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Empowering growth Changing the playing field

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PwC helps organisations and individuals create the value they're looking for. We're a network of firms in 157 countries with more than 184,000 people who are committed to delivering quality in assurance, tax and advisory services. Tell us what matters to you and find out more by visiting us at www.pwc.com

In Africa, we're the largest provider of professional services with PwC member firms in 31 countries and 8,400 people. Our firms may also offer services in an additional 26 countries in Africa. Combining global expertise with local know-how, our people can help you grow and manage change wherever you operate in Africa.

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Disclaimer: We have issued this calendar to help remind our clients of important dates of filing tax returns and making tax payments. It covers corporate and individual income tax, withholding tax, PAYE, NSSF, NHIF, VAT, Excise duty and Catering levy. There are a number of other taxes and fees payable to central or local government, which have not been included. Although we have taken all reasonable care in compiling this calendar, we do not accept responsibility for any errors or inaccuracies contained in the calendar. If you notice any discrepancies, please let us know so that we can correct future editions. This calendar is also available electronically. If you would like an electronic copy, please visit www.pwc.com/ke

Our Tax Services

At PwC we understand that your tax outcomes and savings are dependent on the expertise, experience and commitment of your tax advisors. To achieve the best outcomes, we offer our clients a comprehensive range of tax and related services supported by our best assets – our specialist consultants.

Business Start-up and Structuring

- Structuring investments, operating entities and transactions
- Tax registrations
- Applications for tax incentives and exemptions

Compliance Management and Process Services

- Preparation, review and filing tax returns
- Management of filing and payments
- Assistance with appeals and objections
- Applications for waivers of penalties and interest
- Refunds and set off of overpayments
- Correspondence and meetings with KRA
- Managing KRA audits and reviews

Corporate Tax Planning and Advisory

- Corporate reorganisations
- Mergers & acquisitions
- Sale of business

- Investment financing
- Withholding tax
- Tax health check – compliance assurance reviews

Customs and Excise

- Compliance assurance reviews
- Excise audit support
- Tariff classifications
- Advice on rules of origin – EAC and Comesa
- Managing customs reviews and investigations
- Support of customs post clearance audit

Immigration Services (Global Visa Solutions)

- Applications for immigration permits and special passes
- Advice on immigration permit categories and requirements
- Immigration compliance reviews

Individual Tax and Payroll Services (International Assignment Services)

- Monthly payroll processing
- Preparation of PAYE returns
- Remuneration and benefits planning
- Preparation of individual self-assessment tax returns
- Advice on NSSF and NHIF

- PAYE compliance reviews and health checks
- Managing KRA audits and reviews
- Expatriate tax consulting
- Drafting or reviewing employment contracts and policies

Tax Training Solutions

- Tailored client training on PAYE, VAT, Corporate tax and WHT
- Advance tax seminars, programmes for financial and tax managers
- Budget analysis and briefings
- Customs and Excise

Transfer Pricing

- Transfer pricing documentation
- KRA transfer pricing audit support
- Transfer pricing planning
- Transfer pricing dispute resolution services

VAT Planning and Compliance

- Optimising recovery of input VAT
- Reverse VAT on services from abroad
- Inter-company and group transactions
- Getting refunds of withholding VAT
- VAT and duty remissions and refunds on capital investments
- VAT health check – compliance assurance reviews
- Managing KRA audits and reviews

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2014

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2014

The PwC African footprint



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¹ South Region = Botswana, Mozambique, Namibia, South Africa, Swaziland, Zimbabwe

² East Region = Kenya, Uganda, Tanzania, Mauritius, Rwanda & Zambia

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⁴ Francophone Africa = Cameroon, Chad, Congo (Republic of), DRC / Congo (Democratic Republic of), Cote d'Ivoire, Equatorial Guinea, Gabon, Guinea (Conakry), Madagascar, Senegal

february

2014



Securing oil & gas

07

PAYE due for January 2014 (by concession
NHIF due for January 2014)
Catering levy returns and payment for
January 2014

10

National Industrial Training Authority
(NITA) Levy - January 2014

14

NSSF due for January 2014

Instalment for year-ends

February	25%	(4th for 2014)
May	25%	(3rd for 2014)
August	25%	(2nd for 2014)
October	25%	(1st for 2014)

20

Farming instalment for year-ends

February	25%	(2nd for 2014)
May	75%	(1st for 2014)

20

File returns and pay withholding tax due in
respect of January 2014 transactions
VAT return and payment due date for January
2014
Excise duty payment due date for January
2014

28

File self assessment tax returns for August
2013 year-ends
Pay balance of tax for October 2013 year-end
File 2013 year-end withholding tax returns
File 2013 year-end PAYE returns
NHIF due for February 2014 (by concession
payment can be made on 7th March 2014)

mon	tue	wed	thu	fri	sat	sun	mon	tue	wed	thu	fri	sat	sun
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10	11	12	13	14	15	16	17	18	19	20	21	22	23
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24	25	26	27	28
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march

2014



mon	tue	wed	thu	fri	sat	sun	mon	tue	wed	thu	fri	sat	sun
					1	2	3	4	5	6	7	8	9
10	11	12	13	14	15	16	17	18	19	20	21	22	23
24	25	26	27	28	29	30	31						

Preventing cyber crime

07

PAYE due for February 2014 (by concession
NHIF due for February 2014)
Catering levy returns and payment for
February 2014

10

National Industrial Training Authority
(NITA) Levy - February 2014

14

NSSF due for February 2014

Instalment for year-ends

March	25%	(4th for 2014)
June	25%	(3rd for 2014)
September	25%	(2nd for 2014)
November	25%	(1st for 2014)

20

Farming instalment for year-ends

March	25%	(2nd for 2014)
June	75%	(1st for 2014)

20

File returns and pay withholding tax due in
respect of February 2014 transactions
VAT return and payment due date for
February 2014
Excise duty payment due date for February
2014

31

File self assessment tax returns for September
2013 year-ends
Pay balance of tax for November 2013 year-
ends

april

2014



mon	tue	wed	thu	fri	sat	sun	mon	tue	wed	thu	fri	sat	sun
	1	2	3	4	5	6	7	8	9	10	11	12	13
14	15	16	17	Good Friday 18	19	20	Easter Monday 21	22	23	24	25	26	27
28	29	30											

Let your tax be our headache - FATCA (Foreign Account Tax Compliance Act)

01 NHIF due for March 2014 (by concession payment can be made by 9th April 2014)

09 PAYE due for March 2014 (by concession NHIF due for March 2014)
Catering levy returns and payment for March 2014
Quarterly PAYE returns (Jan - March 2014)

10 National Industrial Training Authority (NITA) Levy - March 2014

15 NSSF due for March 2014

Individuals - instalment tax (1st for 2014)

Instalment for year-ends

April	25%	(4th for 2014)
July	25%	(3rd for 2014)
October	25%	(2nd for 2014)
December	25%	(1st for 2014)

17 Farming instalment for year-ends

April	25%	(2nd for 2014)
July	75%	(1st for 2014)

File returns and pay withholding tax due in respect of March 2014 transactions
VAT return and payment due date for March 2014
Excise duty payment due date for March 2014

File self assessment tax returns for October 2013 year-ends

30 Pay balance of tax for Dec 2013 year-ends
Individuals-pay balance of 2013 self assessment tax
NHIF due for April 2014 (by concession payment can be made by 9th May 2014)

may

2014



Powering businesses

09

PAYE due for April 2014 (by concession, NHIF payment can be made by 9th May 2014)
Catering levy returns and payment for April 2014
National Industrial Training Authority (NITA) Levy - April 2014

15

NSSF due for April 2014

Instalment for year-ends

May	25%	(4th for 2014)
August	25%	(3rd for 2014)
November	25%	(2nd for 2014)
January	25%	(1st for 2015)

20

Farming instalment for year-ends

May	25%	(2nd for 2014)
August	75%	(1st for 2014)

20

File returns and pay withholding tax due in respect of April 2014 transactions
VAT return and payment due date for April 2014
Excise duty payment due date for April 2014

30

File self assessment tax returns for November 2013 year-ends
Pay balance of tax for January 2014 year-end
NHIF due for May 2013 (by concession payment can be made by 9th June 2014)

mon	tue	wed	thu	fri	sat	sun	mon	tue	wed	thu	fri	sat	sun
			<i>Labour Day</i> 1	2	3	4	5	6	7	8	9	10	11
12	13	14	15	16	17	18	19	20	21	22	23	24	25
26	27	28	29	30	31								

june

2014



Growing local industries

09

PAYE due for May 2014 (by concession NHIF payment due for May 2014)
Catering levy returns and payment for May 2014

10

National Industrial Training Authority (NITA) Levy - May 2014

13

NSSF due for May 2014

Individuals - instalment tax (2nd for 2014)

Instalment for year-ends

June	25%	(4th for 2014)
September	25%	(3rd for 2014)
December	25%	(2nd for 2014)
February	25%	(1st for 2015)

Farming instalment for year-ends

June	25%	(2nd for 2014)
September	75%	(1st for 2014)

20

File returns and pay withholding tax due in respect of May 2014 transactions

VAT return and payment due date for May 2014

Excise duty payment due date for May 2014

20

File self assessment tax returns for December 2013 year-ends

Pay balance of tax for February 2014 year-end
Individuals-file self assessment returns for year 2013

Surrender 2013 NHIF cards and end year returns

30

mon	tue	wed	thu	fri	sat	sun	mon	tue	wed	thu	fri	sat	sun
						<i>Madaraka Day</i> 1	2	3	4	5	6	7	8
9	10	11	12	13	14	15	16	17	18	19	20	21	22
23	24	25	26	27	28	29	30						

july

2014



mon	tue	wed	thu	fri	sat	sun	mon	tue	wed	thu	fri	sat	sun
	1	2	3	4	5	6	7	8	9	10	11	12	13
14	15	16	17	18	19	20	21	22	23	24	25	26	27
28	29	30	31										

Promoting tourism

01 NHIF due for June 2014 (by concession payment can be made by 9th July 2014)

09 PAYE due for June 2014 (by concession NHIF payment due for June 2014)
Catering levy returns and payment for June 2014
Quarterly PAYE returns (April – June 2014)

10 National Industrial Training Authority (NITA) Levy - June 2014

15 NSSF due for June 2014

Instalment for year-ends

July	25%	(4th for 2014)
October	25%	(3rd for 2014)
January	25%	(2nd for 2015)
March	25%	(1st for 2015)

18 **Farming instalment for year-ends**
July 25% (2nd for 2014)
October 75% (1st for 2014)

18 File returns and pay withholding tax due in respect of June 2014 transactions
VAT return and payment due date for June 2014
Excise duty payment due date for June 2014

31 File self assessment tax returns for January 2014 year-ends
Pay balance of tax for March 2014 year-ends

august

2014



Accessibility redefined

01

NHIF due for July 2014 (by concession payment can be made by 8th August 2014)

08

PAYE due for July 2014 (by concession NHIF due for July 2014)
Catering levy returns and payment for July 2014
National Industrial Training Authority (NITA) Levy - July 2014

15

NSSF due for July 2014

Instalment for year-ends

August	25%	(4th for 2014)
November	25%	(3rd for 2014)
February	25%	(2nd for 2015)
April	25%	(1st for 2015)

20

Farming instalment for year-ends

August	25%	(2nd for 2014)
November	75%	(1st for 2014)

20

File returns and pay withholding tax due in respect of July 2014 transactions
VAT return and payment due date for July 2014
Excise duty payment due date for July 2014

29

File self assessment tax returns for February 2014 year-ends
Pay balance of tax for April 2014 year-ends

mon	tue	wed	thu	fri	sat	sun	mon	tue	wed	thu	fri	sat	sun
				1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20	21	22	23	24
25	26	27	28	29	30	31							

september

2014



mon	tue	wed	thu	fri	sat	sun	mon	tue	wed	thu	fri	sat	sun
1	2	3	4	5	6	7	8	9	10	11	12	13	14
15	16	17	18	19	20	21	22	23	24	25	26	27	28
29	30												

Automating our mines

01 NHIF due for August 2014 (by concession payment can be made by 9th September 2014)

09 PAYE due for August 2014 (by concession NHIF due for August 2014)
Catering levy returns and payment for August 2014

10 National Industrial Training Authority (NITA) Levy - August 2014

15 NSSF due for August 2014

Individuals - instalment tax (3rd for 2014)

Instalment for year-ends

September	25%	(4th for 2014)
December	25%	(3rd for 2014)
March	25%	(2nd for 2015)
May	25%	(1st for 2015)

Farming instalment for year-ends

September	25%	(2nd for 2014)
December	75%	(1st for 2014)

19 File returns and pay withholding tax due in respect of August 2014 transactions
VAT return and payment due date for August 2014
Excise duty payment due date for August 2014

30 File self assessment tax returns for March 2014 year-ends
Pay balance of tax for May 2014 year-ends

october

2014



Bridging the infrastructure gap

01 NHIF due for September 2014 (by concession payment can be made by 9th October 2014)

09 PAYE due for September 2014 (by concession NHIF due for September 2014)
Catering levy returns and payment for September 2014
Quarterly PAYE returns (June – September 2014)

10 National Industrial Training Authority (NITA) Levy

15 NSSF due for September 2014

Instalment for year-ends

October	25%	(4th for 2014)
January	25%	(3rd for 2015)
April	25%	(2nd for 2015)
June	25%	(1st for 2015)

Farming instalment for year-ends

October	25%	(2nd for 2014)
January	75%	(1st for 2015)

17 File returns and pay withholding tax due in respect of September 2014 transactions
VAT return and payment due date for September 2014
Excise duty payment due date for September 2014

31 File self assessment tax returns for April 2014 year-ends
Pay balance of tax for June 2014 year-ends
NHIF due for October 2014 (by concession payment can be made by 7th November 2014)

mon	tue	wed	thu	fri	sat	sun	mon	tue	wed	thu	fri	sat	sun
		1	2	3	4	5	6	7	8	9	10	11	12
13	14	15	16	17	18	19	20	21	22	23	24	25	26
27	28	29	30	31									

Mashujaa Day

november

2014



Driving the economy

07

PAYE due for October 2014 (by concession
NHIF due for October 2014)
Catering levy returns and payment for
October 2014

10

National Industrial Training Authority
(NITA) Levy - October 2014

14

NSSF due for October 2014

Instalment for year-ends

November	25%	(4th for 2014)
February	25%	(3rd for 2015)
May	25%	(2nd for 2015)
July	25%	(1st for 2015)

20

Farming instalment for year-ends

November	25%	(2nd for 2014)
February	75%	(1st for 2015)

File returns and pay withholding tax due in
respect of October 2014
transactions

20

VAT return and payment due date for October
2014
Excise duty payment due date for October
2014

28

File self assessment tax returns for May 2014
year-ends
Pay balance of tax for July 2014 year-ends

mon	tue	wed	thu	fri	sat	sun	mon	tue	wed	thu	fri	sat	sun
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10	11	12	13	14	15	16	17	18	19	20	21	22	23
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24	25	26	27	28	29	30
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december

2014



Making health accessible to all

01 NHIF due for November 2014 (by concession payment can be made by 9th December 2014)

09 PAYE due for November 2014 (by concession NHIF due for November 2014)
Catering levy returns and payment for November 2014

10 National Industrial Training Authority (NITA) Levy - November 2014

15 NSSF due for November 2014

Individuals - Instalment tax (4th for 2014)

Instalment for year-ends

December	25%	(4th for 2014)
March	25%	(3rd for 2015)
June	25%	(2nd for 2015)
August	25%	(1st for 2015)

Farming instalment for year-ends

December	25%	(2nd for 2014)
March	75%	(1st for 2015)

19 File returns and pay withholding tax due in respect of November 2014 transactions
VAT return and payment due date for November 2014
Excise duty payment due date for November 2014

31 File self assessment tax returns for June 2014 year-ends
Pay balance of tax for August 2014 year-ends
NHIF due for December 2014 (by concession payment can be made by 9th January 2015)

mon tue wed thu fri sat **sun** mon tue wed thu fri sat **sun**

1 2 3 4 5 6 **7** 8 **9** **10** 11 Jamhuri Day **12** 13 **14**

15 16 17 18 **19** 20 **21** 22 23 24 Xmas Day Boxing Day **25** **26** 27 **28**

29 30 **31**

2015

Looking ahead

january

Mon	Tue	Wed	Thur	Fri	Sat	Sun
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

february

Mon	Tue	Wed	Thur	Fri	Sat	Sun
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

march

Mon	Tue	Wed	Thur	Fri	Sat	Sun
30	31					1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

april

Mon	Tue	Wed	Thur	Fri	Sat	Sun
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

may

Mon	Tue	Wed	Thur	Fri	Sat	Sun
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

june

Mon	Tue	Wed	Thur	Fri	Sat	Sun
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

july

Mon	Tue	Wed	Thur	Fri	Sat	Sun
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

august

Mon	Tue	Wed	Thur	Fri	Sat	Sun
31					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

september

Mon	Tue	Wed	Thur	Fri	Sat	Sun
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

october

Mon	Tue	Wed	Thur	Fri	Sat	Sun
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

november

Mon	Tue	Wed	Thur	Fri	Sat	Sun
30						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

december

Mon	Tue	Wed	Thur	Fri	Sat	Sun
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

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