

# 2019 TAXATION CALENDAR

## KEY JANUARY DEADLINE DATES:

DATE:	ACTIVITY:	TAXATION OF:												
9th	Payment	<ul style="list-style-type: none"> <li>Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy charges for December 2018</li> </ul>												
15th	Payment	<ul style="list-style-type: none"> <li>National Social Security Fund (NSSF) for December 2018</li> </ul>												
18th	Payment	<ul style="list-style-type: none"> <li>Value Added Tax (VAT) for December 2018</li> <li>Withholding Tax: Income Tax &amp; VAT for December 2018</li> <li>Excise Duty for December 2018</li> <li>Standard Levy for December 2018</li> <li>Rental Income Tax Of The Month</li> <li>Installment Tax with the year ends:                             <table border="0"> <tr> <td>January 2019</td> <td>-</td> <td>4th</td> </tr> <tr> <td>April 2019</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>July 2019</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>September 2019</td> <td>-</td> <td>1st</td> </tr> </table> </li> </ul>	January 2019	-	4th	April 2019	-	3rd	July 2019	-	2nd	September 2019	-	1st
January 2019	-	4th												
April 2019	-	3rd												
July 2019	-	2nd												
September 2019	-	1st												
31st	File	<ul style="list-style-type: none"> <li>Self assessment tax returns for corporate companies with a July year end</li> <li>Final tax balance payment for all corporate companies with a September year end</li> </ul>												

Agricultural taxpayers must pay their installment tax on the 20th, of their 9th & 12th months during the income taxable year. 75% of the tax charge is due on the 9th month, and 25% is due on the 12th month.

## PENALTIES:

<b>PAYE</b> • 25% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission.	<b>VAT &amp; MONTHLY RENTAL TAX</b>
• 1% interest/month for a late submission.	• 5% of the tax charge due, or Ksh 20,000. Whichever is higher for a late submission.
<b>NHIF</b> • 2 times the amount due.	• 1% interest/month for a late submission.
<b>NSSF</b> • 5% interest is chargeable per month.	<b>INSTALLMENT TAX</b>
<b>WHT</b> • 10% late payment charge	• 20% late payment charge
• 1% interest chargeable per month	• 1% interest chargeable per month

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# JANUARY 2019

S	M	T	W	T	F	S
		01	02	03	04	05
06	07	08	09	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

# 2019 TAXATION CALENDAR

## KEY FEBRUARY DEADLINE DATES:

DATE:	ACTIVITY:	TAXATION OF:												
9th	Payment	<ul style="list-style-type: none"> <li>Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy charges for January 2019 - Should pay on 8th February as 9th is a weekend.</li> </ul>												
15th	Payment	<ul style="list-style-type: none"> <li>National Social Security Fund (NSSF) for January 2019</li> </ul>												
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February 2019	-	4th												
May 2019	-	3rd												
August 2019	-	2nd												
October 2019	-	1st												
28th	File	<ul style="list-style-type: none"> <li>Self assessment tax returns for corporate companies with a August year end</li> <li>Final tax balance payment for all corporate companies with a October year end</li> </ul>												

Agricultural taxpayers must pay their installment tax on the 20th, of their 9th & 12th months during the income taxable year. 75% of the tax charge is due on the 9th month, and 25% is due on the 12th month.

## PENALTIES:

<b>PAYE</b> • 25% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission.	<b>VAT &amp; MONTHLY RENTAL TAX</b>
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# FEBRUARY 2019

S	M	T	W	T	F	S
					01	02
03	04	05	06	07	08	09
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28		

# 2019 TAXATION CALENDAR

## KEY MARCH DEADLINE DATES:

DATE:	ACTIVITY:	TAXATION OF:												
9th	Payment	<ul style="list-style-type: none"> <li>Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy charges for February 2019 - Should pay on 8th March as 9th is a weekend.</li> </ul>												
15th	Payment	<ul style="list-style-type: none"> <li>National Social Security Fund (NSSF) for February 2019</li> </ul>												
20th	Payment	<ul style="list-style-type: none"> <li>Value Added Tax (VAT) for February 2019</li> <li>Withholding Tax: Income Tax &amp; VAT for February 2019</li> <li>Excise Duty for February 2019</li> <li>Standard Levy for February 2019</li> <li>Rental Income Tax Of The Month</li> <li>Installment Tax with the year ends:                             <table border="0"> <tr> <td>March 2019</td> <td>-</td> <td>4th</td> </tr> <tr> <td>June 2019</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>September 2019</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>November 2019</td> <td>-</td> <td>1st</td> </tr> </table> </li> </ul>	March 2019	-	4th	June 2019	-	3rd	September 2019	-	2nd	November 2019	-	1st
March 2019	-	4th												
June 2019	-	3rd												
September 2019	-	2nd												
November 2019	-	1st												
29th	File	<ul style="list-style-type: none"> <li>Self assessment tax returns for corporate companies with a September year end</li> <li>Final tax balance payment for all corporate companies with a November year end</li> </ul>												

Agricultural taxpayers must pay their installment tax on the 20th, of their 9th & 12th months during the income taxable year. 75% of the tax charge is due on the 9th month, and 25% is due on the 12th month.

## PENALTIES:

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# MARCH 2019

S	M	T	W	T	F	S
					01	02
03	04	05	06	07	08	09
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

# 2019 TAXATION CALENDAR

## KEY APRIL DEADLINE DATES:

DATE:	ACTIVITY:	TAXATION OF:												
9th	Payment	<ul style="list-style-type: none"> <li>Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy charges for March 2019</li> </ul>												
15th	Payment	<ul style="list-style-type: none"> <li>National Social Security Fund (NSSF) for March 2019</li> </ul>												
19th	Payment	<ul style="list-style-type: none"> <li>Value Added Tax (VAT) &amp; Turnover Tax (3% of gross turnover for Jan-March)</li> <li>Withholding Tax: Income Tax &amp; VAT for March 2019</li> <li>Excise Duty for March 2019</li> <li>Standard Levy for March 2019</li> <li>Rental Income Tax Of The Month</li> <li>Installment Tax with the year ends:                             <table border="0"> <tr> <td>April 2019</td> <td>-</td> <td>4th</td> </tr> <tr> <td>July 2019</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>October 2019</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>December 2019</td> <td>-</td> <td>1st</td> </tr> </table> </li> </ul>	April 2019	-	4th	July 2019	-	3rd	October 2019	-	2nd	December 2019	-	1st
April 2019	-	4th												
July 2019	-	3rd												
October 2019	-	2nd												
December 2019	-	1st												
30th	File	<ul style="list-style-type: none"> <li>Self assessment tax returns for corporate companies with a October year end</li> <li>Final tax balance payment for all corporate companies &amp; individuals with a December year end</li> </ul>												

Agricultural taxpayers must pay their installment tax on the 20th, of their 9th & 12th months during the income taxable year. 75% of the tax charge is due on the 9th month, and 25% is due on the 12th month.

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<b>PAYE</b> • 25% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission.	<b>VAT &amp; MONTHLY RENTAL TAX</b>
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# APRIL 2019

S	M	T	W	T	F	S
	01	02	03	04	05	06
07	08	09	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

# 2019 TAXATION CALENDAR

## KEY MAY DEADLINE DATES:

DATE:	ACTIVITY:	TAXATION OF:												
9th	Payment	<ul style="list-style-type: none"> <li>Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy charges for April 2019</li> </ul>												
15th	Payment	<ul style="list-style-type: none"> <li>National Social Security Fund (NSSF) for April 2019</li> </ul>												
20th	Payment	<ul style="list-style-type: none"> <li>Value Added Tax (VAT) for April 2019</li> <li>Withholding Tax: Income Tax &amp; VAT for April 2019</li> <li>Excise Duty for April 2019</li> <li>Standard Levy for April 2019</li> <li>Rental Income Tax Of The Month</li> <li>Installment Tax with the year ends:                             <table border="0"> <tr> <td>May 2019</td> <td>-</td> <td>4th</td> </tr> <tr> <td>August 2019</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>November 2019</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>January 2020</td> <td>-</td> <td>1st</td> </tr> </table> </li> </ul>	May 2019	-	4th	August 2019	-	3rd	November 2019	-	2nd	January 2020	-	1st
May 2019	-	4th												
August 2019	-	3rd												
November 2019	-	2nd												
January 2020	-	1st												
31st	File	<ul style="list-style-type: none"> <li>Self assessment tax returns for corporate companies with a November year end</li> <li>Final tax balance payment for all corporate companies with a January year end</li> </ul>												

Agricultural taxpayers must pay their installment tax on the 20th, of their 9th & 12th months during the income taxable year. 75% of the tax charge is due on the 9th month, and 25% is due on the 12th month.

## PENALTIES:

<b>PAYE</b>	<ul style="list-style-type: none"> <li>25% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission.</li> <li>1% interest/month for a late submission.</li> </ul>	<b>VAT &amp; MONTHLY RENTAL TAX</b>	<ul style="list-style-type: none"> <li>5% of the tax charge due, or Ksh 20,000. Whichever is higher for a late submission.</li> <li>1% interest/month for a late submission.</li> </ul>
<b>NHIF</b>	<ul style="list-style-type: none"> <li>2 times the amount due.</li> </ul>	<b>INSTALLMENT TAX</b>	<ul style="list-style-type: none"> <li>20% late payment charge</li> <li>1% interest chargeable per month</li> </ul>
<b>NSSF</b>	<ul style="list-style-type: none"> <li>5% interest is chargeable per month.</li> </ul>		
<b>WHT</b>	<ul style="list-style-type: none"> <li>10% late payment charge</li> <li>1% interest chargeable per month</li> </ul>		

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# MAY 2019

S	M	T	W	T	F	S
			01	02	03	04
05	06	07	08	09	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

# 2019 TAXATION CALENDAR

## KEY JUNE DEADLINE DATES:

DATE:	ACTIVITY:	TAXATION OF:
9th	Payment	<ul style="list-style-type: none"> <li>Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy charges for May 2019 - Should pay on 7th June as 9th is a weekend.</li> </ul>
14th	Payment	<ul style="list-style-type: none"> <li>National Social Security Fund (NSSF) for May 2019</li> </ul>
20th	Payment	<ul style="list-style-type: none"> <li>Value Added Tax (VAT) for May 2019</li> <li>Withholding Tax: Income Tax &amp; VAT for May 2019</li> <li>Excise Duty for May 2019</li> <li>Standard Levy for May 2019</li> <li>Rental Income Tax Of The Month</li> <li>Installment Tax with the year ends:                             <ul style="list-style-type: none"> <li>June 2019 - 4th</li> <li>September 2019 - 3rd</li> <li>December 2019 - 2nd</li> <li>February 2020 - 1st</li> </ul> </li> </ul>
28th	File	<ul style="list-style-type: none"> <li>Self assessment tax returns for corporate companies, partnerships &amp; individuals with a December year end</li> <li>Final tax balance payment for all corporate companies with a February year end</li> </ul>

Agricultural taxpayers must pay their installment tax on the 20th, of their 9th & 12th months during the income taxable year. 75% of the tax charge is due on the 9th month, and 25% is due on the 12th month.

## PENALTIES:

<b>PAYE</b> • 25% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission. <ul style="list-style-type: none"> <li>1% interest/month for a late submission.</li> </ul>	<b>VAT &amp; MONTHLY RENTAL TAX</b> <ul style="list-style-type: none"> <li>5% of the tax charge due, or Ksh 20,000. Whichever is higher for a late submission.</li> <li>1% interest/month for a late submission.</li> </ul>
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# JUNE 2019

S	M	T	W	T	F	S
						01
02	03	04	05	06	07	08
09	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

# 2019 TAXATION CALENDAR

## KEY JULY DEADLINE DATES:

DATE:	ACTIVITY:	TAXATION OF:												
9th	Payment	<ul style="list-style-type: none"> <li>Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy charges for June 2019</li> </ul>												
15th	Payment	<ul style="list-style-type: none"> <li>National Social Security Fund (NSSF) for June 2019</li> </ul>												
19th	Payment	<ul style="list-style-type: none"> <li>Value Added Tax (VAT) for June 2019 &amp; Turnover Tax (3% of gross turnover for April-June)</li> <li>Withholding Tax: Income Tax &amp; VAT for June 2019</li> <li>Excise Duty for June 2019</li> <li>Standard Levy for June 2019</li> <li>Rental Income Tax Of The Month</li> <li>Installment Tax with the year ends:                             <table border="0"> <tr> <td>July 2019</td> <td>-</td> <td>4th</td> </tr> <tr> <td>October 2019</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>January 2020</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>March 2020</td> <td>-</td> <td>1st</td> </tr> </table> </li> </ul>	July 2019	-	4th	October 2019	-	3rd	January 2020	-	2nd	March 2020	-	1st
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January 2020	-	2nd												
March 2020	-	1st												
31st	File	<ul style="list-style-type: none"> <li>Self assessment tax returns for corporate companies with a January year end</li> <li>Final tax balance payment for all corporate companies with a March year end</li> </ul>												

Agricultural taxpayers must pay their installment tax on the 20th, of their 9th & 12th months during the income taxable year. 75% of the tax charge is due on the 9th month, and 25% is due on the 12th month.

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# JULY 2019

S	M	T	W	T	F	S
	01	02	03	04	05	06
07	08	09	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

# 2019 TAXATION CALENDAR

## KEY AUGUST DEADLINE DATES:

DATE:	ACTIVITY:	TAXATION OF:												
9th	Payment	<ul style="list-style-type: none"> <li>Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy charges for July 2019</li> </ul>												
15th	Payment	<ul style="list-style-type: none"> <li>National Social Security Fund (NSSF) for July 2019</li> </ul>												
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August 2019	-	4th												
November 2019	-	3rd												
February 2020	-	2nd												
April 2020	-	1st												
30th	File	<ul style="list-style-type: none"> <li>Self assessment tax returns for corporate companies with a February year end</li> <li>Final tax balance payment for all corporate companies with a April year end</li> </ul>												

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# AUGUST 2019

S	M	T	W	T	F	S
				01	02	03
04	05	06	07	08	09	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31



# 2019 TAXATION CALENDAR

## KEY SEPTEMBER DEADLINE DATES:

DATE:	ACTIVITY:	TAXATION OF:												
9th	Payment	<ul style="list-style-type: none"> <li>Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy charges for August 2019</li> </ul>												
15th	Payment	<ul style="list-style-type: none"> <li>National Social Security Fund (NSSF) for August 2019 - Should pay on 13th september.</li> </ul>												
20th	Payment	<ul style="list-style-type: none"> <li>Value Added Tax (VAT) for August 2019</li> <li>Withholding Tax: Income Tax &amp; VAT for August 2019</li> <li>Excise Duty for August 2019</li> <li>Standard Levy for August 2019</li> <li>Rental Income Tax Of The Month</li> <li>Installment Tax with the year ends:                             <table border="0"> <tr> <td>September 2019</td> <td>-</td> <td>4th</td> </tr> <tr> <td>December 2019</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>March 2020</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>May 2020</td> <td>-</td> <td>1st</td> </tr> </table> </li> </ul>	September 2019	-	4th	December 2019	-	3rd	March 2020	-	2nd	May 2020	-	1st
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March 2020	-	2nd												
May 2020	-	1st												
30th	File	<ul style="list-style-type: none"> <li>Self assessment tax returns for corporate companies with a March year end</li> <li>Final tax balance payment for all corporate companies with a May year end</li> </ul>												

Agricultural taxpayers must pay their installment tax on the 20th, of their 9th & 12th months during the income taxable year. 75% of the tax charge is due on the 9th month, and 25% is due on the 12th month.

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<b>NHIF</b> • 2 times the amount due.	• 1% interest/month for a late submission.
<b>NSSF</b> • 5% interest is chargeable per month.	<b>INSTALLMENT TAX</b>
<b>WHT</b> • 10% late payment charge	• 20% late payment charge
• 1% interest chargeable per month	• 1% interest chargeable per month

**DISCLAIMER:** Anant Bhatt LLP has created this taxation calendar with reasonable care, however, will not accept any responsibility of actions caused. One may consult the relevant Kenyan Acts for guidance.



**ANANT BHATT LLP**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
**AUDIT | TAX | ADVISORY**

# SEPTEMBER 2019

S	M	T	W	T	F	S
01	02	03	04	05	06	07
08	09	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

# 2019 TAXATION CALENDAR

## KEY OCTOBER DEADLINE DATES:

DATE:	ACTIVITY:	TAXATION OF:												
9th	Payment	<ul style="list-style-type: none"> <li>Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy charges for September 2019</li> </ul>												
15th	Payment	<ul style="list-style-type: none"> <li>National Social Security Fund (NSSF) for September 2019</li> </ul>												
20th	Payment	<ul style="list-style-type: none"> <li>Value Added Tax (VAT) for Sept. 2019 &amp; Turnover Tax (3% of gross turnover for July-Sept)</li> <li>Withholding Tax: Income Tax &amp; VAT for September 2019</li> <li>Excise Duty for September 2019</li> <li>Standard Levy for September 2019</li> <li>Rental Income Tax Of The Month</li> <li>Installment Tax with the year ends: - Should pay all dues on 18th Oct, due to weekend                             <table border="0" style="margin-left: 20px;"> <tr> <td>October 2019</td> <td>-</td> <td>4th</td> </tr> <tr> <td>January 2020</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>April 2020</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>June 2020</td> <td>-</td> <td>1st</td> </tr> </table> </li> </ul>	October 2019	-	4th	January 2020	-	3rd	April 2020	-	2nd	June 2020	-	1st
October 2019	-	4th												
January 2020	-	3rd												
April 2020	-	2nd												
June 2020	-	1st												
31st	File	<ul style="list-style-type: none"> <li>Self assessment tax returns for corporate companies with a April year end</li> <li>Final tax balance payment for all corporate companies with a June year end</li> </ul>												

Agricultural taxpayers must pay their installment tax on the 20th, of their 9th & 12th months during the income taxable year. 75% of the tax charge is due on the 9th month, and 25% is due on the 12th month.

## PENALTIES:

<p><b>PAYE</b> • 25% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission.</p> <ul style="list-style-type: none"> <li>• 1% interest/month for a late submission.</li> </ul> <p><b>NHIF</b> • 2 times the amount due.</p> <p><b>NSSF</b> • 5% interest is chargeable per month.</p> <p><b>WHT</b> • 10% late payment charge</p> <ul style="list-style-type: none"> <li>• 1% interest chargeable per month</li> </ul>	<p><b>VAT &amp; MONTHLY RENTAL TAX</b></p> <ul style="list-style-type: none"> <li>• 5% of the tax charge due, or Ksh 20,000. Whichever is higher for a late submission.</li> <li>• 1% interest/month for a late submission.</li> </ul> <p><b>INSTALLMENT TAX</b></p> <ul style="list-style-type: none"> <li>• 20% late payment charge</li> <li>• 1% interest chargeable per month</li> </ul>
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# OCTOBER 2019

S	M	T	W	T	F	S
		01	02	03	04	05
06	07	08	09	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

# 2019 TAXATION CALENDAR

## KEY NOVEMBER DEADLINE DATES:

DATE:	ACTIVITY:	TAXATION OF:												
9th	Payment	<ul style="list-style-type: none"> <li>Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy charges for October 2019 - Should pay on 8th November as 9th is a weekend.</li> </ul>												
15th	Payment	<ul style="list-style-type: none"> <li>National Social Security Fund (NSSF) for October 2019</li> </ul>												
20th	Payment	<ul style="list-style-type: none"> <li>Value Added Tax (VAT) for October 2019</li> <li>Withholding Tax: Income Tax &amp; VAT for October 2019</li> <li>Excise Duty for October 2019</li> <li>Standard Levy for October 2019</li> <li>Rental Income Tax Of The Month</li> <li>Installment Tax with the year ends:                             <table border="0"> <tr> <td>November 2019</td> <td>-</td> <td>4th</td> </tr> <tr> <td>February 2020</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>May 2019</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>July 2019</td> <td>-</td> <td>1st</td> </tr> </table> </li> </ul>	November 2019	-	4th	February 2020	-	3rd	May 2019	-	2nd	July 2019	-	1st
November 2019	-	4th												
February 2020	-	3rd												
May 2019	-	2nd												
July 2019	-	1st												
29th	File	<ul style="list-style-type: none"> <li>Self assessment tax returns for corporate companies with a May year end</li> <li>Final tax balance payment for all corporate companies with a July year end</li> </ul>												

Agricultural taxpayers must pay their installment tax on the 20th, of their 9th & 12th months during the income taxable year. 75% of the tax charge is due on the 9th month, and 25% is due on the 12th month.

## PENALTIES:

<b>PAYE</b>	<ul style="list-style-type: none"> <li>25% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission.</li> <li>1% interest/month for a late submission.</li> </ul>	<b>VAT &amp; MONTHLY RENTAL TAX</b>	<ul style="list-style-type: none"> <li>5% of the tax charge due, or Ksh 20,000. Whichever is higher for a late submission.</li> <li>1% interest/month for a late submission.</li> </ul>
<b>NHIF</b>	<ul style="list-style-type: none"> <li>2 times the amount due.</li> </ul>	<b>INSTALLMENT TAX</b>	<ul style="list-style-type: none"> <li>20% late payment charge</li> <li>1% interest chargeable per month</li> </ul>
<b>NSSF</b>	<ul style="list-style-type: none"> <li>5% interest is chargeable per month.</li> </ul>		
<b>WHT</b>	<ul style="list-style-type: none"> <li>10% late payment charge</li> <li>1% interest chargeable per month</li> </ul>		

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# NOVEMBER 2019

S	M	T	W	T	F	S
					01	02
03	04	05	06	07	08	09
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

# 2019 TAXATION CALENDAR

## KEY DECEMBER DEADLINE DATES:

DATE:	ACTIVITY:	TAXATION OF:												
9th	Payment	<ul style="list-style-type: none"> <li>Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy charges for November 2019</li> </ul>												
15th	Payment	<ul style="list-style-type: none"> <li>National Social Security Fund (NSSF) for November 2019 - Should pay on 13th December.</li> </ul>												
20th	Payment	<ul style="list-style-type: none"> <li>Value Added Tax (VAT) for November 2019</li> <li>Withholding Tax: Income Tax &amp; VAT for November 2019</li> <li>Excise Duty for November 2019</li> <li>Standard Levy for November 2019</li> <li>Rental Income Tax Of The Month</li> <li>Installment Tax with the year ends:                             <table border="0"> <tr> <td>December 2020</td> <td>-</td> <td>4th</td> </tr> <tr> <td>March 2020</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>June 2020</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>August 2020</td> <td>-</td> <td>1st</td> </tr> </table> </li> </ul>	December 2020	-	4th	March 2020	-	3rd	June 2020	-	2nd	August 2020	-	1st
December 2020	-	4th												
March 2020	-	3rd												
June 2020	-	2nd												
August 2020	-	1st												
31st	File	<ul style="list-style-type: none"> <li>Self assessment tax returns for corporate companies with a June year end</li> <li>Final tax balance payment for all corporate companies with a August year end</li> </ul>												

Agricultural taxpayers must pay their installment tax on the 20th, of their 9th & 12th months during the income taxable year. 75% of the tax charge is due on the 9th month, and 25% is due on the 12th month.

## PENALTIES:

<b>PAYE</b> • 25% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission.	<b>VAT &amp; MONTHLY RENTAL TAX</b>
• 1% interest/month for a late submission.	• 5% of the tax charge due, or Ksh 20,000. Whichever is higher for a late submission.
<b>NHIF</b> • 2 times the amount due.	• 1% interest/month for a late submission.
<b>NSSF</b> • 5% interest is chargeable per month.	<b>INSTALLMENT TAX</b>
<b>WHT</b> • 10% late payment charge	• 20% late payment charge
• 1% interest chargeable per month	• 1% interest chargeable per month

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# DECEMBER 2019

S	M	T	W	T	F	S
01	02	03	04	05	06	07
08	09	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				