INCOME TAX RETURNS	gwandareturn@zimra.co.zw
8. BEIT BRIDGE INCOME TAX RETURNS	beitbridgereturn@zimra.co.zw
9. MASVINGO INCOME TAX RETURNS	masvingoreturn@zimra.co.zw
10. MUTARE INCOME TAX RETURNS	mutarereturn@zimra.co.zw
11. GWERU INCOME TAX RETURNS	gwerureturn@zimra.co.zw
12. CHIREDDI INCOME TAX RETURNS	chiredzireturn@zimra.co.zw
13. ZVISHAVANE INCOME TAX RETURN	zvishavanereturn@zimra.co.zw
14. CHIPINGE INCOME TAX RETURNS	chipingereturn@zimra.co.zw
15. RUSAPE INCOME TAX RETURNS	rusapereturn@zimra.co.zw
16. KWEKWE INCOME TAX RETURNS	kwekwereturn@zimra.co.zw
17. KADOMA INCOME TAX RETURNS	kadomareturn@zimra.co.zw
18. CHINHOYI INCOME TAX RETURNS	chinhoyireturn@zimra.co.zw
19. KARIBA INCOME TAX RETURNS	karibareturn@zimra.co.zw
20. MARONDERA INCOME TAX RETURNS	maronderareturn@zimra.co.zw
21. BINDURA INCOME TAX RETURNS	bindurareturn@zimra.co.zw

My Taxes – My Duties – Building My Zimbabwe!

Public Notice number 53 of 2020.



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