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 Elephant Hills Resort, Victoria Falls



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Critical Steps & Mistakes to Avoid

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Tax technical appreciation and understanding is becoming non-negotiable from the office to the boardroom. Therefore, it is important that professionals, businesses and individuals appreciate the moving parts of a tax technical environment. We believe that for organisations and people, they should not operate in an environment that is fragmented from tax but recognise that tax cannot be treated as an isolated function.

With the demand in tax knowledge growing across sectors, structured development becomes necessary. It is more than ever an important area for individuals, businesses and professionals to gain practical tax knowledge. As we move forward, one thing certain is that taxes are always going to be there.

I therefore invite all professionals and businesses to explore practical tax knowledge as tax understanding, tax training and practical application are increasingly becoming crucial. Our aim is for individuals, professionals, businesses, institutions to have a comprehensive appreciation and practical knowledge of the tax system, not only at compliance level, but at decision-making level.

Ultimately, we want to pass the ability to every business and individual to approach tax from a practical point of view and this requires structure, exposure and continuous engagement. At WTS Tax Matrix Academy, we have launched our expanded course portfolio under our Tax Faculty and Business School to support this objective and to contribute to the development of practical tax knowledge.

Marvellous Tapera
Chief Executive Officer
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A handwritten signature in blue ink, appearing to read 'Marvellous Tapera'.

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Zimbabwe's tax framework continues to evolve through legislative reforms, digital transformation initiatives, enhanced compliance enforcement and strategic policy realignments. The key fiscal measures outlined below take effect from 1 January 2026, unless otherwise stated.

Measure	Description
Income Tax Measures	
Permanent Establishment (PE)	<ul style="list-style-type: none"> • Threshold for commencement of Service & Dependent PEs reduced from 183 days to 90 days. • Introduction of Services PE (employees or subcontractors of foreign entity)
Credit on sport expenditure by corporate taxpayers	<ul style="list-style-type: none"> • New credit of up to USD10,000 (or ZIG equivalent) on cost of establishing or maintaining a rural sports academy or cost of incurred on a registered youth development programme.
Sporting Infrastructure Development	<ul style="list-style-type: none"> • Introduction of 150% capital allowances on expenditure incurred in the construction, upgrading or refurbishment of any public sports facility.
Incentives for film production companies	<ul style="list-style-type: none"> • Introduction of 200% capital allowances on qualifying capital expenditure.
Business and Knowledge Process Outsourcing (BKPO)	<ul style="list-style-type: none"> • Flat 15% corporate Income Tax Rate • 100% deduction of capital expenditure in first year of use. • Qualify for employment credit
Financial Institutions	<ul style="list-style-type: none"> • Interest incurred on deposits with other banks now tax deductible.
Intermediated Money Transfer Tax	<ul style="list-style-type: none"> • Reduction of IMTT on ZiG transfers from 2% to 1.5% • IMTT now is deductible for compliant taxpayers.
Levy on sale or export of specified minerals	<ul style="list-style-type: none"> • Levy is increased from 1% to 3% of the gross value.
Quoted Price Method for Mineral Pricing	<ul style="list-style-type: none"> • Adoption of the Quoted Price Method as the primary mineral valuation TP rule for mineral exports.
Property or insurance commission tax	<ul style="list-style-type: none"> • 20% insurance and property commission now final tax.
Withholding and Presumptive Tax Measures	
Gambling Tax Reform	<ul style="list-style-type: none"> • Bookmaker's tax increased from 3% to 20% • Punter's tax increased from 10% to 25%.
Tax Clearance for Professionals	<ul style="list-style-type: none"> • Newly enrolled professionals exempt from needing immediate Tax Clearance.
Presumptive Rental Income Tax (PRIT)	<ul style="list-style-type: none"> • Introduction of 15% PRIT on property occupied by tenants for business.
Digital Services Withholding Tax (DSWT)	<ul style="list-style-type: none"> • Introduction of 15% DSWT on digital services and e-commerce services supplied to Zimbabweans by non-resident persons to be withheld by financial institutions.
Capital Gains and Employment Taxes	
Special Capital Gains Tax (SCGT)	<ul style="list-style-type: none"> • Introduction of 20% SCGT on the transfer of shares and interest whose underlying value is derived from immovable property located in Zimbabwe.
International Financial Service Centre	<ul style="list-style-type: none"> • 15% PAYE for expatriates employed by an international finance service centers.
Employer ITF16 Submissions	<ul style="list-style-type: none"> • Mandatory monthly submission of ITF16 by employers.
Value Added Tax Measures	
VAT Rate Increase	<ul style="list-style-type: none"> • Increased from 15% to 15.5%.
Sale of an ongoing concern	<ul style="list-style-type: none"> • Moved from exempt to standard rate except for transfer to Public Service Pension Fund.
Medicines and allied substances	<ul style="list-style-type: none"> • Moved to exempt category.
Agricultural goods and services	<ul style="list-style-type: none"> • Exempt
Rural electrification services	<ul style="list-style-type: none"> • Exempt if funded through the Rural Electrification Fund
Tourism activities	<ul style="list-style-type: none"> • Reclassification to standard rate of services supplied to non-residents
VAT on Imported Services	<ul style="list-style-type: none"> • Declared and remitted in foreign currency.
Fiscalisation Regulations	<ul style="list-style-type: none"> • Tax invoices to include TIN and a QR code or authentication code. Legislation alignment with practice.
Rural electrification services	<ul style="list-style-type: none"> • Exempt if funded through the Rural Electrification Fund
Splitting of Supplies for VAT Purposes	<ul style="list-style-type: none"> • Standard rating of goods and services served as a mixed supply of entertainment.
Tax Administration	
Hardcopy vs softcopy legislation	<ul style="list-style-type: none"> • Printed law takes precedence over digital law.
Extension of Commissioner's powers	<ul style="list-style-type: none"> • To lock and secure business premises up to 180 days.

Source: Finance Act 7 of 2025

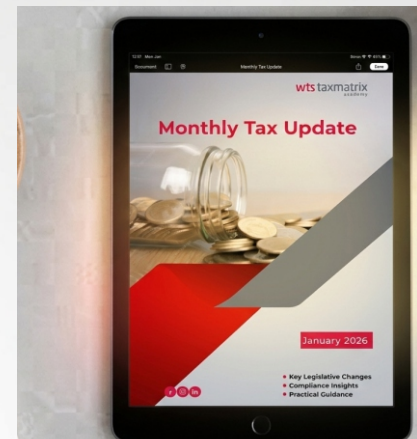
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Digital VAT Compliance in Situ: Critical Steps & Mistakes to Avoid

Introduction

The transition by the ZIMRA to TaRMS and FDMS marks a significant move toward a paperless fiscal environment, centred on the invoice management module. The module is a digital ledger which automatically pulls tax invoices, credit notes and debit notes into TaRMS to streamline input tax claims and reduce administrative burden. However, automation is not complete. Taxpayers must manually select invoices for each tax period, apply apportionment where both taxable and exempt supplies are made and complete certain manual return fields. While the system enhances efficiency, it requires increased digital literacy and real-time oversight.

Key compliance pitfalls under the invoice management module.

1. Assuming a legally valid invoice will automatically be claimable

With the new system, businesses may fail to claim input tax because invoices have not been successfully pulled from FDMS into TaRMS. This may result from errors in data transmission into FDMS, backend integration delays, obsolete or non-compliant fiscal devices used by suppliers, or internet connectivity disruptions at supplier level.

In some cases, an invoice contains all required statutory features and validates on the portal without errors yet fails to appear in the Invoice Management Module due to technical lag. Where an invoice is not visible, it cannot be claimed manually in the adjustments section, even if legally valid, exposing the taxpayer to potential penalties upon audit. This creates friction where system logic overrides legislative logic, effectively restricting a lawful VAT claim protected under the VAT Act.

General Compliance Approach - Electronic pre-filing reconciliation and verification of invoices before payment are essential. Real-time checks, particularly for higher-value transactions, help ensure visibility within the Invoice Management Module prior to VAT submission. Where invoices fail to synchronise, taxpayers should engage the supplier and, where necessary, the Zimbabwe Revenue Authority to resolve the digital lapse rather than attempting manual claims. Maintaining valid fiscal invoices and related correspondence strengthens the audit trail.

These issues often stem from communication delays between point-of-sale systems and ZIMRA's backend, obsolete supplier fiscal devices, or internet connectivity failures at supplier level. Continuous supplier engagement and internal monitoring therefore form part of effective digital compliance.

2. Overlooking digital validation requirements

Input tax may be denied where invoice data contains errors such as wrong currency codes, incorrectly calculated VAT amounts, invalid invoice signatures, incorrect tax rates, failure to provide a reason for

issuing credit notes, or failure to reference the original invoice in the case of credit notes. Even minor technical inaccuracies may prevent validation within FDMS, thereby blocking invoices from appearing in TaRMS and resulting in the disallowance of input tax during audit.

General Compliance Approach - Meticulous verification of invoice details prior to payment is critical. Taxpayers must ensure the accuracy of VAT calculations, tax rates, currency codes, digital signatures and credit note references at source. Digital validation requirements now form part of substantive compliance, and strengthening invoice review controls reduces the risk of technical disallowances that undermine otherwise legitimate VAT claims.

3. Treating apportionment as a system function rather than a substantiated methodology

For taxpayers making both taxable and exempt supplies, apportionment is performed within the Invoice Management Module. While the system facilitates allocation, it does not replace the need for a defensible and consistently applied methodology. Inadequate support for the ratios applied within the portal may result in audit queries or adjustments.

General Compliance Approach - Taxpayers should maintain a clear external spreadsheet justifying the apportionment ratios used within the system and retain this documentation for at least six years. Although apportionment is processed digitally, the burden of justification remains with the taxpayer. System-based allocations must therefore be supported by documented rationale capable of withstanding audit scrutiny.

Conclusion

In summation, the invoice management module is a welcome relief that promises to eliminate the back-and-forth of manual VAT audits. However, the practical challenges require taxpayers to be more proactive than ever, as digital compliance is no longer a year-end activity but a daily discipline grounded in real-time verification and system oversight. Consideration may also be given to introducing a manual override or query function within the Invoice Management Module to allow valid fiscal invoices that have failed to synchronise to be uploaded, ensuring that technology facilitates rather than hinders statutory rights.



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Power Imbalance: Tax Authority's Second Bite at the Cherry

The power of ZIMRA to revisit its own decisions raises a difficult balance between administrative certainty and statutory duty. While taxpayers often rely on procedural defects or concessions by the tax authority, the law ultimately asks a deeper question: can a public body be prevented from exercising powers expressly granted by statute? This tension came into sharp focus in *Curverid Tobacco (Pvt) Ltd v ZIMRA (SC 114/25)*, where the court had to determine whether ZIMRA could issue fresh tax assessments after conceding that its earlier ones were invalid.

Background: Curverid was audited by ZIMRA for the 2013 -2017 tax years and received additional assessments for under-declared income and overstated deductions. Although Curverid disputed the findings, it paid the tax under protest. After a similar case of *Nestlé Zimbabwe (Pvt) Ltd v ZIMRA 148/21* declared such assessments invalid, ZIMRA admitted Curverid's assessments were also void. Curverid withdrew its appeal and requested a refund. Instead of refunding, ZIMRA issued fresh assessments which Curverid objected to. However, the High Court ruled in ZIMRA's favour, leading to an appeal to the Supreme Court.

Court's Reasoning and Decision: The Supreme Court of Zimbabwe dismissed Curverid's appeal and confirmed that ZIMRA's new assessments were valid. The Court ruled that the earlier assessments were void from the start and did not prevent ZIMRA from

issuing fresh assessments where tax had been underpaid. It also held that estoppel could not stop ZIMRA from carrying out its statutory duties, even after admitting errors. Finally, the Court clarified that an assessment determines tax liability, while a notice merely communicates it.

Why does this matter? Although the decision reinforces ZIMRA's power to correct its own procedural defects and reissue assessments, it highlights a clear imbalance in the legal framework. Taxpayers are not afforded a similar second opportunity: an objection or appeal stands or falls on the grounds initially raised and failure to include all relevant arguments is often fatal. Procedural errors such as approaching the wrong forum or filing out of time may lead to dismissal, with condonation granted only by leave of the court and often dependent on ZIMRA's consent. Consequently, while the revenue authority may rectify its mistakes and reassess taxpayers face significantly stricter consequences for comparable missteps, raising concerns about fairness and procedural equality in the tax dispute process.

Key Takeaway

Procedural errors by the tax authority do not extinguish a valid tax liability; its statutory powers to reassess and recover tax remain intact.



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Centralised Service Arrangements in Zimbabwe: Decoding the Risks and Mastering Compliance

Centralised service arrangements present material tax exposure because they are governed by multiple tax frameworks, including transfer pricing, the general deduction formula, statutory caps on deductibility, withholding tax, VAT, and dividend tax. The risk arises from how these rules operate together rather than from any single provision. A charge that is deductible for income tax purposes may still trigger indirect tax or deemed dividend consequences. The following outlines common technical risks and compliance failures:

Charging management fees as a fixed percentage of revenue – While simple to administer, a turnover based charge rarely reflects economic benefit and often lacks linkage to functions performed, assets used or risks assumed. Without a defensible cost base or benchmarking analysis, such arrangements are vulnerable to adjustment.

Absence of a signed inter-company agreements – Operating centralised service structures without executed contracts creates uncertainty regarding the services provided, pricing methodology and allocation basis. Retrospective or unsigned agreements weaken enforceability and audit defensibility.

Absence of proof of services rendered – Raising management fee invoices without supporting evidence such as board minutes, service reports, logbooks or time sheets creates significant exposure. In the absence of contemporaneous documentation, deductions may be disallowed.

Use of inappropriate allocation keys – Allocation of Head office costs using simplified formulas such as a flat percentage of turnover or equal distribution among subsidiaries, without reference to actual usage raises significant tax risks. Where the allocation key does not reasonably reflect economic benefit, the charge is vulnerable to adjustment or partial disallowance during audit.

Charging and recovering shareholder costs – Costs relating to investor relations, group restructuring or parent company reporting obligations are often embedded within management charges. Such ownership-related costs are generally nondeductible at subsidiary level.

Marking up third-party pass-through costs – In practice, some groups apply a standard cost-plus markup to all recharges, including third party expenses merely paid by the holding company on behalf of subsidiaries. Where the holding company performs no coordination, negotiation or risk bearing function, the recharge should ordinarily be at cost. Applying a mark-up in such cases artificially inflates deductions at subsidiary level and is frequently adjusted during audit.

Incorrect mark-ups due to lack of benchmarking – Applying margins without a defensible comparability analysis in line with Zimbabwe's transfer pricing

regulations renders the pricing unsupported. In the absence of objective support, the mark-up is vulnerable to downward adjustment during audit.

Failure to account for withholding tax and VAT on imported services – Cross border management or technical service fees may trigger withholding tax and VAT on imported services. Treating intra group payments as internal transfers rather than taxable supplies creates recurring exposure to assessments, penalties and interest.

Failure to record or scope management services in transfer pricing documentation – Deducting management fees or receiving group support without specifically analysing the transaction in the local file creates a disconnect between the tax deduction claimed and the supporting transfer pricing position. During audit, the absence of a documented functional analysis, pricing method, and allocation basis makes it difficult to justify the charge and may result in disallowance or adjustment.

Failure to limit deduction and account for dividend tax on excess – Deductions for central service fees are limited to 1% of the total allowable deductions of the paying entity. Any excess is deemed to be a dividend and subject to 15% withholding tax. Deducting amounts above the cap without accounting for the deemed dividend results in disallowance of the excess and liability for dividend withholding tax.

Transfer pricing and customs misalignment – Where related party import prices are adjusted for transfer pricing purposes but not reflected in customs declarations, inconsistencies arise. Upward adjustments may indicate underpaid duties, exposing the entity to additional duty and penalties.

Claiming input tax on unproven or excess costs – Input tax is only recoverable where goods or services are acquired for use in making taxable supplies. Where central management services are not sufficiently evidenced or are considered excessive, the input VAT claim may be denied. Failure to structure recharges correctly may result in denied input tax claims, understatement penalties or interest.

In conclusion risk mitigation in central service arrangements requires more than the existence of a group transfer pricing policy. Each Zimbabwean entity must maintain contemporaneous documentation demonstrating the nature of services received, the basis of cost allocation and the arm's length character of the charge. Written inter-company agreements, defensible allocation keys such as headcount or usage metrics, and periodic internal reviews are essential components of an effective compliance framework.

What is the key takeaway?

Tax authorities apply strict rules to deductibility of management fees. It's critical to maintain defensible documentation to succeed in tax reduction.

Rental Income Under Microscope: Compliance Gets Tighter

In recent years, the Government of Zimbabwe has progressively strengthened the taxation of rental income to improve compliance and increase visibility in the property sector. Administrative measures have included the separate reporting of rental income in TaRMS, and the declaration of property location and ownership details to access income tax deductions by tenants. Building on these reforms, the Presumptive Rental Income Tax was introduced through the Finance Act No. 7 of 2025, effective 1 January 2026. The measure seeks to formalise the taxation of commercial property rentals and broaden revenue collection from the sector.

Key compliance considerations under the presumptive rental income tax

1. Understanding who falls within the tax net

The tax applies to a "registrable proprietor," defined broadly to include any landlord, owner, lessee or sub lessee receiving rental income from premises used by tenants for trade, business or occupation. Purely residential rentals fall outside the scope of the tax and where properties are mixed use, only the portion relating to commercial activity becomes subject to the presumptive tax. This wide definition means that liability may arise even where the recipient of rental income is not the legal owner of the property but receives rental proceeds under lease or sub lease arrangements.

General Compliance Approach – Property owners should review lease arrangements and clearly allocate income where properties have both residential and commercial use.

2. Implications of the final tax regime

The tax is charged at 15% of gross rental income and treated as a final tax, meaning no deductions are allowed for expenses such as maintenance, security or management fees etc. The tax cannot be credited or offset against normal income tax liabilities. For tenants, rental expenses remain tax deductible where the beneficial owner and location of the property is disclosed. Failure to disclose these details results in the rental expense being disallowed.

General Compliance Approach – Landlords should assess the financial impact of the final tax structure. On the other hand, tenants should ensure that lease documentation and supporting records clearly disclose beneficial ownership and property location information to safeguard the deductibility of rental expenses.

3. Reporting, enforcement and interaction with other taxes

Returns are due by the 5th day of the following month, with payment due within 10 days after rental income is received. Noncompliance may result in penalties equal to 100% of unpaid tax and failure to register as registrable person does not remove liability. Estate agents, trustees and intermediaries

receiving rental income may be treated as statutory agents responsible for ensuring the presumptive rental income tax is remitted before disbursing rental proceeds. Where landlords remain non-compliant, ZIMRA may appoint tenants as agents to remit the tax directly.

Commercial rentals may also remain subject to VAT, meaning landlords may account for both VAT and presumptive rental income tax. Landlords who were already registered and declaring rental income before 31 December 2025 may continue under the normal income tax system. However, new registrations from 1 January 2026 automatically fall within the presumptive regime.

General Compliance Approach – Landlords, statutory agents and tenants should review lease agreements, accounting systems and internal controls to ensure they accommodate the new monthly reporting and payment obligations. Early engagement with ZIMRA and clear documentation of rental arrangements will assist in reducing compliance risks under the new regime.

In summation, the presumptive rental income tax represents another step in the Government's broader effort to strengthen transparency and compliance within the property sector. While the regime aims to simplify tax administration and expand the tax base, its practical application introduces new compliance obligations and potential cost implications for landlords and businesses leasing commercial premises. Proactive review of lease structures, reporting processes and tax positions will therefore be essential to navigating the new framework effectively.



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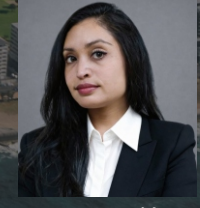
Patrick Mawire
Co-founder & Principal
Hepta Advisory
Zambia



Terry Muli
International Tax & Transfer Pricing
Expert Partner, GSFGI
Kenya



Tafadzwa Mhonde
Tax Director
WTS Tax Matrix
Zimbabwe



Roxanna Naidoo
Head of Global Strategy
Latita Africa
South Africa

Conference Fees Per Person (USD)

Options	Full Package	Own Transport	Conference Only	Deadline
Standard	2,650	2,270	2,030	31/03/26
Late	2,780	2,380	2,055	14/04/26

*Full Package includes conference fee, travel costs, accommodation, meals and activities

*10% Discount for one Delegate per TaxPro Access Membership

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Insolvency & Integrity: Tax Obligations Remain Intact

The refusal by the Zimbabwe Revenue Authority (ZIMRA) to issue a Tax Clearance Certificate (TCC) raised an important question about the limits of corporate rescue protection. In *ZIMRA v Pacific Cigarette Company (Pvt) Ltd and Another SC15/26*, the court had to decide whether withholding a TCC amounted to a prohibited "enforcement action" under insolvency law, or whether it was simply a lawful exercise of statutory power.

Background: Pacific Cigarette Company (Pvt) Ltd entered corporate rescue proceedings after accumulating tax arrears of over US\$19 million. While under rescue, the company applied for a Tax Clearance Certificate which ZIMRA refused to issue because of the outstanding tax debt and lack of satisfactory payment arrangements. Pacific argued that, since it was under corporate rescue, ZIMRA's refusal amounted to an enforcement action barred by the Insolvency Act moratorium. The High Court agreed with Pacific and ordered ZIMRA to issue the TCC. ZIMRA appealed to the Supreme Court.

Court's Reasoning and Decision: On appeal, the Supreme Court overturned the High Court decision and ruled in favour of ZIMRA. The Court held that refusing to issue a TCC is not an enforcement action but a routine administrative decision made in terms

of ZIMRA's statutory powers. It explained that enforcement actions involve coercive legal steps such as court proceedings or asset attachment not the withholding of a statutory certificate. The Court further emphasized that tax obligations arise automatically by operation of law and are not suspended merely because a company is under corporate rescue. Since Pacific had unpaid taxes and did not meet the conditions for TCC, ZIMRA was entitled to refuse issuance. The appeal was therefore allowed with costs.

Why does this matter? The judgment confirms that ZIMRA can continue carrying out its normal tax duties even if a company is under corporate rescue. It makes it clear that being under corporate rescue does not stop ZIMRA from refusing to issue important tax documents, like a Tax Clearance Certificate, if taxes are unpaid. In simple terms, corporate rescue does not protect a company from its tax responsibilities.

Key Takeaway

Corporate rescue protects companies from creditor enforcement actions, but it does not suspend tax liabilities or prevent ZIMRA from exercising its lawful administrative powers. Tax compliance remains a prerequisite for a Tax Clearance Certificate.



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- Strategic Industry Lobbying

Speakers



Marvellous Tapera
Managing Partner
WTS Tax Matrix
Zimbabwe



Keitumetse Sesana
Deputy Chief Executive Officer
South African Institute of Taxation
South Africa



Theophilus Tawiah
Managing Partner
WTS Nobisfields
Ghana



Simon Gwenzi
Chief Executive Officer
Platinum Tax Consultancy
Zimbabwe



Rosewintar Manjowe CA(Z)
Managing Partner
Thaine Business Services
Zimbabwe



Tapiwa Chizana
Founder & Managing Partner
ACR Solutions
Zimbabwe



Winnet Chitotombe
Chief Executive Officer
NASH Paints Group
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Manyara Chigunduru
Managing Partner
Marianhill Chartered Accountants
Zimbabwe



Temba Ruvingo
Finance Director
AFC Commercial Bank
Zimbabwe



Fungai M Charumbira CA(Z)
Education, Quality & Development Manager
Public Accountants & Auditors Board
Zimbabwe



Pfidzai Englibert Gwara
Managing Director
Jester Media Services - Print Division
Zimbabwe



Tafadzwa Mhonde
Tax Director
WTS Tax Matrix
Zimbabwe



Simelinkosi Mangena
Assistant Manager
WTS Tax Matrix Academy
Zimbabwe

Conference Fees Per Person (USD)

Options	Full Package	Own Transport	Conference Only	Deadline
Standard	2,490	2,070	1,630	30/04/26
Late	2,570	2,230	1,790	19/05/26

*Full Package includes conference fee, travel costs, accommodation, meals and activities

*10% Discount for one Delegate per TaxPro Access Membership

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Programme

DAY 1

Time	Topic/Facilitator
12:00 -12:30	Arrival
12:30 -13:30	Lunch
13:30 - 15:30	Check-in & Victoria Falls Tour (Optional)
15:30 - 15:40	Welcome Remarks Simelinkosi Mangena Assistant Manager WTS Tax Matrix Academy Zimbabwe
15:40 - 15:50	Opening Remarks Marvellous Tapera Chief Executive Officer WTS Tax Matrix Academy Zimbabwe
15:50 - 16:35	ESG Reporting & Tax Disclosure: Frameworks for Integrating Reporting, Transparency & Accountability Fungai Charumbira Technical Manager PAAB Zimbabwe Rosewinter Manjowe CA(Z) Managing Partner Thaine Business Services Zimbabwe Tapiwa Chizana Founder & Managing Partner ACR Solutions Zimbabwe
16:35 - 18:00	Refreshing
18:00 Till Late	Chipala Bush Dinner

DAY 2

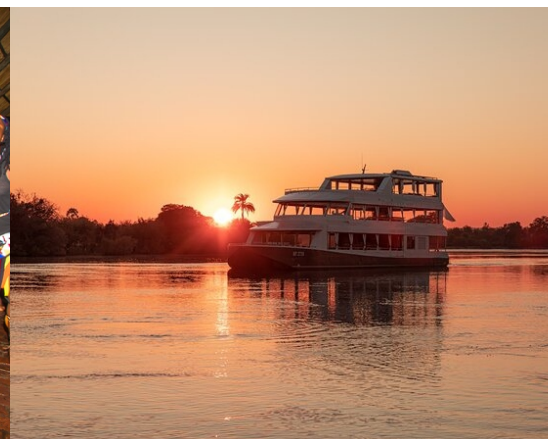
Time	Topic/Facilitator
08:10 - 09:15	2026 Tax & Accounting Updates: Implications & Tax Strategies for Value Protection Tafadzwa Mhonde Tax Director WTS Tax Matrix Zimbabwe Manyara Chigunduru Managing Partner Marianhill Chartered Accountants Zimbabwe Fungai Charumbira Technical Manager PAAB Zimbabwe Zimbabwe Revenue Authority Representative
09:15 - 09:55	Employee Compensation & Benefits: Effective Structuring for Managing Tax Exposure & Minimising Tax Leakage Rosewinter Manjowe CA(Z) Managing Partner Thaine Business Services Zimbabwe Manyara Chigunduru Managing Partner Marianhill Chartered Accountants Zimbabwe Simelinkosi Mangena Assistant Manager WTS Tax Matrix Academy Zimbabwe Zimbabwe Revenue Authority Representative
09:55 - 10:00	Commercial Break
10:00 - 10:30	Tea Break
10:30 - 11:20	Rising Tax Audits Scrutiny: Exposure Identification, Building Defensible Records & Dispute Resolution Strategies Keitumetse Sesana Acting Deputy Chief Executive SAIT South Africa Tafadzwa Mhonde Tax Director WTS Tax Matrix Zimbabwe Manyara Chigunduru Managing Partner Marianhill Chartered Accountants Zimbabwe Zimbabwe Revenue Authority Representative
11:20 - 12:05	Pricing the Intangibles & Central Services: Traps, Pitfalls, Documentation & Defensible TP Positions Keitumetse Sesana Acting Deputy Chief Executive SAIT South Africa Theophilus Tawiah Managing Partner WTS Nobisfields Ghana Marvellous Tapera Chief Executive Officer WTS Tax Matrix Academy Zimbabwe Winnet Chitotombe Chief Executive Officer NASH Paints Group Zimbabwe Zimbabwe Revenue Authority Representative
12:05 - 12:10	Commercial Break
12:10 - 12:55	Customs & Transfer Pricing: Navigating TP Adjustments & Customs Valuation Overlap Keitumetse Sesana Acting Deputy Chief Executive SAIT Marvellous Tapera Managing Partner WTS Tax Matrix Theophilus Tawiah Managing Partner WTS Nobisfields Ghana Zimbabwe Revenue Authority Representative
12:55 - 13:00	Commercial Break
13:00 - 14:00	Lunch Break
14:00 - 16:00	Focus Groups (Interactive Sessions & Sector Reports): Sector Specific-Tax Challenges, Insights, Guidance & Delegates Q&A Cluster One: Agriculture, Retail & Manufacturing - Simon Gwenzi & Simelinkosi Mangena Cluster Two: Mining, Energy & Construction - Tafadzwa Mhonde & Winnet Chitotombe Cluster Three: Financial Services (Banking, Asset Managers, Moneylenders, Insurance, Medical & Pension) - Marvellous Tapera & Themba Ruvingo Cluster Four: Mobile Network Operators & Digital Sectors - Irvine Maboto & Lorean Magaramombe Cluster Five: Public sector & State-Owned Enterprises - Arnold Tondhlana & Fungai Charumbira Cluster Six: Hospitality Industry (Hotels, Travel Agents & Tourism) - Rosewinter Manjowe & Tariro Chimboza
16:00 - 18:00	Refreshing
18:00 Till Late	Boma Dinner

DAY 3

Time	Topic/Facilitator
08:10 - 08:45	Leveraging the Tax Framework: Rebates, Incentives, Exemptions & Reliefs Measures Tafadzwa Mhonde Tax Director WTS Tax Matrix Zimbabwe Pfidzai Gwara Managing Director Jester Media Services – Print Division Zimbabwe Simon Gwenzi Chief Executive Officer Platinum Tax Consultancy Zimbabwe
08:45 - 09:30	VAT Digital Age: The New Shape of Compliance, Managing Risk, Documentation & Defensible Records Tafadzwa Mhonde Tax Director WTS Tax Matrix Zimbabwe Simon Gwenzi Chief Executive Officer Platinum Tax Consultancy Zimbabwe Winnet Chitotombe Chief Executive Officer NASH Paints Group Zimbabwe Zimbabwe Revenue Authority Representative
09:30 - 09:35	Commercial Break
09:35 - 10:10	Unpacking Corporate Income Tax Complexities: Challenges, Headaches & Proposals for Tax Reforms Rosewinter Manjowe CA(Z) Managing Partner Thaine Business Services Zimbabwe Marvellous Tapera Managing Partner WTS Tax Matrix Zimbabwe Fungai Charumbira Technical Manager PAAB Zimbabwe Zimbabwe Revenue Authority Representative
10:10 - 10:40	Tea Break
10:40 - 11:10	Keynote Address: ZIMRA Digital Transformation - Vision for 2026 & Beyond Zimbabwe Revenue Authority - Commissioner General
11:10 - 11:40	Keynote Speech and Official Opening: Strategic direction for Tax Reform, Domestic Resource Mobilisation & Fiscal Consolidation Minister of Finance, Investment Promotion and Economic Development
11:40 - 11:50	Commercial & Health Break
11:50 - 12:50	Tax Policy & Reform: Are Current Incentives Driving Growth that Benefits Both the Economy & Businesses? (Plenary Session Debate) Winnet Chitotombe Chief Executive Officer NASH Paints Group Zimbabwe Marvellous Tapera Chief Executive Officer WTS Tax Matrix Zimbabwe Pfidzai Gwara Managing Director Jester Media Services – Print Division Zimbabwe Zimbabwe Revenue Authority Representative
12:50 - 13:00	Closing Remarks Marvellous Tapera Chief Executive Officer WTS Tax Matrix Zimbabwe
13:00 - 14:00	Lunch Break
14:00 - 15:00	Refreshing
15:00 - 18:00	Activities
18:00 - 18:30	Refreshing
18:30 Till Late	WTS Tax Matrix Academy – Gala Dinner

DAY 3

Time	Topic/Facilitator
08:00 - 10:00	Checkout & Airport Transfers

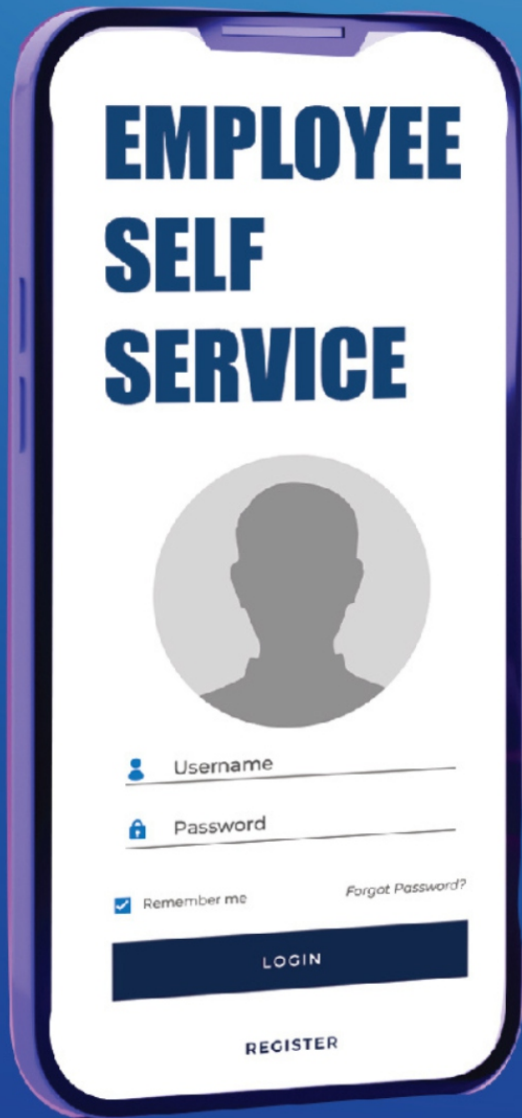




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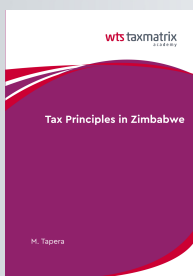
SCAN ME

2026

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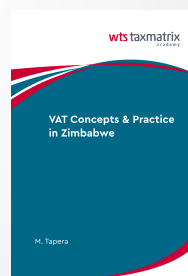
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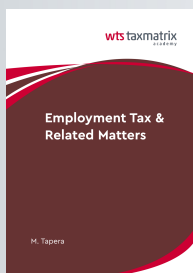
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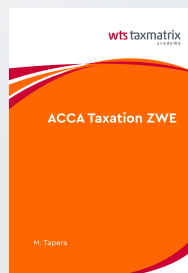
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- Quad Bikes

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Business School Calendar

2026

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Conferences

Description	Date	Duration	Venue	Investment
4th Executive Tax Summit Africa	15 - 18 April 2026	4 Days	Southern Sun Hotel, Cape Town	US\$2650
10th Annual Tax Conference	20 - 23 May 2026	4 Days	Elephant Hills Resort, Vic Falls	US\$2490
8th Tax Summer School	30 September - 03 October 2026	4 Days	Troutbeck Resort, Nyanga	TBA

NB: 10% Discount for one Delegate per TaxPro Access Membership

Seminars (Harare)

Description	Date	Duration	Venue	Investment
Income Tax & Transfer Pricing Seminar	22 April 2026	08:30am - 1pm	Cresta Sango, Msasa	US\$130
Managing Tax Compliance Seminar	16 June 2026	08:30am - 1pm	TBA	US\$130
Payroll Tax Seminar	19 August 2026	08:30am - 1pm	TBA	US\$130
Year End Income Tax & Budget Seminar	03 December 2026	08:30am - 1pm	TBA	US\$130

NB: US\$85 for one Delegate per TaxPro Access Membership

Seminars (Bulawayo)

Description	Date	Duration	Venue	Investment
Income Tax & Transfer Pricing Seminar	28 April 2026	08:30am - 1pm	TBA	US\$90
Managing Tax Compliance Seminar	18 June 2026	08:30am - 1pm	TBA	US\$90
Payroll Tax Seminar	20 August 2026	08:30am - 1pm	TBA	US\$90

NB: US\$50 for one Delegate per TaxPro Access Membership

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