



# 2021

## Tax Calendar

This Tax Calendar has been prepared by the Tax Reporting & Strategy team which falls under the Tax Line of Service of PwC Kenya.

The information in the calendar is based on relevant laws, rules, and regulations issued as of 30 November 2020 by various government agencies.



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# 2021



## Our Services

At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 155 countries with over 284,000 people who are committed to delivering quality in assurance, advisory and tax services. Find out more and tell us what matters to you by visiting us at [www.pwc.com](http://www.pwc.com)

We know that value goes beyond a single engagement or a single result. Value is defined by a relationship — one that is born of an intelligent, engaged, highly collaborative process. With our Africa network, our people and experience, we are ready and able to help you achieve that value, wherever you do business.

PwC has a presence in 36 Africa countries with an office footprint covering 66 offices. With a single Africa leadership team and more than 400 partners and 9,000 professionals across Africa, we serve some of the continent's largest businesses across all industries.

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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.



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# 2021



## 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 specialist teams.

### Tax Reporting & Strategy

#### Corporate Income Tax Compliance

- Compliance Management and Process Services
- Preparation, review and filing tax returns
- Management of filing and payments of tax
- iTax support
- Tax compliance assurance reviews

#### Bookkeeping and Accounting Services

- Outsourced bookkeeping and accounting
- Preparation of financial statements

#### Outsourced Payroll Compliance Services

- Outsourced end-2-end payroll compliance solutions
- Payment of NSSF, NHIF, NSSF & NITA
- Lump sum/terminal dues payment calculations
- PAYE compliance reviews (health checks)
- Employee statutory and tax registrations

#### Personal Tax Compliance Services

- Entry and Exit tax briefings for expatriate employees;
- Preparation of individual self-assessment tax returns

- Individual statutory and tax registrations;

### Tax Consulting Solutions

#### Tax Consulting

- Mergers & acquisitions
- Applications for tax exemptions
- Investment financing
- Advice on tax policy
- Inbound and outbound investments
- Managing KRA audits and reviews
- Tax controversy and dispute resolution
- Tax health checks (compliance reviews)
- Tailored client training on direct and indirect taxes
- Total tax contribution study.

#### Transfer Pricing Services

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

### Indirect Taxes

#### VAT Planning and compliance

- Optimising recovery of input VAT, including partial exemptions advice
- Review of intercompany and group transactions
- VAT health check-compliance assurance reviews

#### Customs and International Trade

- Free Trade Agreements policy support services
- Supply chain optimization – Valuation, Rules of origin, Tariff classification
- Customs compliance reviews
- Customs post-clearance audit support

### Excise duty

- General excise duty advisory and optimisation
- Excise duty compliance reviews
- Excise duty dispute resolution support
- Excise duty training

### People and Organisation

#### People Risk Assurance

- Employment and Personal Tax Consulting
- Global Mobility Programmes and Expatriate Tax Consulting
- Review of Employment and Agency Contracts
- Tax Health Checks and Compliance Reviews
- People Analytics and Insights

#### People Effectiveness

- Employee engagement surveys
- Benchmarking salaries and benefit surveys
- HR due diligence and HR Audits
- HR Function effectiveness
- HR policies and procedure review

#### Immigration Services (Global Mobility Compliance)

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

### Regulatory, Compliance and Advisory

- Legal and compliance risk assessments and reviews
- Legal contract drafting and review
- Transaction support
- Business set up and establishment



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# 2021



## Use Total Tax Contribution (TTC) to engage with stakeholders

### Corporate sustainability

Actively building public and stakeholder trust

### Institutional investors

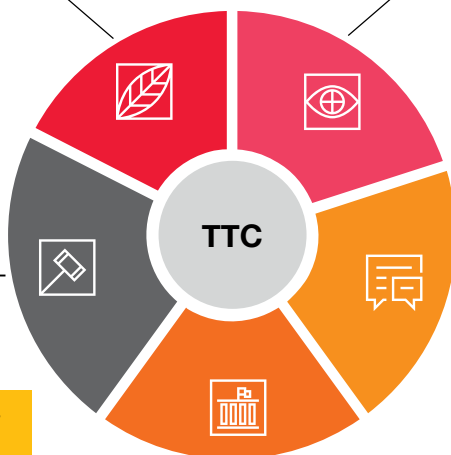
Meet expectations

### Lawmakers and regulators

Shaping tax policy discussions

### Media

Regaining control of your reputation



### Internal stakeholders

Gaining new insights and better internal communications

At a time of increasing change and greater scrutiny, there is a need now more than ever to engage directly with stakeholders.

A total tax contribution study provides a valuable tool that brings robust and meaningful tax data into the conversation by highlighting the tax contribution made by businesses which can help to build trust and respect.

The output is a publicly available report for use in discussions with stakeholders such as the government, media and the public.



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# 2021



## JANUARY



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



## Tax Filing Dates

### 08

PAYE due for December 2020  
Monthly PAYE returns for December 2020  
NHIF (by concession, NHIF due for December 2020)  
Catering levy returns and payment for December 2020  
National Industrial Training Levy Authority for December 2020

### 15

NSSF payments due for the month of December 2020  
HELB payments due for the month of December 2020

### 20

Instalment/minimum tax for year-ends  
January 25% (4th for 2021)  
April 25% (3rd for 2021)  
July 25% (2nd for 2021)  
September 25% (1st for 2021)

**Farming instalment/minimum tax for year-ends**

January 25% (2nd for 2021)  
April 75% (1st for 2021)

Pay withholding tax deducted upon payments made in December 2020

File VAT return and pay VAT tax due in respect of December 2020

Excise duty payment for December 2020

### 29

File Corporate Income Tax (CIT) self-assessment returns for July 2020 year-ends  
Pay balance of tax for September 2020 year-ends



**Tax Training:**  
Navigating through iTax  
21 January 2021



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## 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



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## Tax Filing Dates

### 01

NHIF due for January 2021 (by concession payment can be made on 9th February 2021)

### 09

PAYE due for January 2021

Monthly PAYE returns for January 2021

NHIF (by concession, NHIF due for January 2021)  
Catering levy returns and payment for January 2021

National Industrial Training Levy Authority for January 2021

### 15

NSSF payments due for the month of January 2021

HELB payments due for the month of January 2021

### 19

Instalment/minimum tax for year-ends

February 25% (4th for 2021)

May 25% (3rd for 2021)

August 25% (2nd for 2021)

October 25% (1st for 2021)

**Farming instalment/minimum tax for year-ends**

February 25% (2nd for 2021)

May 75% (1st for 2021)

### 19

Pay withholding tax deducted upon payments made in January 2021

File VAT return and pay VAT tax due in respect of January 2021

Excise duty payment for January 2021

### 26

File Corporate Income Tax (CIT) self-

assessment returns for August 2020 year-ends

Pay balance of tax for October 2020 year-ends



### Tax Training:

Compliance with minimum tax  
25 February 2021



# 2021



## 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				



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## Tax Filing Dates

### 01

NHIF due for February 2021 (by concession payment can be made on 9th March 2021)

### 09

PAYE due for February 2021

Monthly PAYE returns for February 2021

NHIF (by concession, NHIF due for February 2021)

Catering levy returns and payment for February 2021

National Industrial Training Levy Authority for February 2021

### 15

NSSF payments due for the month of February 2021

HELB payments due for the month of February 2021

### 19

#### Instalment/minimum tax for year-ends

March 25% (4th for 2021)

June 25% (3rd for 2021)

September 25% (2nd for 2021)

November 25% (1st for 2021)

#### Farming instalment tax/minimum tax for year-ends

March 25% (2nd for 2021)

June 75% (1st for 2021)

### 19

Pay withholding tax deducted upon payments made in February 2021

File VAT return and pay VAT tax due in respect of February 2021

Excise duty payment for February 2021

### 31

File Corporate Income Tax (CIT) self-assessment returns for September 2020 year-ends

Pay balance of tax for November 2020 year-ends



#### Tax Training:

Digital tax requirements

25 March 2021

# 2021



## APRIL

Mon	Tue	Wed	Thur	Fri	Sat	Sun
			1	2	3	4
				Good Friday		
Easter Monday	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		



## Tax Filing Dates

### 01

NHIF due for March 2021 (by concession payment can be made on 9th April 2021)

### 09

PAYE due for March 2021  
Monthly PAYE returns for March 2021  
NHIF (by concession, NHIF due for March 2021  
Catering levy returns and payment for March 2021  
National Industrial Training Levy Authority for March 2021

### 15

NSSF payments due for the month of March 2021  
HELB payments due for the month of March 2021

### 20

First Instalment: Individual for 2021  
**Instalment/minimum tax for year-ends**  
April 25% (4th for 2021)  
July 25% (3rd for 2021)  
October 25% (2nd for 2021)  
December 25% (1st for 2021)  
**Farming instalment/minimum tax for year-ends**  
April 25% (2nd for 2021)  
July 75% (1st for 2021)  
Pay withholding tax deducted upon payments made in March 2021  
File VAT return and pay VAT tax due in respect of March 2021  
Excise duty payment for March 2021

### 30

File Corporate Income Tax (CIT) self-assessment returns for October 2020 year-ends  
Pay balance of tax for December 2020 year-ends  
NHIF due for April 2021 (by concession payment can be made on 7th May 2021)



**Tax Training:**  
Compliance for expatriates from an immigration, tax and legal perspective  
21 April 2021



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# 2021



## MAY

Mon	Tue	Wed	Thur	Fri	Sat	Sun
					Labour Day	
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



## Tax Filing Dates

### 07

PAYE due for April 2021  
 Monthly PAYE returns for April 2021  
 NHIF (by concession, NHIF due for April 2021)  
 Catering levy returns and payment for April 2021  
 National Industrial Training Levy Authority for April 2021

### 14

NSSF payments due for the month of April 2021  
 HELB payments due for the month of April 2021

### 20

#### Instalment/minimum tax for year-ends

May	25%	(4th for 2021)
August	25%	(3rd for 2021)
November	25%	(2nd for 2021)
January	25%	(1st for 2022)

#### Farming instalment/minimum tax for year-ends

May	25%	(2nd for 2021)
August	75%	(1st for 2021)

Pay withholding tax deducted upon payments made in April 2021

File VAT return and pay VAT tax due in respect of April 2021

Excise duty payment for April 2021

### 31

File Corporate Income Tax (CIT) self-assessment returns for November 2020 year-ends

Pay balance of tax for January 2021 year-ends  
 NHIF due for May 2021 (by concession payment can be made on 9th June 2021)



#### Tax Training:

Introduction to VAT and common compliance pitfalls  
 27 May 2021



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# 2021



## JUNE



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



## Tax Filing Dates

### 09

PAYE due for May 2021  
Monthly PAYE returns for May 2021  
NHIF (by concession, NHIF due for May 2021)  
Catering levy returns and payment for May 2021  
National Industrial Training Levy Authority for May 2021

### 15

NSSF payments due for the month of May 2021  
HELB payments due for the month of May 2021

### 18

Second instalment: Individual for 2021  
**Instalment/minimum tax for year-ends**  
June 25% (4th for 2021)  
September 25% (3rd for 2021)  
December 25% (2nd for 2021)  
February 25% (1st for 2022)

**Farming instalment/minimum tax for year-ends**  
June 25% (2nd for 2021)  
September 75% (1st for 2021)  
Pay withholding tax deducted upon payments made in May 2021  
File VAT return and pay VAT tax due in respect of May 2021  
Excise duty payment for May 2021

### 30

File Corporate Income Tax (CIT) self-assessment returns for December 2020 year-ends  
Pay balance of tax for February 2021 year-ends  
Individuals – file self-assessment returns for year 2020



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# 2021



## 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	



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## Tax Filing Dates

### 01

NHIF due for June 2021 (by concession payment can be made on 9th July 2021)

### 09

PAYE due for June 2021

Monthly PAYE returns for June 2021

NHIF (by concession, NHIF due for June 2021

Catering levy returns and payment for June 2021

National Industrial Training Levy Authority for June 2021

### 15

NSSF payments due for the month of June 2021

HELB payments due for the month of June 2021

### 20

**Instalment/minimum tax for year-ends**

July 25% (4th for 2021)

October 25% (3rd for 2021)

January 25% (2nd for 2022)

March 25% (1st for 2022)

**Farming instalment tax/minimum tax for year-ends**

July 25% (2nd for 2021)

October 75% (1st for 2021)

Pay withholding tax deducted upon payments made in June 2021

File VAT return and pay VAT tax due in respect of June 2021

Excise duty payment for June 2021

### 30

File Corporate Income Tax (CIT) self-assessment returns for January 2021

Pay balance of the tax for March 2021 year ends

NHIF due for July 2021 (by concession payment can be made on 9th August 2021)



**Tax Training:**

Financial Services Sector Tax Training

22 July 2021



# 2021



## AUGUST

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



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## Tax Filing Dates

### 09

PAYE due for July 2021  
Monthly PAYE returns for July 2021  
NHIF (by concession, NHIF due for July 2021  
Catering levy returns and payment for July 2021  
National Industrial Training Levy Authority for July 2021

### 13

NSSF payments due for the month of July 2021  
HELB payments due for the month of July 2021

### 20

#### Instalment/minimum tax for year-ends

August	25%	(4th for 2021)
November	25%	(3rd for 2021)
February	25%	(2nd for 2022)
April	25%	(1st for 2022)

#### Farming instalment/minimum tax for year-ends

August	25%	(2nd for 2021)
November	75%	(1st for 2021)

Pay withholding tax deducted upon payments made in July 2021

File VAT return and pay VAT tax due in respect of July 2021

Excise duty payment for July 2021

### 31

File Corporate Income Tax (CIT) self-assessment returns for February 2021 year-ends

Pay balance of tax for April 2021 year-ends

# 2021



## 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			



## Tax Filing Dates

### 01

NHIF due for August 2021 (by concession payment can be made on 9th September 2021)

### 09

PAYE due for August 2021  
Monthly PAYE returns for August 2021  
NHIF (by concession, NHIF due for August 2021  
Catering levy returns and payment for August 2021  
National Industrial Training Levy Authority for August 2021

### 15

NSSF payments due for the month of August 2021  
HELB payments due for the month of August 2021

### 20

Third instalment - Individual for 2021  
**Instalment/minimum tax for year-ends**  
September 25% (4th for 2021)  
December 25% (3rd for 2021)  
March 25% (2nd for 2022)  
May 25% (1st for 2022)  
**Farming instalment/minimum tax for year-ends**  
September 25% (2nd for 2021)  
December 75% (1st for 2021)  
Pay withholding tax deducted upon payments made in August 2021  
File VAT return and pay VAT tax due in respect of August 2021  
Excise duty payment for August 2021

### 29

File Corporate Income Tax (CIT) self-assessment returns for March 2021 year-ends  
Pay balance of tax for May 2021 year ends



**Tax Training:**  
Manufacturing Sector Tax Training

23 September 2021



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# 2021



## 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
	Mashujaa Day					
25	26	27	28	29	30	31



## Tax Filing Dates

### 01

NHIF due for September 2021 (by concession payment can be made on 8th October 2021)

### 08

PAYE due for September 2021  
Monthly PAYE returns for September 2021  
NHIF (by concession, NHIF due for September 2021  
Catering levy returns and payment for September 2021  
National Industrial Training Levy Authority for September 2021

### 15

NSSF payments due for the month of September 2021  
HELB payments due for the month of September 2021

### 19

#### Instalment/minimum tax for year-ends

October	25%	(4th for 2021)
January	25%	(3rd for 2021)
April	25%	(2nd for 2022)
June	25%	(1st for 2022)

#### Farming instalment/minimum tax for year-ends

October	25%	(2nd for 2021)
January	75%	(1st for 2022)

Pay withholding tax deducted upon payments made in September 2021

File VAT return and pay VAT tax due in respect of September 2021

Excise duty payment for September 2021

### 29

File Corporate Income Tax (CIT) self-assessment returns for April 2021 year ends  
Pay balance of tax for June 2021 year-ends



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# 2021



## NOVEMBER



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

### 01

NHIF due for October 2021 (by concession payment can be made on 9th November 2021)

### 09

PAYE due for October 2021

Monthly PAYE returns for October 2021

NHIF (by concession, NHIF due for October 2021

Catering levy returns and payment for October 2021

National Industrial Training Levy Authority for October 2021

### 15

NSSF payments due for the month of October 2021

HELB payments due for the month of October 2021

### 19

#### Instalment/minimum tax for year-ends

November	25%	(4th for 2021)
February	25%	(3rd for 2022)
May	25%	(2nd for 2022)
July	25%	(1st for 2022)

#### Farming instalment/minimum tax for year-ends

November	25%	(2nd for 2021)
February	75%	(1st for 2022)

Pay withholding tax deducted upon payments made in October 2021

File VAT return and pay VAT tax due in respect of October 2021

Excise duty payment for October 2021

### 30

File Corporate Income Tax (CIT) self-assessment returns for May 2021 year-ends  
Pay balance of tax for July 2021 year-ends



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# 2021



## 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		

Jamhuri Day

Christmas Day Boxing Day



## Tax Filing Dates

### 01

NHIF due for November 2021 (by concession payment can be made on 9th December 2021)

### 09

PAYE due for November 2021

Monthly PAYE returns for November 2021

NHIF (by concession, NHIF due for November 2021

Catering levy returns and payment for November 2021

National Industrial Training Levy Authority for November 2021

### 15

NSSF payments due for the month of November 2021

HELB payments due for the month of November 2021

### 20

Fourth instalment - Individual for 2021

**Instalment/minimum tax for year-ends**

December	25%	(4th for 2021)
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March	25%	(3rd for 2022)
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June	25%	(2nd for 2022)
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August	25%	(1st for 2022)
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**Farming instalment/minimum tax for year-ends**

December	25%	(2nd for 2021)
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March	75%	(1st for 2022)
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Pay withholding tax deducted upon payments made in November 2021

File VAT return and pay VAT tax due in respect of November 2021

Excise duty payment for November 2021

### 31

File Corporate Income Tax (CIT) self-

assessment returns for June 2021 year-ends

Pay balance of Tax for August 2021 year-ends

NHIF due for December 2021 (by concessions payment can be made by January 7th, 2022)



**PricewaterhouseCoopers Limited**

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# 2022



## January

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

## 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
	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	



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