



2022

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 2021 by various government agencies.



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Our Services

At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 156 countries with over 295,000 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

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.

In Africa, we're the largest provider of professional services with over 450 partners and over 10,000 people in 32 countries. This means that we're able to provide our clients with seamless and consistent Tax, Assurance and Advisory solutions, wherever they do business on the continent.

Contact us:

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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. We have covered tax obligations and other selected levies such as NHIF, NSSF, Catering levy and NITA. 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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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, VAT and Withholding Tax compliance

- Compliance management and process services
- Digital Services Tax (DST) compliance
- Corporate income tax compliance
- VAT, Withholding VAT & WHT compliance
- Electronic Tax Register (ETR) management and support
- Preparation, review and filing of monthly and annual tax returns
- Management of filing and payments of tax
- iTax ledger 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

Legal & Regulatory Compliance Advisory

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



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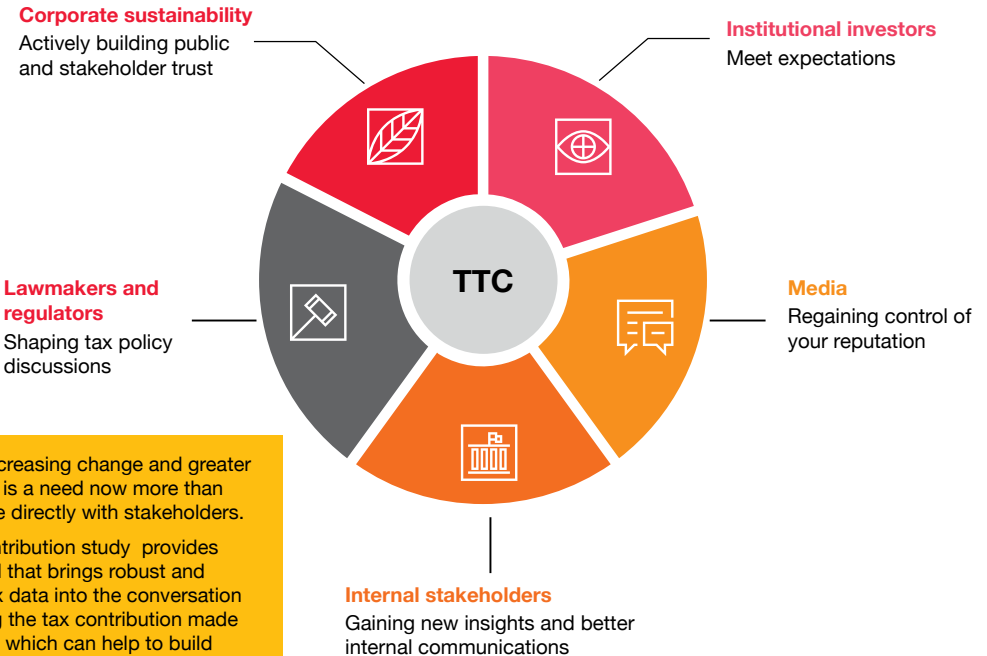
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Use Total Tax Contribution (TTC) to engage with stakeholders



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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2022

JANUARY



Tax Filing Dates

07

PAYE due for December 2021
 Submit monthly PAYE returns for December 2021
 NHIF (by concession, NHIF due for December 2021)
 Catering levy returns and payment for December 2021
 NITA Levy for December 2021 year-ends

14

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

20

Instalment tax payment for year-ends

January	25%	(4th for 2022)
April	25%	(3rd for 2022)
July	25%	(2nd for 2022)
September	25%	(1st for 2022)

Farming instalment tax for year-ends

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

20

Pay WHT deducted on eligible payments made in December 2021
 Submit VAT returns and pay VAT taxes due in respect of December 2021
 Pay excise duty due in respect for December 2021
 Submit RRI (Residential Rental Income) returns and pay taxes in respect of December 2021
 Submit DST returns and pay DST taxes due in respect of December 2021
 Submit Turnover tax return and pay turnover tax due in respect of December 2021

31

Submit Corporate Income Tax returns for July 2021 year-ends
 Pay balance of tax for September 2021 year-ends



Mon	Tue	Wed	Thur	Fri	Sat	Sun
					New Year's Day 1	2
31						
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



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2022

FEBRUARY



Tax Filing Dates

01

NHIF due for January 2022 (by concession payment can be made on 9th February 2022)

09

PAYE due for January 2022
Submit Monthly PAYE returns for January 2022
NHIF (by concession, NHIF due for January 2022)
Catering levy returns and payment for January 2022
NITA Levy for January 2022 year-ends

15

NSSF payments due for the month of January 2022
HELB payments due for the month of January 2022

18

Instalment tax for year-ends

February 25% (4th for 2022)
May 25% (3rd for 2022)
August 25% (2nd for 2022)
October 25% (1st for 2022)

Farming instalment tax for year-ends

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

18

Pay WHT deducted on eligible payments made in January 2022
Submit VAT return and pay VAT tax due in respect of January 2022
Pay excise duty due in respect of January 2022
Submit RRI returns and pay taxes due in respect of January 2022
Submit DST return and pay DST tax due in respect of January 2022
Submit turnover return and pay turnover tax due in respect of January 2022

28

Submit Corporate Income Tax returns for August 2021 year-ends
Pay balance of tax for October 2021 year-ends



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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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			



Tax Filing Dates

01

NHIF due for February 2022 (by concession payment can be made on 9th March 2022)

09

PAYE due for February 2022
Submit Monthly PAYE returns for February 2022
NHIF (by concession, NHIF due for February 2022)
Catering levy returns and payment for February 2022
NITA Levy for February 2022 year-ends

15

NSSF payments due for the month of February 2022
HELB payments due for the month of February 2022

18

Instalment tax for year-ends

March	25%	(4th for 2022)
June	25%	(3rd for 2022)
September	25%	(2nd for 2022)
November	25%	(1st for 2022)

Farming instalment tax for year-ends

March	25%	(2nd for 2022)
June	75%	(1st for 2022)

18

Pay WHT deducted on eligible payments made in February 2022
Submit VAT returns and pay VAT taxes due in respect of February 2022
Pay excise duty due in respect of February 2022
Submit RRI returns and pay taxes due in respect of February 2022
Submit DST returns and pay DST taxes due in respect of February 2022
Submit turnover return and pay turnover tax due in respect of February 2022

31

Submit Corporate Income Tax returns for September 2021 year-ends
Pay balance of tax for November 2021 year-ends



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2022

APRIL



Tax Filing Dates

01

NHIF due for March 2022 (by concession payment can be made on 9th April 2022)

08

PAYE due for March 2022
 Submit Monthly PAYE returns for March 2022
 NHIF (by concession, NHIF due for March 2022)
 Catering levy returns and payment for March 2022
 NITA Levy for March 2022 year-ends

14

NSSF payments due for March 2022
 HELB payments due for March 2022

20

First instalment tax payment for individuals in respect of 2022 year of income.

Instalment tax for year-ends

April	25%	(4th for 2022)
July	25%	(3rd for 2022)
October	25%	(2nd for 2022)
December	25%	(1st for 2022)

Farming instalment tax for year-ends

April	25%	(2nd for 2022)
July	75%	(1st for 2022)

20

Pay WHT deducted on eligible payments made in March 2022

Submit VAT returns and pay VAT taxes due in respect of March 2022

Pay excise duty due in respect of March 2022
 Submit RRI returns and pay taxes due in respect of March 2022

Submit DST returns and pay DST taxes due in respect of March 2022

Submit turnover return and pay turnover tax due in respect of March 2022

29

Submit Corporate Income Tax returns for October 2021 year-ends

Pay balance of tax for December 2021 year-ends
 Individuals - Pay balance of tax in respect of 2021 year of income

NHIF due for April 2022 (by concession payment can be made on 9th May 2022)



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





2022

MAY



Mon	Tue	Wed	Thur	Fri	Sat	Sun
30	31					1 <small>Labour Day</small>
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



Tax Filing Dates

09

PAYE due for April 2022
 Submit Monthly PAYE returns for April 2022
 NHIF (by concession, NHIF due for April 2022)
 Catering levy returns and payment for April 2022
 NITA Levy for April 2022 year-ends

13

NSSF payments due for the month of April 2022
 HELB payments due for the month of April 2022

20

Instalment tax for year-ends
 May 25% (4th for 2022)
 August 25% (3rd for 2022)
 November 25% (2nd for 2022)
 January 25% (1st for 2023)
Farming instalment tax for year-ends
 May 25% (2nd for 2022)
 August 75% (1st for 2022)

20

Pay WHT deducted on eligible payments made in April 2022
 Submit VAT returns and pay VAT taxes due in respect of April 2022
 Pay excise duty due in respect for April 2022
 Submit RRI returns and pay taxes due in respect of April 2022
 Submit DST returns and pay DST taxes due in respect of April 2022
 Submit turnover return and pay turnover tax due in respect of April 2022

31

Submit Corporate Income Tax returns for November 2021 year-ends
 Pay balance of tax for January 2022 year-ends
 NHIF due for May 2022 (by concession payment can be made on 9th June 2022)



2022

JUNE



Mon	Tue	Wed	Thur	Fri	Sat	Sun
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Madaraka Day

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

09

PAYE due for May 2022
 Submit Monthly PAYE returns for May 2022
 NHIF (by concession, NHIF due for May 2022)
 Catering levy returns and payment for May 2022
 NITA Levy for May 2022 year-ends

15

NSSF payments due for the month of May 2022
 HELB payments due for the month of May 2022

20

Second instalment tax payment for individuals in respect of 2022 year of income

Instalment tax for year-ends

June	25%	(4th for 2022)
September	25%	(3rd for 2022)
December	25%	(2nd for 2022)
February	25%	(1st for 2023)

Farming instalment tax for year-ends

June	25%	(2nd for 2022)
September	75%	(1st for 2022)

20

Pay WHT deducted on eligible payments made in May 2022

Submit VAT returns and pay VAT taxes due in respect of May 2022

Pay excise duty due in respect of May 2022

Submit RRI returns and pay taxes due in respect of May 2022

Submit DST returns and pay DST taxes due in respect of May 2022

Submit turnover return and pay turnover tax due in respect of May 2022

30

Submit Corporate Income Tax returns for December 2021 year-ends

Pay balance of tax for February 2022 year-ends

Individuals – Submit income tax returns for year 2021



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2022

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



Tax Filing Dates

01

NHIF due for June 2022 (by concession payment can be made on 9th July 2022)

08

PAYE due for June 2022
Submit Monthly PAYE returns for June 2022
NHIF (by concession, NHIF due for June 2022)
Catering levy returns and payment for June 2022
NITA Levy for June 2022 year-ends

15

NSSF payments due for the month of June 2022
HELB payments due for the month of June 2022

20

Instalment tax for year-ends

July	25%	(4th for 2022)
October	25%	(3rd for 2022)
January	25%	(2nd for 2023)
March	25%	(1st for 2023)

Farming instalment tax for year-ends

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

20

Pay WHT deducted on eligible payments made in June 2022
Submit VAT returns and pay VAT taxes due in respect of June 2022
Pay excise duty due in respect of June 2022
Submit RRI returns and pay taxes due in respect of June 2022
Submit DST returns and pay DST taxes due in respect of June 2022
Submit turnover return and pay turnover tax due in respect of June 2022

29

Submit Corporate Income Tax returns for January 2022
Pay balance of the tax for March 2022 year ends



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2022

AUGUST



Tax Filing Dates

01

NHIF due for July 2022 (by concession payment can be made on 9th August 2022)

09

PAYE due for July 2022
 Submit Monthly PAYE returns for July 2022
 NHIF (by concession, NHIF due for July 2022)
 Catering levy returns and payment for July 2022
 NITA for July 2022 year-ends

15

NSSF payments due for the month of July 2022
 HELB payments due for the month of July 2022

19

Instalment tax for year-ends
 August 25% (4th for 2022)
 November 25% (3rd for 2022)
 February 25% (2nd for 2023)
 April 25% (1st for 2023)
Farming instalment tax for year-ends
 August 25% (2nd for 2022)
 November 75% (1st for 2022)



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				

19

Pay WHT deducted on eligible payments made in July 2022
 Submit VAT returns and pay VAT taxes due in respect of July 2022
 Pay excise duty due in respect of July 2022
 Submit RRI returns and pay taxes due in respect of July 2022
 Submit DST returns and pay DST taxes due in respect of July 2022
 Submit turnover return and pay turnover tax due in respect of July 2022

31

Submit Corporate Income Tax returns for February 2022 year-ends
 Pay balance of tax for April 2022 year-ends



2022

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 2022 (by concession payment can be made on 9th September 2022)

09

PAYE due for August 2022
Submit Monthly PAYE returns for August 2022
NHIF (by concession, NHIF due for August 2022)
Catering levy returns and payment for August 2022
NITA for August 2022 year-ends

15

NSSF payments due for August 2022
HELB payments due for August 2022

20

Third instalment tax payment for individuals in respect of 2022 year of income

Instalment tax for year-ends

September	25%	(4th for 2022)
December	25%	(3rd for 2022)
March	25%	(2nd for 2023)
May	25%	(1st for 2023)

Farming instalment tax for year-ends

September	25%	(2nd for 2022)
December	75%	(1st for 2022)

20

Pay WHT deducted on eligible payments made in August

Submit VAT returns and pay VAT taxes due in respect of August 2022

Pay excise duty due in respect of August 2022

Submit RRI returns and pay taxes due in respect of August 2022

Submit DST returns and pay DST taxes due in respect of August 2022

Submit turnover return and pay turnover tax due in respect of August 2022

30

Submit Corporate Income Tax returns for March 2022 year-ends

Pay balance of tax for May 2022 year ends

NHIF due for September 2022 (by concession payment can be made on 7th October 2022)



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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	Mashujaa Day 20	21	22	23
24	25	26	27	28	29	30



Tax Filing Dates

07

PAYE due for September 2022
 Submit Monthly PAYE returns for September 2022
 NHIF (by concession, NHIF due for September 2022)
 Catering levy returns and payment for September 2022
 NITA for September 2022 year-ends

14

NSSF payments due for the month of September 2022
 HELB payments due for the month of September 2022

19

Instalment tax for year-ends

October 25% (4th for 2022)
 January 25% (3rd for 2022)
 April 25% (2nd for 2023)
 June 25% (1st for 2023)

Farming instalment tax for year-ends

October 25% (2nd for 2022)
 January 75% (1st for 2023)

19

Pay WHT deducted on eligible payments made in September 2022
 Submit VAT returns and pay VAT taxes due in respect of September 2022
 Pay excise duty due in respect of September 2022
 Submit RRI returns and pay taxes due in respect of September 2022
 Submit DST returns and pay DST taxes due in respect of September 2022
 Submit turnover return and pay turnover tax due in respect of September 2022

31

Submit Corporate Income Tax returns for April 2022 year ends
 Pay balance of tax for June 2022 year-ends



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2022

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				



Tax Filing Dates

01

NHIF due for October 2022 (by concession payment can be made on 9th November 2022)

09

PAYE due for October 2022
 Submit Monthly PAYE returns for October 2022
 NHIF (by concession, NHIF due for October 2022)
 Catering levy returns and payment for October 2022
 NITA for October 2022 year-ends

15

NSSF payments due for October 2022
 HELB payments due for October 2022

18

Instalment tax for year-ends
 November 25% (4th for 2022)
 February 25% (3rd for 2023)
 May 25% (2nd for 2023)
 July 25% (1st for 2023)
Farming instalment tax for year-ends
 November 25% (2nd for 2022)
 February 75% (1st for 2023)

18

Pay WHT deducted on eligible payments made in October 2022
 Submit VAT returns and pay VAT taxes due in respect of October 2022
 Pay excise duty due in respect of October 2022
 Submit RRI returns and pay taxes due in respect of October 2022
 Submit DST returns and pay DST taxes due in respect of October 2022
 Submit turnover return and pay turnover tax due in respect of October 2022

30

Submit Corporate Income Tax returns for May 2022 year-ends
 Pay balance of tax for July 2022 year-ends



2022

DECEMBER



Tax Filing Dates

01

NHIF due for November 2022 (by concession payment can be made on 9th December 2022)

09

PAYE due for November 2022
Submit Monthly PAYE returns for November 2022
NHIF (by concession, NHIF due for November 2022)
Catering levy returns and payment for November 2022
NITA for November 2022 year-ends

15

NSSF payments due for November 2022
HELB payments due for November 2022

20

Fourth instalment tax payment for individuals in respect of 2022 year of income

Instalment tax for year-ends

December	25%	(4th for 2022)
March	25%	(3rd for 2023)
June	25%	(2nd for 2023)
August	25%	(1st for 2023)

Farming instalment tax for year-ends

December	25%	(2nd for 2022)
March	75%	(1st for 2023)

20

Pay WHT deducted on eligible payments made in November 2022
Submit VAT returns and pay VAT taxes due in respect of November 2022
Pay excise duty due in respect of November 2022
Submit RRI returns and pay taxes due in respect of November 2022
Submit DST returns and pay taxes due in respect of November 2022
Submit turnover return and pay turnover tax due in respect of November 2022

30

Submit Corporate Income Tax returns for June 2022 year-ends
Pay balance of tax for August 2022 year-ends
NHIF due for December 2022 (by concessions payment can be made by January 9th, 2023)



Mon Tue Wed Thur 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	Christmas Day 25
Boxing Day 26	27	28	29	30	31	



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 • www.pwc.com/ke

2023



January

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

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
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
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

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
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

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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