

# 2026 National Budget Highlights

*"Building Resilience For Sustained Economic Transformation"*





# 2025 Year End Income Tax & Budget Seminar



04 December 2025 (8:30am - 1pm)



Cresta Sango, Msasa

Year-end closure is critical. Errors or omissions can lead to penalties, audit exposure and disputed tax filings. Join us for practical guidance on year-end compliance & planning, building defensible files, income tax adjustments, reconciliations, disclosures and key transfer pricing risks. Update and Highlights of the 2026 National Budget, recent MTU update and current ZIMRA practices will be unpacked.

## Topics

### Year End Income Tax

- Year End Compliance and Planning Tips
- Tips on Building Defensible Income Tax File
- Mastering Year End Reconciliations & Disclosures
- Practical Guidance on Income Tax Accounting
- Transfer Pricing & Income Tax Key Risk Areas

### 2026 National Budget & Other Updates

- Highlights of the 2026 National Budget
- November 2025 Monthly Tax Update
- ZIMRA Current Practices & Compliance Focus
- Interactive Q&A Session

## Investment

MTU Subscribers – US\$110

Non MTU Subscribers – US\$130

CPD Hours: 6

## Speakers



Marvellous Tapera  
Managing Partner  
WTS Tax Matrix



Rosewinter Manjowe CA(Z)  
Managing Partner  
Thaine Business Services



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## Introduction:

The Minister of Finance and Economic Development presented the 2026 National Budget on the 27th of November 2025. The proposals focus on broadening the tax base, strengthening productive sectors, providing relief where necessary and reducing tax avoidance and evasion.

### Key Highlights

- Reinstatement of non-resident tax on interest after almost 10 years of holiday.
- Increase of local supplies VAT rate from 15% to 15.5%
- Introduction of 15% withholding tax on offshore digital platforms
- Payment of VAT on imported services in foreign currency
- Deductibility of IMTT for Income Tax purposes
- Reduction of IMTT from 2% to 1.5% for ZiG transaction
- Capital Redemption Allowance allowed over the life of mine exclusively.
- Mining assessed loss deduction limited to 30% per year of assessment.
- Revision of cash withdrawal levy
- Withholding tax on e-commerce
- 10% withholding tax on rentals paid to a landlord.
- Bookmakers tax and punters tax increased to 20% and 25% respectively.

*Unless otherwise stated all measures are expected to be effective from 1 January 2026*

## 1. Income Tax Measures

Measure	Proposal
<b>Permanent Establishment (PE) Threshold</b>	<ul style="list-style-type: none"><li>- Reduction of PE threshold from 183 days to 90 days in any 12 month period.</li><li>- PE from construction activities deemed to commence from the first day of operations.</li><li>- Issuance of clear guidelines defining taxable presence.</li></ul>
<b>Domestic Minimum Top-Up Tax (DMTT)</b>	<ul style="list-style-type: none"><li>- Introduction of minimum consolidated annual turnover threshold of EUR 750 million for DMTT application.</li><li>- Mandatory submission of consolidated annual turnover to ZIMRA under Country-by-Country Reporting rules to affected parties.</li></ul>
<b>Non-Resident Tax on Interest</b>	<ul style="list-style-type: none"><li>- Reinstatement of 15% withholding tax on interest income paid to non-residents.</li><li>- Exemptions maintained for Central Government loans.</li><li>- Foreign lenders expected to access tax credits in their jurisdictions.</li></ul>
<b>Taxation of Dividends</b>	<ul style="list-style-type: none"><li>- Legislation amendment of dividends declared by commercial banks to be subject to 15% WHT, aligning treatment with building societies.</li><li>- Removal of classification of building society dividends as "interest."</li></ul>
<b>Rental Income Tax</b>	<ul style="list-style-type: none"><li>- Mandatory ZIMRA registration for all commercial and non-commercial properties where business activities occur.</li><li>- Quarterly submission to ZIMRA of tenant registers, occupancy lists and rental schedules.</li><li>- Penalties for landlords or managers who fail to comply, equal to:<ul style="list-style-type: none"><li>• Rental Income Tax due, AND</li><li>• Presumptive Tax payable by informal tenants, PLUS interest.</li></ul></li><li>- Empowerment of ZIMRA to temporarily close premises where owners or managers fail to register or account for taxes.</li></ul>



## 2. Value Added Tax

Measure	Proposal
VAT Rate Increase	- Increase of VAT rate from 15% to 15.5%
Splitting of Supplies for VAT Purposes	- Amendment of legislation to standard rate goods and services produced from mixed supplies.
VAT on Imported Services	- Requirement for VAT on imported services to be declared and remitted in the currency of trade. - Introduction of penalties and interest for failure to comply with the currency-of-trade requirement.
Rationalisation of Zero-Rating and Exemptions	- Migration of going-concern sales between registered operators from zero-rating to standard rating, except where the purchaser is a Government entity. - Alignment of legislation on VAT treatment for agricultural and medical goods and services. - Standard rating of financial services supplied to corporates, land and improvements (including leasehold), subscription-based services, local authority services to corporates and selected fruits and vegetables. - Standard rating of services supplied by operators of designated tourist facilities. - Exemption of all inputs used in the manufacture of cooking oil, including sunflower seeds whether imported or locally produced.

## 3. Withholding Tax

Measure	Proposal
Digital Commerce Taxation Measures	- Introduction of a Digital Services Withholding Tax at 15% on payments to offshore digital platforms. - Requirement for banks and regulated payment intermediaries to withhold and remit the tax at the point of payment. - Removal of the qualifying threshold for the Electronic Commerce Operators' Tax of 5%.

## 4. Capital Gains Tax

Measure	Proposal
Special Capital Gains Tax – Offshore Disposal of Specified Assets	- Introduction of a Special Capital Gains Tax at 20% on the transfer of shares whose underlying value is derived from immovable property located in Zimbabwe. - Applies to indirect offshore disposals and is inline with the principles applicable on the offshore transfer of mining rights.

## 5. Betting Tax

Measure	Proposal
Enhancement of Betting Tax	- Review of Bookmakers Tax from 3% to 20% of gross revenues as final tax. - Review of tax on winnings by punters from 10% to 25%. - Extension to all licensed bookmakers, lotteries and casino operators.



## 6. Cash Withdrawal Levy

Measure	Proposal								
<b>Cash Withdrawal Levy Revision</b>	<ul style="list-style-type: none"> <li>- Revision of the cash withdrawal levy using a progressive structure for USD withdrawals.</li> <li>- Levy does not apply to local currency withdrawals</li> </ul> <p><b>Table Proposed Cash Withdrawal Levy Structure</b></p> <table> <tr> <th>Monthly Withdrawal Threshold</th><th>Monthly Withdrawal Threshold</th></tr> <tr> <td>US\$1–US\$500 (Individuals) US\$1–US\$5,000 (Corporates)</td><td>0%</td></tr> <tr> <td>US\$501–US\$1,000 (Individuals) US\$5,001–US\$10,000 (Corporates)</td><td>2%</td></tr> <tr> <td>Above US\$1,001 (Individuals) Above US\$10,001 (Corporates)</td><td>3%</td></tr> </table>	Monthly Withdrawal Threshold	Monthly Withdrawal Threshold	US\$1–US\$500 (Individuals) US\$1–US\$5,000 (Corporates)	0%	US\$501–US\$1,000 (Individuals) US\$5,001–US\$10,000 (Corporates)	2%	Above US\$1,001 (Individuals) Above US\$10,001 (Corporates)	3%
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## 7. Presumptive Taxes

Measure	Proposal
<b>Presumptive Tax Collection Enforcement</b>	<ul style="list-style-type: none"> <li>- ZIMRA &amp; local authorities to collaborate in collecting presumptive taxes.</li> <li>- Local authorities to retain 10% of the collected proceeds.</li> </ul>
<b>Migration from Presumptive Tax to Self-Assessment</b>	<ul style="list-style-type: none"> <li>- Migration of the following operators from presumptive tax to Income Tax on a Self-Assessment basis: <ul style="list-style-type: none"> <li>• Public Service Buses and Commuter Omnibuses with capacity above 25 passengers.</li> <li>• Operators of goods-carrying vehicles (haulage trucks).</li> <li>• Operators of commercial water vessels.</li> </ul> </li> <li>- Operators to register with ZIMRA and comply with applicable income tax obligations.</li> <li>- Legislative empowerment for the Minister of Finance to graduate additional categories via subsidiary legislation.</li> </ul>



## 8. Mining Fiscal Revenue Measures

Proposed measures aimed to enhance mining fiscal revenues

Measure	Proposal								
<b>Quoted Price Method for Mineral Pricing</b>	<ul style="list-style-type: none"> <li>- Adoption of the Quoted Price Method as the primary mineral valuation transfer pricing rule for mineral exports.</li> <li>- Use of recognised international benchmarks such as LME, Metal Bulletin, Shanghai Metals Market.</li> </ul>								
<b>Tiered Royalty Regime – Gold</b>	<ul style="list-style-type: none"> <li>- Harmonisation of royalty rates for all gold producers to eliminate category arbitrage.</li> <li>- Introduction of a price-based tiered royalty structure:</li> </ul> <p><b>Table: Proposed Gold Royalty Rates</b></p> <table> <tr> <th>Price per Ounce (US\$)</th><th>Proposed Royalty Rate (%)</th></tr> <tr> <td>0 – 1,200</td><td>3%</td></tr> <tr> <td>1,201 – 2,500</td><td>5%</td></tr> <tr> <td>2,501 and above</td><td>10%</td></tr> </table>	Price per Ounce (US\$)	Proposed Royalty Rate (%)	0 – 1,200	3%	1,201 – 2,500	5%	2,501 and above	10%
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<b>Mining Losses Carried Forward</b>	<ul style="list-style-type: none"> <li>- Limitation of deductible mining losses to <b>a maximum of 30% per year</b>, replacing indefinite full offsetting.</li> <li>- Applies from the year of assessment</li> </ul>								
<b>Capital Expenditure – Life-of-Mine Deduction</b>	<ul style="list-style-type: none"> <li>- Alignment of capital redemption allowances with the <b>life of the mining asset</b> instead of full deduction in the year incurred.</li> <li>- Removes immediate full deductibility in year of expenditure.</li> </ul>								
<b>Export Tax on Un-beneficiated Minerals</b>	<ul style="list-style-type: none"> <li>- Introduction of a tiered export tax system on lithium based on level of beneficiation:</li> </ul> <p><b>Table: Proposed Tax Rates</b></p> <table> <tr> <th>Level of Beneficiation</th><th>Proposed Export Tax (%)</th></tr> <tr> <td>Lithium Ore</td><td>10%</td></tr> <tr> <td>Lithium Concentrate</td><td>10%</td></tr> <tr> <td>Lithium Sulphate</td><td>0%</td></tr> </table> <ul style="list-style-type: none"> <li>- Antimony and related products: 10%</li> <li>- Black granite: Export Tax assessed on the value of cut and polished dimensional stones.</li> <li>- Chrome: Introduction of 5% Export Tax based on value of ferro-chrome.</li> <li>- All export taxes payable in foreign currency.</li> </ul>	Level of Beneficiation	Proposed Export Tax (%)	Lithium Ore	10%	Lithium Concentrate	10%	Lithium Sulphate	0%
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<b>Corporate Social Responsibility Levy: Coal</b>	<ul style="list-style-type: none"> <li>- Introduction of CSR levy on coal at 2%, consistent with lithium, granite and quarry stones.</li> </ul>								



## 9. Support for Productive Sectors & Inclusive Growth Measures

Proposals aimed to strengthen and support productive sectors:

Measure	Proposal																
Mineral Beneficiation	<ul style="list-style-type: none"><li>- Amendment of legislation to allow mining companies investing at least US\$100 million in beneficiation plants to be eligible for automatic VAT registration during plant setup, subject to Minister of Finance approval. (Effective 1 June 2025)</li></ul>																
Cotton to Clothing Value Chain	<ul style="list-style-type: none"><li>- Alignment of customs duty on selected polyester staple fibres with dyed cotton woven fabrics.</li><li>- Review of materials under the Clothing Manufacturers Rebate to exclude below fabrics, subject to quality and competitive pricing.</li></ul> <p><b>Review of Customs Duty on Selected Polyester Staple Fibres</b></p> <table><tr><th>Raw Material</th><th>Tariff Code</th><th>Current Duty (%)</th><th>Proposed Duty (%)</th></tr><tr><td>Other dyed polyester staple fibres, plain weave</td><td>5513.21.00</td><td>10%</td><td>40% + US\$2.50/kg</td></tr><tr><td>Other dyed woven fabrics of polyester staple fibres</td><td>5513.23.00</td><td>10%</td><td>40% + US\$2.50/kg</td></tr><tr><td>Other dyed woven fabrics</td><td>5513.29.00</td><td>10%</td><td>40% + US\$2.50/kg</td></tr></table>	Raw Material	Tariff Code	Current Duty (%)	Proposed Duty (%)	Other dyed polyester staple fibres, plain weave	5513.21.00	10%	40% + US\$2.50/kg	Other dyed woven fabrics of polyester staple fibres	5513.23.00	10%	40% + US\$2.50/kg	Other dyed woven fabrics	5513.29.00	10%	40% + US\$2.50/kg
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Critical Production Inputs Duty Suspension	<ul style="list-style-type: none"><li>- Time-bound suspension of import duties on critical production inputs for eligible industries.</li><li>- Target sectors: iron and steel production (smelting, rolling, fabrication) and agro-processing (edible oils, food additives).</li><li>- Removal of surtax on selected bars and iron rods not produced locally.</li></ul>																
Duty on Gas Cylinder Raw Materials	<ul style="list-style-type: none"><li>- Removal of customs duty on key raw materials for gas cylinder production.</li></ul> <p><b>Review of Duty on Selected Materials for Gas Cylinders</b></p> <table><tr><th>Raw Material</th><th>Tariff Code</th><th>Current Duty (%)</th><th>Proposed Duty (%)</th></tr><tr><td>Steel coils and plates</td><td>7219.14.00</td><td>5%</td><td>0%</td></tr><tr><td>Cored wire of base metal</td><td>8311.20.00</td><td>15%</td><td>0%</td></tr><tr><td>Alkyd resin</td><td>3907.50.00</td><td>5%</td><td>0%</td></tr></table>	Raw Material	Tariff Code	Current Duty (%)	Proposed Duty (%)	Steel coils and plates	7219.14.00	5%	0%	Cored wire of base metal	8311.20.00	15%	0%	Alkyd resin	3907.50.00	5%	0%
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Migration from Sector-Specific Rebates to Suspension of Duty	<ul style="list-style-type: none"><li>- Transition of existing sector-specific rebate facilities (e.g., mining, clothing, furniture) to a Suspension of Duty regime.</li><li>- Import VAT payable at importation, recoverable via VAT input-output system.</li><li>- Termination of outdated rebate facilities.</li></ul>																
Suspension of Duty for Safari & Tour Operators	<ul style="list-style-type: none"><li>- Extension of suspension of duty on specified motor vehicles for an additional 2 years.</li><li>- Facility available only to operators up-to-date with tax obligations.</li></ul>																
Beverages Sugar Tax	<ul style="list-style-type: none"><li>- Comprehensive review to incorporate beverages formulated with artificial/non-nutritive sweeteners (e.g., aspartame, sucralose, saccharin). (Effective date under review)</li></ul>																



## 10. Tax Relief Measures

Proposals aimed to incentivise certain sectors and production:

Measure	Proposal
<b>Tax Incentives for 24-Hour Economy</b>	<ul style="list-style-type: none"> <li>- Additional tax deductions for expenditure during extended operational hours in eligible manufacturing firms.</li> <li>- Accelerated wear-and-tear allowances for plant and equipment used in round-the-clock production cycles.</li> <li>- Tax credits linked to maintaining minimum employment thresholds under shift-based operations.</li> <li>- Access to import duty concessions for qualifying operators. (Effective date under review)</li> </ul>
<b>Intermediated Money Transfer Tax (IMTT)</b>	<ul style="list-style-type: none"> <li>- Reduction of IMTT on ZiG-denominated transactions from 2% to 1.5%; foreign currency transactions maintained at 2%.</li> <li>- Deductibility of IMTT for Corporate Income Tax purposes.</li> <li>- Expansion of the definition of Financial Institutions for IMTT to include Microfinance Institutions.</li> <li>- Deductibility conditional on registration for applicable taxes and compliance with filings and payments.</li> </ul>
<b>Deductibility of Interest on Deposits Held by Commercial Banks</b>	<ul style="list-style-type: none"> <li>- Allow interest on deposits held by financial institutions as a tax-deductible expense, subject to safeguards including transfer pricing, thin capitalisation and anti-base erosion rules.</li> </ul>
<b>Taxation of Income Earned by Real Estate Investment Trusts (REITs)</b>	<ul style="list-style-type: none"> <li>- Amendment of the Collective Investment Schemes Act to allow fund managers to register REITS on behalf of Pooled Pension Funds to benefit from REIT tax incentives.</li> </ul>
<b>Support for Business and Knowledge Process Outsourcing (BKPO)</b>	<ul style="list-style-type: none"> <li>- Suspension of customs duty on data servers, ICT hardware and machinery used for export services by qualifying BKPO operators.</li> <li>- Flat 15% Corporate Income Tax Rate</li> <li>- 100% capital allowance deduction in first year of use</li> <li>- Exemption from Non-Residents Tax on Dividends and</li> <li>- US\$1,500 per employee tax credit under Youth Employment Tax Incentive (YETI) per year.</li> <li>- Personal Income Tax on skilled expatriate staff pegged at 15%.</li> <li>- Eligibility requires 100% export of services, registration and compliance with applicable taxes and verifiable youth employment records.</li> </ul>
<b>Goods in Transit</b>	<ul style="list-style-type: none"> <li>- Provisional customs duty on fuel is proposed to be removed on goods in transit.</li> </ul>
<b>Support for Road Infrastructure Development</b>	<ul style="list-style-type: none"> <li>- Exemption of Infralink (Pvt) Ltd toll revenue from Corporate Income Tax, conditional on exclusive use for road maintenance and rehabilitation.</li> </ul>
<b>Support for Government Financing Arrangements</b>	<ul style="list-style-type: none"> <li>- Exemption from Capital Gains Tax on transfer of shareholding from Government-owned enterprises to specified enterprises - including the Mutapa Investment Fund (Effective 1 November 2025).</li> </ul>
<b>Public Transportation System</b>	<ul style="list-style-type: none"> <li>- Reduction of customs duty on importation of conventional Public Service Buses to 10% for registered, tax-compliant operators.</li> <li>- Reduction of customs duty on electric Public Service Buses from 25% to 0% for registered, tax-compliant operators.</li> </ul>
<b>Semi Knocked Down Kits: Passenger Motor Vehicles</b>	<ul style="list-style-type: none"> <li>- Suspension of customs duty on Semi Knocked Down Kits used in passenger vehicle assembly by approved operators.</li> </ul>

Measure	Proposal
<b>Support for Film, Content and Video Production</b>	<ul style="list-style-type: none"> <li>- Extension of Rebate of Duty to foreign film producers and materials used exclusively for film production infrastructure.</li> <li>- 200% capital allowance in the year of expenditure on investments in film production infrastructure.</li> </ul>
<b>Development of Sporting Infrastructure</b>	<ul style="list-style-type: none"> <li>- Accelerated capital allowance of 150% over two years for construction, upgrading, or refurbishment of public sports facilities.</li> <li>- Suspension of customs duty on specialised sports equipment, turf systems, seats, electronic scoreboards and lighting for approved facilities.</li> <li>- US\$10,000 tax credit for corporates funding rural sports academies or youth programmes registered under SRC, conditional on verifiable expenditure.</li> </ul>
<b>Liberalisation of Gold Trading</b>	<ul style="list-style-type: none"> <li>- Expansion of categories of persons allowed to hold or deal in gold to include authorised dealers, the national gold refinery and individuals with certified gold bars.</li> <li>- Transactions, pledging, exchange, or barter of certified gold bars allowed, subject to Exchange Control legislation.</li> <li>- Criminalisation of tampering, defacing, smelting, or fraudulent fabrication of authorised gold bars, with penalties up to Level 14 fines or 15 years' imprisonment.</li> </ul>





## 11. Tax Administration Measures

Proposed measures aimed at enhancing and simplifying the administration process:

Measure	Proposal
<b>Route to Market Simplification</b>	- Exemption of operators trading exclusively in VAT-exempt goods from the requirement to show VAT registration.
<b>Shipping, Clearing and Forwarding Regulation</b>	- Operational Directors and employees with access to the customs clearing portal must hold at least a Diploma in Customs Legislation and Procedures. - Each employee accessing the portal will be assigned a Unique Identification Number. - Companies or directors whose licences are revoked will be barred from re-licensing as Clearing Agents for a minimum five years. Increase of the insurance guarantee bond for clearing agents from US\$15,000 to US\$25,000.
<b>Data Sharing Between ZIMRA and MDAs</b>	- Tender notices and awards by MDAs to be reported to ZIMRA. - Supplier TINs and bank account details must be included in reports. - Scheduled payments by MDAs will be shared with ZIMRA for verification and potential withholding if non-compliance is detected. - All corporate bank accounts and mobile merchant wallets will be linked to ZIMRA for automatic transaction reporting.
<b>Transfer of funds from Statutory to Consolidated revenue funds</b>	- All statutory funds collected, held or accumulated by MDAs to be transferred into the Consolidated Revenue Fund to enhance accountability and transparency.
<b>COMESA Simplified Trade Regime</b>	- Increase of the cross-border trader threshold under STR from US\$1,000 to US\$2,000 for countries with reciprocal arrangements.
<b>Electronic Single Window System</b>	- Mandatory integration of all MDAs onto the national electronic single window platform to improve trade transparency.
<b>Excise Stamps</b>	- The introduction of excise stamps and; Amendment to empower Finance Minister to make regulations that facilitate bidding process for provision of excise stamps. (Effective date under review)

## 12. Legislative Amendments

Proposals for regularisation and confirmation of new amendments and the measures implemented in 2025:

Measure	Proposal
<b>Un-Beneficiated Platinum</b>	- Reduction of export tax on un-beneficiated platinum from 5% to 3% for a period of 12 months commencing 1 Jan 2025.
<b>Diesel – Strategic Reserve Levy</b>	- Temporary reduction of the Strategic Reserve Levy on diesel from US\$0.187 to US\$0.157 per litre for the period 21 Aug to 3 Sept 2025, with rate reverting to standard thereafter.
<b>Authorised Economic Operators (AEO)</b>	- Expansion of the conditions and requirements for registration as an Authorised Economic Operator (AEO) and introduction of a mutual recognition of approved AEOs among implementing countries.
<b>Ethanol and Non-Alcoholic Beverages</b>	- Extension of excise duty and surtax payments on ethanol and non-alcoholic beverages in the currency of trade.
<b>Fiscalisation Regulations</b>	- Strengthening of fiscalisation regulations and additional features for fiscal tax invoices. - Amend legislation to provide for additional features of tax invoice.
<b>Employer ITF16 Submissions</b>	- Mandatory monthly submission of ITF16 by employers.
<b>Smuggling</b>	- Mandatory 5-year imprisonment for repeat smuggling offenders.
<b>Tax Debt Recovery</b>	- Attachment of immovable property for recovery of tax debts.
<b>Non-Compliance</b>	- Temporary closure of non-compliant business premises by ZIMRA.
<b>Currency</b>	- Replacement of "Zimbabwe dollar" with "local currency" in all tax statutes, correct cross-referencing errors and reinstate omissions from previous legislative amendments, including tariff rates.
<b>Special Economic Zones (SEZ)</b>	- Reduction of export orientation for Special Economic Zones incentives from 100% to 80%.
<b>Export Tax</b>	- Removal of export tax on unbeneficiated products from allowable deductions against taxable income.
<b>Special Mining Lease Operators</b>	- Automatic VAT registration for approved Special Mining Lease operators from date of approval.
<b>Interim Suspension of Poor-Performing Contractors</b>	- The Finance Secretary to suspend a supplier for 90 days for persistent non-performance. - PRAZ then conducts a formal debarment hearing. - The suspension should be published through government gazette.





# Business School Calendar

2026



*"Where tax minds meet..."*

## Conferences

Description	Date	Duration	Venue
4th Executive Tax Summit Africa	15 - 18 April 2026	4 Days	Southern Sun Hotel, Cape Town
10th Annual Tax Conference	20 - 23 May 2026	4 Days	Elephant Hills Resort, Vic Falls
8th Tax Summer School	30 September - 03 October 2026	4 Days	Troutbeck Resort, Nyanga

## Workshops

Description	Date	Duration	Venue
Insurance, Medical & Pension Tax Indaba	12 - 13 March 2026	2 Days	TBA
Payroll Tax Indaba	16 - 18 July 2026	3 Days	TBA
Mastering Tax Returns Workshop	18 - 20 November 2026	3 Days	Chengeta Safari Lodge, Selous

## Seminars

Description	Date	Duration	Venue
2026 Tax Developments Seminar	21 January 2026	08:30am - 1pm	Cresta Sango, Harare
VAT Compliance Seminar	18 March 2026	08:30am - 1pm	Cresta Sango, Harare
Income Tax & Transfer Pricing Seminar	23 April 2026	08:30am - 1pm	Cresta Sango, Harare
Withholding Taxes Seminar	19 August 2026	08:30am - 1pm	Cresta Sango, Harare
Year End Income Tax & Budget Seminar	03 December 2026	08:30am - 1pm	Cresta Sango, Harare

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