

---

***Excelling through the year***  
Creating value for you everyday



## Our Services

### Assurance

**Peter Ngahu**

peter.ngahu@ke.pwc.com

### Tax

**Steve Okello**

steve.x.okello@ke.pwc.com

### Advisory

**Alphan Njeru**

alphan.njeru@ke.pwc.com

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](http://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.

### Contact us:

PricewaterhouseCoopers Limited  
PwC Tower, Waiyaki Way/Chiromo Road, Westlands  
P O Box 43963 – 00100  
Nairobi, Kenya

Tel: +254 (20) 285 5000  
Fax: +254 (20) 285 5001  
E-mail: [pwc.kenya@ke.pwc.com](mailto:pwc.kenya@ke.pwc.com)  
[www.pwc.com/ke](http://www.pwc.com/ke)

**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](http://www.pwc.com/ke)

# 2015

## 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

# Offices and Tax Contacts in Africa

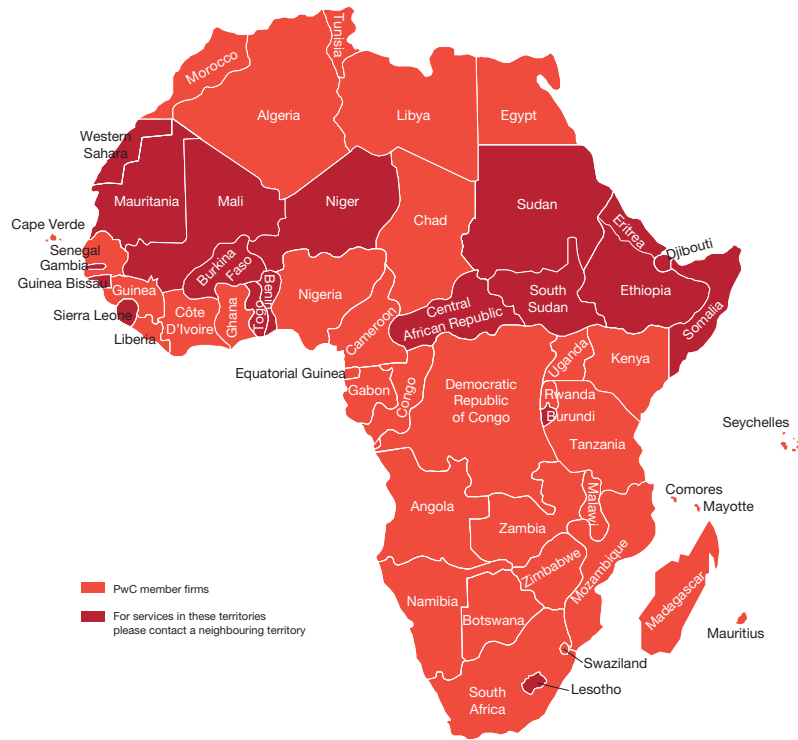
Country	PwC Service Country	Tel No.	PwC Tax Contact	Email address
Algeria	Algeria France	+213 21 60 1603 +33 156 578 669 +33 156 574 019	Karine Lasne Nicolas Granier Alain Chedal	karine.lasne@fr.landwellglobal.com nicolas.granier@fr.landwellglobal.com alain.chedal@fr.landwellglobal.com
Angola	Angola	+244 222 395004 +244 227 286 109	Pedro Calixto Eduardo Paiva	pedro.calixto@ao.pwc.com eduardo.paiva@ao.pwc.com
Benin	Cote d'Ivoire	+225 20 315467	Dominique Taty	d.taty@ci.pwc.com
Botswana	Botswana	+267 395 2011 +267 395 2011	Nilusha Weeraratne Lalith Senaratne	nilusha.weeraratne@bw.pwc.com lalith.senaratne@bw.pwc.com
Burkina Faso	Cote d'Ivoire	+225 20 315467	Dominique Taty	d.taty@ci.pwc.com
Cameroon	Cameroon	+237 99 962202	Nadine Tinen Tchougoum	nadine.tinen@cm.pwc.com
Cape Verde	Portugal	+351 212 599642 +351 212 599674 +351 212 599661	Lendeert Verschoor Susana Caetano Liza Helena Vaz	leendert.verschoor@pt.pwc.com susana.caetano@pt.pwc.com liza.helena.vaz@pt.pwc.com
Central African Republic	Cameroon	+237 99 962202	Nadine Tinen Tchougoum	nadine.tinen@cm.pwc.com
Chad	Cameroon	+237 99 962202	Nadine Tinen Tchougoum	nadine.tinen@cm.pwc.com
Comoros	Mauritius	+230 404 5000	Anthony Leung Shing	anthony.leung.shing@mu.pwc.com
Congo (Republic of)	Congo (Republic of)	+242 05 5340907/06 6583636	Prosper Bizitou Emmanuel Le Bras Moïse Kokolo	prosper.bizitou@cg.pwc.com emmanuel.lebras@cg.pwc.com moise.kokolo@cg.pwc.com
Cote d'Ivoire	Cote d'Ivoire	+225 20 315467	Dominique Taty	d.taty@ci.pwc.com
Democratic Republic of Congo	Democratic Republic of Congo	+243 810 336801 +242 05 5340907/06 6583636	Leon Nzimbi Emmanuel Le Bras	leon.nzimbi@cd.pwc.com emmanuel.lebras@cg.pwc.com
Egypt	Egypt	+20 2 2759 7700	Abdallah El Adly	abdallah.eladly@eg.pwc.com
Ethiopia	Kenya	+254 20 285 5116 +254 20 285 5133	Steve Okello Osborne Wanyoike	steve.x.okello@ke.pwc.com osborne.wanyoike@ke.pwc.com
Equatorial Guinea	Equatorial Guinea	+240 333 091434/8469	Sébastien Lechêne	sebastien.lechene@ga.pwc.com
Gabon (Republic of)	Gabon	+241 76 2371/618	Christophe Relongoue Laurent Pommera	christophe.relongoue@ga.pwc.com laurent.pommere@ga.pwc.com
Gambia	Ghana	+233 302 761 500 +233 302 761 500	George Kwatia Ayesha A. Bedwei	george.kwatie@gh.pwc.com ayasha.a.bedwei@gh.pwc.com
Ghana	Ghana	+233 302 761 500 +233 302 761 500	Ayesha A. Bedwei George Kwatia	ayasha.a.bedwei@gh.pwc.com george.kwatie@gh.pwc.com
Guinea Bissau	Portugal	+351 212 599642	Leendert Verschoor	leendert.verschoor@pt.pwc.com
Guinea (Conakry)	Guinea (Conakry) Cote d'Ivoire	+224 30 451443/64 436301 +225 20 315467	Mohammed Lahlou Dominique Taty	mohamed.lahlou@gn.pwc.com d.taty@ci.pwc.com
Kenya	Kenya	+254 20 2855116 +254 20 2855326 +254 20 2855348	Steve Okello Rajesh Shah Simeon Cheruiyot	steve.x.okello@ke.pwc.com rajesh.k.shah@ke.pwc.com simeon.cheruiyot@ke.pwc.com

# 2015

Lesotho	South Africa	+27 51 503 4100	Hennie Smit	hennie.smit@za.pwc.com
Liberia	Ghana	+231 888 639433	Robert E. Smallwood	richard.e.smallwood@us.pwc.com
Libya	Libya	+218 21 718 0175 +218 21 360 9830/32	Husam Elnaili Paul Deeney	husam.elnaili@ly.pwc.com paul.deeney@ly.pwc.com
Madagascar	Madagascar	+261 20 2221763	Andriamisa Ravelomanana	andriamisa.ravelomanana@mg.pwc.com
Malawi	Malawi	+265 1 82 0322/446	Vyamala Moyo	vyamala.moyo@mw.pwc.com
Mali	Cote d'Ivoire	+225 20 315467	Dominique Taty	d.taty@ci.pwc.com
Mauritania	Cote d'Ivoire	+225 20 315467	Dominique Taty	d.taty@ci.pwc.com
Mauritius	Mauritius	+230 404 5000	Anthony Leung Shing	anthony.leung.shing@mu.pwc.com
Morocco	France Morocco	+33 1 56578669 +212 522 999898 +212 522 999870	Nicolas Granier Mahat Chraibi Noureddine Marzouk	nicolas.granier@fr.landwellglobal.com mahat.chraibi@ma.landwellglobal.com noureddine.marzouk@ma.landwellglobal.com
Mozambique	Mozambique	+258 21 350400 +258 21 350400	Joao Martins Malaika Ribeiro	joao.l.martins@mz.pwc.com malaika.ribeiro@mz.pwc.com
Namibia	Namibia	+264 61 2841000 +264 61 2841000	Stefan Hugo Johan Nel	stefan.hugo@na.pwc.com johan.nel@na.pwc.com
Niger	Cote d'Ivoire	+225 20 315467	Dominique Taty	d.taty@ci.pwc.com
Nigeria	Nigeria	+234 1 271 1700 +234 1 271 1700 +234 1 271 1700	Abolade Kehinde Russell Eastaugh Taiwo Oyedele	abolade.kehinde@ng.pwc.com russell.eastaugh@ng.pwc.com taiwo.oyedele@ng.pwc.com
Reunion and Mayotte	France	+33 1 56 574586	Michel Combe	michel.combe@fr.landwellglobal.com
Rwanda	Rwanda	+250 252 588203-06	Nelson Ogara	nelson.o.ogara@rw.pwc.com
Sao Tome & Principe	Angola Portugal Gabon	+244 222 39 5004 +351 225 43 3213 +241 76 2371/618	Pedro Calixto Herminio Afonso Laurent Pommera	pedro.calixto@ao.pwc.com herminio.afonso@pt.pwc.com laurent.pommara@ga.pwc.com
Senegal	Senegal Cote d'Ivoire	+221 33 849 05 00 +225 20 315 467	Matthias Hubert Dominique Taty	matthias.hubert@sn.pwc.com d.taty@ci.pwc.com
Sierra Leone	Ghana	+233 302 761 500 +233 302 761 500	George Kwatia Ayesha Bedwei	george.kwatie@gh.pwc.com ayasha.a.bedwei@gh.pwc.com
South Africa	South Africa	+27 11 797 4260 +27 21 529 2364 +27 11 797 5405	Paul de Chalaïn David Lerner Norman Mekgoe	paul.de.chalaïn@za.pwc.com david.lerner@za.pwc.com norman.mekgoe@za.pwc.com
South Sudan	Kenya	+254 20 285 5116 +254 20 285 5133	Steve Okello Osborne Wanyoike	steve.x.okello@ke.pwc.com osborne.wanyoike@ke.pwc.com
Swaziland	Swaziland	+268 2404 2861	Theo Mason	theo.mason@sz.pwc.com
Tanzania	Tanzania	+255 22 219 2000 +255 22 219 2000	David Tarimo Rishit Shah	david.tarimo@tz.pwc.com rishit.shah@tz.pwc.com
Togo	Cote d'Ivoire	+225 20 315467	Dominique Taty	d.taty@ci.pwc.com
Tunisia	Tunisia	+216 71 963 900	Mabrouk Maalaoui	mabrouk.maalaoui@tn.pwc.com
Uganda	Uganda	+256 414 236018/312 354400	Francis Kamulegeya	francis.kamulegeya@ug.pwc.com
Zambia	Zambia	+260 211 334 000 +260 211 334 000	Jyoti Mistry Thomas Story	jyoti.mistry@zm.pwc.com thomas.story@zm.pwc.com
Zimbabwe	Zimbabwe	+263 4 338 362-8	Manuel Lopes	manuel.lopes@zw.pwc.com

# 2015

## The PwC African footprint



<sup>1</sup> South Region = Botswana, Mozambique, Namibia, South Africa, Swaziland, Zimbabwe

<sup>2</sup> East Region = Kenya, Uganda, Tanzania, Mauritius, Rwanda & Zambia

<sup>3</sup> West Region = Angola, Nigeria & Ghana

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

### Africa & South Region<sup>1</sup> Tax Leader

**Paul de Chalan**

Tel: +27 11 797 4260

Email: paul.de.chalan@za.pwc.com

### East Region<sup>2</sup> Tax Leader

**David Tarimo**

Tel: +255 22 219 2600

Email: david.tarimo@tz.pwc.com

### West Region<sup>3</sup> Tax Leader

**Russell Eastaugh**

Tel: +234 1 271 1700

Email: russell.eastaugh@ng.pwc.com

### Francophone<sup>4</sup> Africa Tax Leader

**Nadine Tinen**

Tel: +237 9996 2202

Email: nadine.tinen@cm.pwc.com

### Africa Desk - Johannesburg

**Norman Mekgoe**

Tel: +27 11 797 5405

Email: norman.mekgoe@za.pwc.com

### Africa Desk - New York

**Gilles de Vignemont**

Tel: +1 646 4711301

Email: gilles.j.de.vignemont@us.pwc.com

### Africa Desk (Maghreb) - Paris

**Nicolas Granier**

Tel: +33 1 56 578669

Email: nicolas.granier@fr.landwellglobal.com

# JANUARY 2015



**Strategy & Operations:** We support the development of strategy to align your operations and structures to optimally realise your business goals

PAYE due for December 2015 (by concession, NHIF due for the December 2014)  
Catering levy returns and payment for December 2014  
NSSF due for December 2014  
Quarterly PAYE returns (October – December 2014)

09

National Industrial Training Authority (NITA) Levy

09

#### Instalment for year-ends

January 25% (4th for 2015)  
April 25% (3rd for 2015)  
July 25% (2nd for 2015)  
September 25% (1st for 2015)

20

#### Farming instalment for year-ends

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

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

20

File self-assessment tax returns for July 2014 year-ends

Pay balance of tax for September 2014 year-ends

NHIF due for January 2015 (by concession payment can be made on 9th February 2015)

30

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



# FEBRUARY 2015



**Finance & Accounting:** We drive project synergy and manage accountability

09

PAYE due for January 2015 (by concession, NHIF due for the January 2015)  
NSSF due for January 2015  
Catering levy returns and payment for January 2015

10

National Industrial Training Authority (NITA) Levy

#### Instalment for year-ends

February	25%	(4th for 2015)
May	25%	(3rd for 2015)
August	25%	(2nd for 2015)
October	25%	(1st for 2015)

20

#### Farming instalment for year-ends

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

File returns and pay withholding tax due in respect of January 2015 transactions

20

VAT return and payment due date for January 2015  
Excise duty payment due date for January 2015

File self-assessment tax returns for August 2014 year-ends

27

Pay balance of tax for October 2014 year-end  
File 2014 year-end withholding tax returns  
File 2014 year- end PAYE returns  
NHIF due for February 2015 (by concession payment can be made on 9th March 2015)

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



# MARCH 2015



**Business Recovery & Forensic Services:** We support you to proactively manage fraud & business challenges

09

PAYE due for February 2015 (by concession, NHIF due for the February 2015)  
NSSF due for February 2015  
Catering levy returns and payment for February 2015

10

National Industrial Training Authority (NITA) Levy- February 2015

#### Instalment for year-ends

March 25% (4th for 2015)  
June 25% (3rd for 2015)  
September 25% (2nd for 2015)  
November 25% (1st for 2015)

20

#### Farming instalment for year-ends

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

#### Instalment for year-ends

Farming instalment for year-ends  
File returns and pay withholding tax due in respect of February 2015 transactions

20

VAT return and payment due date for February 2015

Excise duty payment due date for February 2015

20

File self-assessment tax returns for September 2014 year-ends

Pay balance of tax for November 2014 year-ends

31

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					

**01** NHIF due for March 2015 (by concession payment can be made by 9th April 2015)

09 NSSF due for March 2015  
Catering levy returns and payment for March 2015  
Quarterly PAYE returns (January - March 2015)

Individuals - instalment tax (1st for 2015)

### Instalment for year-ends

20 July 25% (3rd for 2015)  
October 25% (2nd for 2015)  
December 25% (1st for 2015)

### Farming instalment for year-ends

July	75%	(1st for 2015)
------	-----	----------------

**20** respect of March 2015 transactions  
VAT return and payment due date for March 2015  
Excise duty payment due date for March 2015

Pay balance of tax for December 2014 year-ends  
Individuals - pay balance of 2014 self-  
assessment tax

NHIF due for April 2015 ( by concession  
payment can be made by 8th May 2015)

mon	tue	wed	thu	fri	sat	<b>sun</b>	mon	tue	wed	thu	fri	sat	<b>sun</b>
		1	2	3 Good Friday	4	5	6 Easter Monday	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  
2015



**Reward & Remuneration:** We offer compensation advice for attracting, motivating & retaining employees

08

PAYE due for April 2015 (by concession, NHIF due for the April 2015)  
NSSF due for April 2015

08

Catering levy returns and payment for April 2015  
National Industrial Training Authority (NITA) Levy

**Instalment for year-ends**

May	25%	(4th for 2015)
August	25%	(3rd for 2015)
November	25%	(2nd for 2015)
January	25%	(1st for 2016)

**Farming instalment for year-ends**

May	25%	(2nd for 2015)
August	75%	(1st for 2015)

20

File returns and pay withholding tax due in respect of April 2015 transactions  
VAT return and payment due date for April 2015

20

Excise duty payment due date for April 2015

File self-assessment tax returns for November 2014 year-ends

Pay balance of tax for January 2015 year-end  
NHIF due for May 2015 (by concession payment can be made by 9th June 2015)

29

mon	tue	wed	thu	fri	sat	sun	mon	tue	wed	thu	fri	sat	sun
				1 Labour Day	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							

**Global Visa & International Assignment Services:** We help you meet your immigration requirements and reduce your non-compliance risks

PAYE due for May 2015 (by concession NHIF  
payment due for May 2015)  
NSSF due for May 2015  
Catering levy returns and payment for May  
2015

National Industrial Training Authority  
(NITA) Levy

Individuals - instalment tax (2nd for 2015)

### Instalment for year-ends

June	25%	(4th for 2015)
------	-----	----------------

September 25% (3rd for 2015)

December 25% (2nd for 2015)

February 25% (1st for 2016)

### Farming instalment for year-ends

June 25% (2nd for 2015)

September 75% (1st for 2015)

File returns and pay withholding tax due in respect of May 2015 transactions  
VAT return and payment due date for May 2015

Excise duty payment due date for May 2015

*File self-assessment tax returns for December 2014 year-ends*

Pay balance of tax for February 2015 year-end  
Individuals - file self assessment returns for  
year 2014

*Surrender 2014 NHIF cards and end year returns*

30



A portrait of a Black woman with braided hair, wearing a dark blazer over a white top, standing in front of a large window. The text "JULY 2015" is overlaid in the top left corner.

**01** NHIF due for June 2015 (by concession payment can be made by 9th July 2015)

09 NSSF due for June 2015  
Catering levy returns and payment for June 2015  
Quarterly PAYE returns (April – June 2015)

Quarterly PAYE returns (April – June 2015)

10 National Industrial Training Authority (NITA) Levy

March	25%	(4th for 2015)
June	25%	(3rd for 2015)
September	25%	(2nd for 2015)
November	25%	(1st for 2015)

**Farming instalment for year-ends**

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

20 *respect of June 2015 transactions*  
*VAT return and payment due date for June 2015*

Excise duty payment due date for June 2015

31 2015 year-ends  
Pay balance of tax for March 2015 year-ends  
NHIF due for July 2015 (by concession  
payment can be made by 7th August 2015)

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

# AUGUST 2015



**Indirect Tax Services:** We provide tools & insights to preempt tomorrow's indirect tax challenges today

**07** PAYE due for July 2015 (by concession NHIF due for July 2015)  
NSSF due for July 2015

**07** Catering levy returns and payment for July 2015  
National Industrial Training Authority (NITA) Levy

#### Instalment for year-ends

August 25% (4th for 2015)  
November 25% (3rd for 2015)  
February 25% (2nd for 2016)  
April 25% (1st for 2016)

#### Farming instalment for year-ends

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

**20** File returns and pay withholding tax due in respect of July 2015 transactions  
VAT return and payment due date for July 2015  
Excise duty payment due date for July 2015

**31** File self-assessment tax returns for February 2015 year-ends  
Pay balance of tax for April 2015 year-ends

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

A photograph of two women standing in front of a warehouse. The woman on the left is wearing a blue blazer and a red and orange scarf. The woman on the right is wearing a grey blazer. They are both smiling. In the background, there are large metal cages stacked on pallets, some with yellow and pink labels. A yellow line is visible on the ground. In the top left corner, there is an orange banner with the text "SEPTEMBER 2015" in white.

**01** NHIF due for August 2015 (by concession payment can be made by 9th September 2015)

09 PAYE due for August 2015 (by concession  
NHIF due for August 2015)  
NSSF due for August 2015  
Catering levy returns and payment for August  
2015

**10** National Industrial Training Authority  
(NITA) Levy

Individuals - instalment tax (3rd for 2015)

### Instalment for year-ends

September 25% (4th for 2015)

December	25%	(3rd for 2015)
----------	-----	----------------

March	25%	(2nd for 2016)
-------	-----	----------------

May	25%	(1st for 2016)
-----	-----	----------------

### Farming instalment for year-ends

September 25% (2nd for 2015)

December	75%	(1st for 2015)
----------	-----	----------------

**18** File returns and pay withholding tax due in respect of August 2015 transactions  
VAT return and payment due date for August 2015  
Excise duty payment due date for August 2015

30 File self-assessment tax returns for March 2015 year-ends  
Pay balance of tax for May 2015 year-ends

mon	tue	wed	thu	fri	sat	<b>sun</b>	mon	tue	wed	thu	fri	sat	<b>sun</b>
	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  
2015



**Technology:** We help you align technology to your strategic objectives to enable you realize the value of your investment

**01** NHIF due for September 2015 (by concession payment can be made by 9th October 2015)

PAYE due for September 2015 (by concession NHIF due for September 2015)

NSSF due for September 2015

**09** Catering levy returns and payment for September 2015

Quarterly PAYE returns (June – September 2015)

National Industrial Training Authority (NITA) Levy

**Instalment for year-ends**

October 25% (4th for 2015)

January 25% (3rd for 2016)

April 25% (2nd for 2016)

June 25% (1st for 2016)

**19** **Farming instalment for year-ends**

October 25% (2nd for 2015)

January 75% (1st for 2016)

File returns and pay withholding tax due in respect of September 2015 transactions

**19** VAT return and payment due date for September 2015

Excise duty payment due date for September 2015

File self-assessment tax returns for April 2015 year-ends

**30** Pay balance of tax for June 2015 year-ends  
NHIF due for October 2015 (by concession payment can be made by 9th November 2015)

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

NOVEMBER  
2015



**Corporate Tax Services:** We solve complex income tax problems and also help you comply with the tax legislation

09

PAYE due for October 2015 (by concession NHIF due for October 2015)  
NSSF due for October 2015  
Catering levy returns and payment for October 2015

10

National Industrial Training Authority (NITA) Levy

**Instalment for year-ends**

November 25% (4th for 2015)  
February 25% (3rd for 2016)  
May 25% (2nd for 2016)  
July 25% (1st for 2016)

20

**Farming instalment for year-ends**

November 25% (2nd for 2015)  
February 75% (1st for 2016)

File returns and pay withholding tax due in respect of October 2015 transactions

20

VAT return and payment due date for October 2015

Excise duty payment due date for October 2015

30

File self-assessment tax returns for May 2015 year-ends

Pay balance of tax for July 2015 year-ends

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

A portrait of a young man with short dark hair, wearing a grey suit jacket, a light purple shirt, and a patterned tie. He is smiling slightly and looking towards the camera. The background is an outdoor setting with a white building, a tree, and a grassy field under a clear sky. A red banner in the top left corner contains the text "DECEMBER 2015" in white.

*We can help you become more resilient and ready for business risks*

**09** PAYE due for November 2015 (by concession  
NHIF due for November 2015)  
NSSF due for November 2015  
Catering levy returns and payment for  
November 2015

**10** National Industrial Training Authority  
(NITA) Levy

### Instalment for year-ends

December	25%	(4th for 2015)
March	25%	(3rd for 2016)
June	25%	(2nd for 2016)
August	25%	(1st for 2016)

December	25%	(2nd for 2015)
March	75%	(1st for 2016)

File returns and pay withholding tax due in respect of November 2015 transactions  
VAT return and payment due date for November 2015

*Excise duty payment due date for November 2015*

*File self-assessment tax returns for June 2015 year-ends*

Pay balance of tax for August 2015 year-ends  
NHIF due for December 2015 (by concession  
payment can be made by 9th January 2016)

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

2016

## 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
29						

## March

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			

## 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
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

## 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
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

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
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

## November

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				

## 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	

