

PRICEWATERHOUSE COPERS @

### About PricewaterhouseCoopers

#### **International Presence**

PricewaterhouseCoopers (www.pwc.com) provides industry-focused assurance, tax and advisory services to build public trust and enhance value for clients and their stakeholders. More than 155,000 people in 153 countries across the global network share their thinking, experience and solutions to develop fresh perspectives and practical advice.

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Angola	Ghana	Nigeria
Botswana	Guinea Conakry	South Africa
Cameroon	Kenya	Senegal
Chad	Libya	Swaziland
Congo	Madagascar	Tanzania
Cote D'Ivoire	Malawi	Tunisia
DRC*	Mauritius	Uganda
Egypt	Morocco	Zambia
Equatorial Guinea	Mozambique	Zimbabwe
Gabon	Namibia	

<sup>\*</sup> Democratic Republic of Congo

### PricewaterhouseCoopers in Tanzania

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#### Assurance:

Leonard Mususa Country Leader Edmund Mndolwa Partner

Michael Sallu Partner
Nada Margwe Partner
Nelson Msuya Partner

#### Advisory:

Elizabeth Kariuki Partner Richard Wood Partner

### **Tax Services:**

David Tarimo Partner Richard Marshall Partner

#### DAR ES SALAAM

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#### Disclaimer

This calendar lists a number of important dates in relation to tax payments and tax filings. It covers corporate and individual income tax, withholding tax, PAYE, skills and development levy, NSSF, VAT and Excise duty. 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.

Payment - Withholding Tax, PAYE, SDL for December 2008

Filing - Withholding tax, PAYE and SDL returns for July to December 2008

30 Filing - VAT and Excise Duty returns for December 2008

30 Payment - NSSF, VAT and Excise Duty for December 2008



# **Our Contacts:**

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For further contact details refer to the second page and last page of this calendar

2009

January

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1 2 3

4 5 6 7 8 9 10

|1 <mark>|12</mark> |13 |14 |15 |16 |17

18 19 20 21 22 23 24

25 26 27 28 29 30 31

1: New Year • 12: Zanzibar Revolution Day

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9 Payment - Withholding Tax, PAYE, SDL for January 2009

Filing - VAT and Excise Duty returns for January 2009

27 Payment - NSSF, VAT and Excise Duty for January 2009



# February

2009

UN MON TUE WED THU FRI SAT

8 9 10 11 12 13 14

15 16 17 18 19 20 21

22 23 24 25 26 27 28

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Payment - Withholding Tax, PAYE, SDL for February 2009 \*

31 Filing - VAT and Excise Duty returns for February 2009

31 Payment - NSSF, VAT and Excise Duty for February 2009

31 Payment - Income Tax

Year end

September 2008 Final tax
March 2009 4th instalment
June 2009 3rd instalment
September 2009 2nd instalment
December 2009 1st instalment

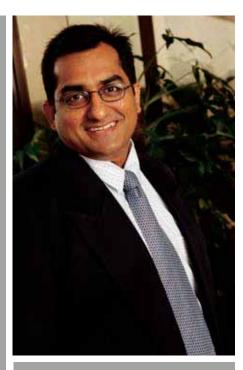
31 Filing - Income Tax

September 2008 Final tax return

March 2009 Instalment tax amendment

December 2009 Instalment tax return

31 Dar es Salaam City Service Levy due for January to March 2009



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# 2009

# March

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15 16 17 18 19 20 21

22 23 24 25 26 27 28

29 30 31

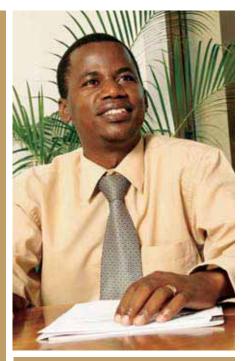
9 or 10: Maulid (subject to the sighting of the moon)

<sup>\*</sup> Deadline will change if public holiday on this day

Payment - Withholding Tax, PAYE, SDL for March 2009

Filing - VAT and Excise Duty returns for March 2009

Payment - NSSF, VAT and Excise Duty for March 2009



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2009

SUN

12 13 14 15 16 17 18

19 20 21 22 23 24 25

27 28 29 30

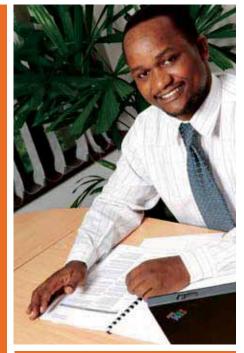
7: Karume Day • 10: Good Friday 13: Easter Monday • 26: Union Day

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Payment - Withholding Tax, PAYE, SDL for April 2009

Filing - VAT and Excise Duty returns for April 2009

Payment - NSSF, VAT and Excise Duty for April 2009



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2009

31

10 11 12 13 14 15 16

17 18 19 20 21 22 23

24 25 26 27 28 29 30

1: Labour Day

8 Payment - Withholding Tax, PAYE, SDL for May 2009

11 Likely date for Budget reading

30 Filing - VAT and Excise Duty returns for May 2009

30 Payment - NSSF, VAT and Excise Duty for May 2009

30 Payment - Income Tax

Year end

December 2008 Final tax
June 2009 4th instalment
September 2009 3rd instalment
December 2009 2nd instalment
March 2010 1st instalment

30 Filing - Income Tax

Year end

year end

December 2008 Final tax return

June 2009 Instalment tax amendment

March 2010 Instalment tax amenume

30 Dar es Salaam City Service Levy due for April to June 2009



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# 2009

June

1 2 3 4 5

7 8 9 10 11 12 13

14 15 16 17 18 19 20

21 22 23 24 25 26 27

28 29 30

1 Likely effective date for Finance Act 2009

8 Payment - Withholding Tax, PAYE, SDL for June 2009

Filing - Withholding tax, PAYE and SDL returns for January to

31 Filing - VAT and Excise Duty returns for June 2009

31 Payment - NSSF, VAT and Excise Duty for June 2009



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2009

July

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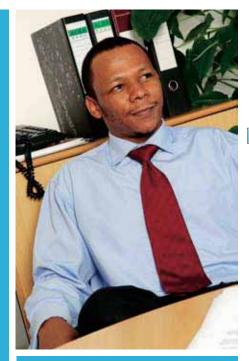
26 27 28 29 30 31

7: Sabasaba

Payment - Withholding Tax, PAYE, SDL for July 2009

Filing - VAT and Excise Duty returns for July 2009

Payment - NSSF, VAT and Excise Duty for July 2009



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2009

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23 24 25 26 27 28 29

8: Nanenane

Payment - Withholding Tax, PAYE, SDL for August 2009

Filing - VAT and Excise Duty returns for August 2009

Payment - NSSF, VAT and Excise Duty for August 2009

Payment - Income Tax Year end

> March 2009 September 2009 December 2009 March 2010

Final tax 4th instalment 3rd instalment 2nd instalment 1st instalment

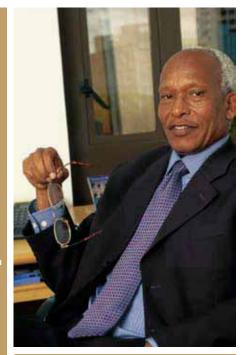
Filing -Income Tax Year end

March 2009 September 2009

June 2010

Final tax return Instalment tax amendment June 2010 Instalment tax return

Dar es Salaam City Service Levy due for July to September 2009



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# 2009

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20 21 22 23 24 25 26

27 28 29



Payment - Withholding Tax, PAYE, SDL for September 2009

30 Filing - VAT and Excise Duty returns for September 2009

30 Payment - NSSF, VAT and Excise Duty for September 2009



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2009

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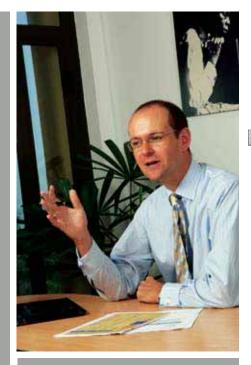
25 26 27 28 29 30 31

14: Nyerere Day

Payment - Withholding Tax, PAYE, SDL for October 2009

30 Filing - VAT and Excise Duty returns for October 2009

30 Payment - NSSF, VAT and Excise Duty for October 2009



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# 2009

Novembe	r
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ON MON THE WED THU FRI SAT

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22 23 24 25 26 27 28





29 Eid-El-Haj (subject to the sighting of the moon)

Payment - Withholding Tax, PAYE, SDL for November 2009

Filing - VAT and Excise Duty returns for November 2009

Payment - NSSF, VAT and Excise Duty for November 2009

Payment - Income Tax

Year end

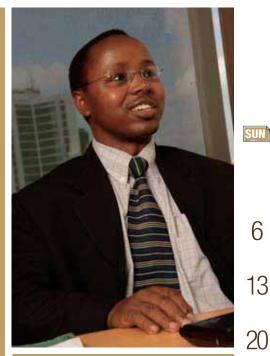
June 2009 Final tax December 2009 4th instalment March 2010 3rd instalment June 2010 2nd instalment September 2010 1st instalment

Filing -Income Tax Year end

June 2009

Final tax return December 2009 Instalment tax amendment September 2010 Instalment tax return

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# 2009

13 14 15 16 17 18 19

20 21 22 23 24 25 26

27 28 29 30 31

9 : Independence Day • 25: Christmas Day

26 : Boxing Day

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

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