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Company formation in Zimbabwe

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Flag



Coat of arms

Common form	Private limited company (Companies and Other Business Entities Act 2019)
Registry	Companies and Intellectual Property Office (Registrar of Companies)
Minimum capital	No statutory minimum
Directors	1 director, who must live in Zimbabwe
Local director	At least one director must live in Zimbabwe
Corporate tax	25.75% (24% plus a 3% AIDS levy)
VAT / sales tax	15.5% from 1 January 2026
Typical timeline	Often 1–3 weeks
Tax treaties	Domestic rates and treaty list [3]
Currency	Zimbabwe gold (ZiG) and US dollar

In short: To set up a company in Zimbabwe, most founders form a private limited company, registered with the Companies and Intellectual Property Office (Registrar of Companies). Minimum capital: no statutory minimum. Corporate tax: 25.75% (24% plus a 3% AIDS levy). Registration: often 1–3 weeks (as of November 2026).

Short guide. Tax figures come from the sources listed under References; company-law details summarise official guidance and can change. Confirm requirements with the Companies and Intellectual Property Office (Registrar of Companies) before filing.

Companies in **Zimbabwe** are registered under the **Companies and Other Business Entities Act 2019**. Corporate tax is 24% plus a 3% AIDS levy, and the 2026 budget raised VAT to 15.5% and reintroduced withholding tax on interest paid to non-residents.

Business structures

Most founders in Zimbabwe form a private limited company, registered with the Companies and Intellectual Property Office (Registrar of Companies). Other forms are listed below.

- **Private limited company** – the usual company form for private businesses

Requirements

Minimum share capital in Zimbabwe (2026): no statutory minimum. Directors required: 1 director, who must live in Zimbabwe. Local resident director: at least one director must live in Zimbabwe.

- A company name that is available, checked with the registry.
- Share capital: no statutory minimum.
- Directors: 1 director, who must live in Zimbabwe.
- Local residency: at least one director must live in Zimbabwe.
- A registered office address in Zimbabwe.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Zimbabwe (2026): often 1–3 weeks. The usual steps are:

1. Choose the company form and check that the name is available.

2. Prepare and sign the articles of association.
3. File the registration with the Companies and Intellectual Property Office (Registrar of Companies).
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Zimbabwe Revenue Authority (ZIMRA).

Taxation

The corporate tax rate in Zimbabwe in 2026 is 25.75% (24% plus a 3% AIDS levy). Standard VAT or sales tax: 15.5% from 1 January 2026.

Tax	Rate and notes
Corporate income tax	25.75% (24% plus a 3% AIDS levy)
VAT / indirect tax	15.5% from 1 January 2026
Withholding tax on dividends to non-resident companies	15%

Ongoing compliance

Annual compliance in Zimbabwe: Companies file annual financial statements and tax returns with the Zimbabwe Revenue Authority (ZIMRA), and keep their details up to date with the Companies and Intellectual Property Office.

Double tax treaties

Zimbabwe has around 15 double tax treaties.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
15%	15%	15%

The reduced rate for each partner country is set by the treaty concerned; confirm it with the tax authority.

Domestic rates from the sources listed under References. Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Zimbabwe?

Typical registration time in Zimbabwe: often 1–3 weeks (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Zimbabwe?

Minimum share capital in Zimbabwe: no statutory minimum (as of November 2026).

What is the corporate tax rate in Zimbabwe in 2026?

The corporate tax rate in Zimbabwe in 2026 is 25.75% (24% plus a 3% AIDS levy). See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Zimbabwe?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Zimbabwe: at least one director must live in Zimbabwe.

What withholding tax applies to dividends paid from Zimbabwe?

Zimbabwe withholds 15% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

Official registries and resources

The official websites of the Companies and Intellectual Property Office (Registrar of Companies) and the Zimbabwe Revenue Authority (ZIMRA) have not yet been verified by our editors, so they are not linked here. Use the names above to find them, and beware of unofficial look-alike sites.

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in South Africa
- Company formation in Mauritius
- Company formation in Angola
- Company formation in Botswana
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Zimbabwe: Direct and indirect tax proposals in 2026 budget . KPMG. Accessed November 2026.
2. Zimbabwe: Quick rates and dates . PwC Worldwide Tax Summaries. Accessed November 2026.
3. Corporate Tax Rate in Zimbabwe . Trading Economics. Accessed November 2026.

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