

2021 TAXATION CALENDAR

KEY JANUARY DEADLINE DATES:

DATE: ACTIVITY: TAXATION OF:

- | | | | | | | | | | | | | | | |
|----------------|---------|--|--------------|---|-----|------------|---|-----|-----------|---|-----|----------------|---|-----|
| 9th | Payment | <ul style="list-style-type: none"> Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy Charges for December 2020 | | | | | | | | | | | | |
| 15th | Payment | <ul style="list-style-type: none"> National Social Security Fund (NSSF) for December 2020 | | | | | | | | | | | | |
| 20th | Payment | <ul style="list-style-type: none"> Value Added Tax (VAT) for December 2020 Withholding Tax (WHT) : Income Tax & VAT for December 2020 Excise Duty for December 2020 Standard Levy for December 2020 Rental Income Tax (RIT) for December 2020 Installment Tax with the year ends: <table border="0" style="margin-left: 20px;"> <tr> <td>January 2021</td> <td>-</td> <td>4th</td> </tr> <tr> <td>April 2021</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>July 2021</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>September 2021</td> <td>-</td> <td>1st</td> </tr> </table> | January 2021 | - | 4th | April 2021 | - | 3rd | July 2021 | - | 2nd | September 2021 | - | 1st |
| January 2021 | - | 4th | | | | | | | | | | | | |
| April 2021 | - | 3rd | | | | | | | | | | | | |
| July 2021 | - | 2nd | | | | | | | | | | | | |
| September 2021 | - | 1st | | | | | | | | | | | | |
| 30th | File | <ul style="list-style-type: none"> Self assessment tax returns for corporate companies with a July year end Final tax balance payment for all corporate companies with a September year end | | | | | | | | | | | | |

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>PAYE • 25% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission.</p> <ul style="list-style-type: none"> 1% interest/month for a late submission. | <p>VAT & MONTHLY RENTAL TAX</p> <ul style="list-style-type: none"> 5% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission of VAT. |
| <p>NHIF • 5 times the amount due.</p> | <p>• 5% interest/month or Ksh 2000. Whichever is higher for RIT.</p> |
| <p>NSSE • 5% penalty on the amount due</p> | <p>INSTALLMENT TAX</p> |
| <p>WHT • 10% late payment charge</p> <ul style="list-style-type: none"> 1% interest chargeable per month | <ul style="list-style-type: none"> 20% late payment charge 1% interest chargeable per month |

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ANANT BHATT LLP
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JANUARY 2021

SUN	MON	TUE	WED	THU	FRI	SAT
					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						

2021 TAXATION CALENDAR

KEY FEBRUARY DEADLINE DATES:

DATE: ACTIVITY: TAXATION OF:

- | | | | | | | | | | | | | | | |
|---------------|---------|--|---------------|---|-----|----------|---|-----|-------------|---|-----|--------------|---|-----|
| 9th | Payment | <ul style="list-style-type: none"> Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy Charges for January 2021 | | | | | | | | | | | | |
| 13th | Payment | <ul style="list-style-type: none"> National Social Security Fund (NSSF) for January 2021 | | | | | | | | | | | | |
| 20th | Payment | <ul style="list-style-type: none"> Value Added Tax (VAT) for January 2021 Withholding Tax (WHT) : Income Tax & VAT for January 2021 Excise Duty for January 2021 Standard Levy for January 2021 Rental Income Tax (RIT) for January 2021 Installment Tax with the year ends: <table border="0" style="margin-left: 20px;"> <tr> <td>February 2021</td> <td>-</td> <td>4th</td> </tr> <tr> <td>May 2021</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>August 2021</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>October 2021</td> <td>-</td> <td>1st</td> </tr> </table> | February 2021 | - | 4th | May 2021 | - | 3rd | August 2021 | - | 2nd | October 2021 | - | 1st |
| February 2021 | - | 4th | | | | | | | | | | | | |
| May 2021 | - | 3rd | | | | | | | | | | | | |
| August 2021 | - | 2nd | | | | | | | | | | | | |
| October 2021 | - | 1st | | | | | | | | | | | | |
| 27th | File | <ul style="list-style-type: none"> Self assessment tax returns for corporate companies with a August year end Final tax balance payment for all corporate companies with a October year end | | | | | | | | | | | | |

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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| <p>PAYE • 25% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission.</p> <ul style="list-style-type: none"> 1% interest/month for a late submission. <p>NHIF • 5 times the amount due.</p> <p>NSSE • 5% penalty on the amount due</p> <p>WHT • 10% late payment charge</p> <ul style="list-style-type: none"> 1% interest chargeable per month | <p>VAT & MONTHLY RENTAL TAX</p> <ul style="list-style-type: none"> 5% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission of VAT. 5% interest/month or Ksh 2000. Whichever is higher for RIT. <p>INSTALLMENT TAX</p> <ul style="list-style-type: none"> 20% late payment charge 1% interest chargeable per month |
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FEBRUARY 2021

SUN	MON	TUE	WED	THU	FRI	SAT
	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						

2021 TAXATION CALENDAR

KEY MARCH DEADLINE DATES:

DATE: ACTIVITY: TAXATION OF:

- | | | | | | | | | | | | | | | |
|----------------|---------|---|------------|---|-----|-----------|---|-----|----------------|---|-----|---------------|---|-----|
| 9th | Payment | <ul style="list-style-type: none"> Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy Charges for February 2021 | | | | | | | | | | | | |
| 15th | Payment | <ul style="list-style-type: none"> National Social Security Fund (NSSF) for February 2021 | | | | | | | | | | | | |
| 20th | Payment | <ul style="list-style-type: none"> Value Added Tax (VAT) for February 2021 Withholding Tax (WHT) : Income Tax & VAT for February 2021 Excise Duty for February 2021 Standard Levy for February 2021 Rental Income Tax (RIT) for February 2021 Installment Tax with the year ends: <table border="0" style="margin-left: 20px;"> <tr> <td>March 2021</td> <td>-</td> <td>4th</td> </tr> <tr> <td>June 2021</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>September 2021</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>November 2021</td> <td>-</td> <td>1st</td> </tr> </table> | March 2021 | - | 4th | June 2021 | - | 3rd | September 2021 | - | 2nd | November 2021 | - | 1st |
| March 2021 | - | 4th | | | | | | | | | | | | |
| June 2021 | - | 3rd | | | | | | | | | | | | |
| September 2021 | - | 2nd | | | | | | | | | | | | |
| November 2021 | - | 1st | | | | | | | | | | | | |
| 30th | File | <ul style="list-style-type: none"> Self assessment tax returns for corporate companies with a September year end Final tax balance payment for all corporate companies with a November year end | | | | | | | | | | | | |

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>PAYE • 25% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission.</p> <ul style="list-style-type: none"> 1% interest/month for a late submission. <p>NHIF • 5 times the amount due.</p> <p>NSSE • 5% penalty on the amount due</p> <p>WHT • 10% late payment charge</p> <ul style="list-style-type: none"> 1% interest chargeable per month | <p>VAT & MONTHLY RENTAL TAX</p> <ul style="list-style-type: none"> 5% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission of VAT. 5% interest/month or Ksh 2000. Whichever is higher for RIT. <p>INSTALLMENT TAX</p> <ul style="list-style-type: none"> 20% late payment charge 1% interest chargeable per month |
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MARCH 2021

SUN	MON	TUE	WED	THU	FRI	SAT
	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			

2021 TAXATION CALENDAR

KEY APRIL DEADLINE DATES:

DATE: ACTIVITY: TAXATION OF:

- | | | |
|------|---------|--|
| 9th | Payment | <ul style="list-style-type: none">• Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy Charges for March 2021 |
| 15th | Payment | <ul style="list-style-type: none">• National Social Security Fund (NSSF) for March 2021 |
| 20th | Payment | <ul style="list-style-type: none">• Value Added Tax (VAT) for March 2021• Withholding Tax (WHT) : Income Tax & VAT for March 2021• Excise Duty for March 2021• Standard Levy for March 2021• Rental Income Tax (RIT) for March 2021• Installment Tax with the year ends:<ul style="list-style-type: none">April 2021 - 4thJuly 2021 - 3rdOctober 2021 - 2ndDecember 2021 - 1st |
| 30th | File | <ul style="list-style-type: none">• Self assessment tax returns for corporate companies with a October year end• Final tax balance payment for all corporate companies with a December year end |

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:

- PAYE** • 25% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission.
- 1% interest/month for a late submission.

- NHIF** • 5 times the amount due.

- NSSF** • 5% penalty on the amount due

- WHT** • 10% late payment charge

- 1% interest chargeable per month

VAT & MONTHLY RENTAL TAX

- 5% of the tax charge due, or Ksh 10,000.

Whichever is higher for a late submission of VAT.

- 5% interest/month or Ksh 2000. Whichever is higher for RIT.

INSTALLMENT TAX

- 20% late payment charge

- 1% interest chargeable per month

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AUDIT

TAX

ADVISORY



APRIL 2021

SUN	MON	TUE	WED	THU	FRI	SAT
				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	

2021 TAXATION CALENDAR

KEY MAY DEADLINE DATES:

DATE: ACTIVITY: TAXATION OF:

- | | | | | | | | | | | | | | | |
|---------------|---------|--|----------|---|-----|-------------|---|-----|---------------|---|-----|--------------|---|-----|
| 8th | Payment | <ul style="list-style-type: none"> Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy Charges for April 2021 | | | | | | | | | | | | |
| 15th | Payment | <ul style="list-style-type: none"> National Social Security Fund (NSSF) for April 2021 | | | | | | | | | | | | |
| 20th | Payment | <ul style="list-style-type: none"> Value Added Tax (VAT) for April 2021 Withholding Tax (WHT) : Income Tax & VAT for April 2021 Excise Duty for April 2021 Standard Levy for April 2021 Rental Income Tax (RIT) for April 2021 Installment Tax with the year ends: <table border="0" style="margin-left: 20px;"> <tr> <td>May 2021</td> <td>-</td> <td>4th</td> </tr> <tr> <td>August 2021</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>November 2021</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>January 2022</td> <td>-</td> <td>1st</td> </tr> </table> | May 2021 | - | 4th | August 2021 | - | 3rd | November 2021 | - | 2nd | January 2022 | - | 1st |
| May 2021 | - | 4th | | | | | | | | | | | | |
| August 2021 | - | 3rd | | | | | | | | | | | | |
| November 2021 | - | 2nd | | | | | | | | | | | | |
| January 2022 | - | 1st | | | | | | | | | | | | |
| 31st | File | <ul style="list-style-type: none"> Self assessment tax returns for corporate companies with a November year end Final tax balance payment for all corporate companies with a January year end | | | | | | | | | | | | |

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PENALTIES:

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| <p>NSSE • 5% penalty on the amount due</p> | <p>INSTALLMENT TAX</p> <ul style="list-style-type: none"> 20% late payment charge 1% interest chargeable per month |
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MAY 2021

SUN	MON	TUE	WED	THU	FRI	SAT
						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					

2021 TAXATION CALENDAR

KEY JUNE DEADLINE DATES:

DATE: ACTIVITY: TAXATION OF:

- | | | | | | | | | | | | | | | |
|----------------|---------|---|-----------|---|-----|----------------|---|-----|---------------|---|-----|---------------|---|-----|
| 9th | Payment | <ul style="list-style-type: none"> • Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy Charges for May 2021 | | | | | | | | | | | | |
| 15th | Payment | <ul style="list-style-type: none"> • National Social Security Fund (NSSF) for May 2021 | | | | | | | | | | | | |
| 19th | Payment | <ul style="list-style-type: none"> • Value Added Tax (VAT) for May 2021 • Withholding Tax (WHT) : Income Tax & VAT for May 2021 • Excise Duty for May 2021 • Standard Levy for May 2021 • Rental Income Tax (RIT) for May 2021 • Installment Tax with the year ends: <table border="0" style="margin-left: 20px;"> <tr> <td>June 2021</td> <td>-</td> <td>4th</td> </tr> <tr> <td>September 2021</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>December 2021</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>February 2022</td> <td>-</td> <td>1st</td> </tr> </table> | June 2021 | - | 4th | September 2021 | - | 3rd | December 2021 | - | 2nd | February 2022 | - | 1st |
| June 2021 | - | 4th | | | | | | | | | | | | |
| September 2021 | - | 3rd | | | | | | | | | | | | |
| December 2021 | - | 2nd | | | | | | | | | | | | |
| February 2022 | - | 1st | | | | | | | | | | | | |
| 30th | File | <ul style="list-style-type: none"> • Self assessment tax returns for corporate companies with a December year end • Final tax balance payment for all corporate companies with a February year end | | | | | | | | | | | | |

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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JUNE 2021

SUN	MON	TUE	WED	THU	FRI	SAT
		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			

2021 TAXATION CALENDAR

KEY JULY DEADLINE DATES:

DATE: ACTIVITY: TAXATION OF:

- | | | | | | | | | | | | | | | |
|--------------|---------|--|-----------|---|-----|--------------|---|-----|--------------|---|-----|------------|---|-----|
| 9th | Payment | <ul style="list-style-type: none"> • Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy Charges for June 2021 | | | | | | | | | | | | |
| 15th | Payment | <ul style="list-style-type: none"> • National Social Security Fund (NSSF) for June 2021 | | | | | | | | | | | | |
| 20th | Payment | <ul style="list-style-type: none"> • Value Added Tax (VAT) for June 2021 • Withholding Tax (WHT) : Income Tax & VAT for June 2021 • Excise Duty for June 2021 • Standard Levy for June 2021 • Rental Income Tax (RIT) for June 2021 • Installment Tax with the year ends: <table border="0" style="margin-left: 20px;"> <tr> <td>July 2021</td> <td>-</td> <td>4th</td> </tr> <tr> <td>October 2021</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>January 2022</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>March 2022</td> <td>-</td> <td>1st</td> </tr> </table> | July 2021 | - | 4th | October 2021 | - | 3rd | January 2022 | - | 2nd | March 2022 | - | 1st |
| July 2021 | - | 4th | | | | | | | | | | | | |
| October 2021 | - | 3rd | | | | | | | | | | | | |
| January 2022 | - | 2nd | | | | | | | | | | | | |
| March 2022 | - | 1st | | | | | | | | | | | | |
| 31st | File | <ul style="list-style-type: none"> • Self assessment tax returns for corporate companies with a January year end • Final tax balance payment for all corporate companies with a March year end | | | | | | | | | | | | |

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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JULY 2021

SUN	MON	TUE	WED	THU	FRI	SAT
				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

2021 TAXATION CALENDAR

KEY AUGUST DEADLINE DATES:

DATE: ACTIVITY: TAXATION OF:

- | | | | | | | | | | | | | | | |
|---------------|---------|--|-------------|---|-----|---------------|---|-----|---------------|---|-----|------------|---|-----|
| 9th | Payment | <ul style="list-style-type: none"> • Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy Charges for July 2021 | | | | | | | | | | | | |
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| August 2021 | - | 4th | | | | | | | | | | | | |
| November 2021 | - | 3rd | | | | | | | | | | | | |
| February 2022 | - | 2nd | | | | | | | | | | | | |
| April 2022 | - | 1st | | | | | | | | | | | | |
| 31st | File | <ul style="list-style-type: none"> • Self assessment tax returns for corporate companies with a February year end • Final tax balance payment for all corporate companies with a April year end | | | | | | | | | | | | |

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PENALTIES:

- | | |
|--|--|
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AUDIT TAX ADVISORY



AUGUST 2021

SUN	MON	TUE	WED	THU	FRI	SAT
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				

2021 TAXATION CALENDAR

KEY SEPTEMBER DEADLINE DATES:

DATE: ACTIVITY: TAXATION OF:

- | | | | | | | | | | | | | | | |
|----------------|---------|--|----------------|---|-----|---------------|---|-----|------------|---|-----|----------|---|-----|
| 9th | Payment | <ul style="list-style-type: none"> Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy Charges for August 2021 | | | | | | | | | | | | |
| 15th | Payment | <ul style="list-style-type: none"> National Social Security Fund (NSSF) for August 2021 | | | | | | | | | | | | |
| 20th | Payment | <ul style="list-style-type: none"> Value Added Tax (VAT) for August 2021 Withholding Tax (WHT) : Income Tax & VAT for August 2021 Excise Duty for August 2021 Standard Levy for August 2021 Rental Income Tax (RIT) for August 2021 Installment Tax with the year ends: <table border="0" style="margin-left: 20px;"> <tr> <td>September 2021</td> <td>-</td> <td>4th</td> </tr> <tr> <td>December 2021</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>March 2022</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>May 2022</td> <td>-</td> <td>1st</td> </tr> </table> | September 2021 | - | 4th | December 2021 | - | 3rd | March 2022 | - | 2nd | May 2022 | - | 1st |
| September 2021 | - | 4th | | | | | | | | | | | | |
| December 2021 | - | 3rd | | | | | | | | | | | | |
| March 2022 | - | 2nd | | | | | | | | | | | | |
| May 2022 | - | 1st | | | | | | | | | | | | |
| 30th | File | <ul style="list-style-type: none"> Self assessment tax returns for corporate companies with a March year end Final tax balance payment for all corporate companies with a May year end | | | | | | | | | | | | |

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>PAYE • 25% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission.</p> <ul style="list-style-type: none"> 1% interest/month for a late submission. <p>NHIF • 5 times the amount due.</p> <p>NSSE • 5% penalty on the amount due</p> <p>WHT • 10% late payment charge</p> <ul style="list-style-type: none"> 1% interest chargeable per month | <p>VAT & MONTHLY RENTAL TAX</p> <ul style="list-style-type: none"> 5% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission of VAT. 5% interest/month or Ksh 2000. Whichever is higher for RIT. <p>INSTALLMENT TAX</p> <ul style="list-style-type: none"> 20% late payment charge 1% interest chargeable per month |
|--|--|

DISCLAIMER: Anant Bhatt LLP has created this taxation calendar with reasonable care, however, will not accept any legal responsibility of actions caused. One may contact the Kenya Revenue Authority (KRA) for statutory guidance.



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SEPTEMBER 2021

SUN	MON	TUE	WED	THU	FRI	SAT
			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		

2021 TAXATION CALENDAR

KEY OCTOBER DEADLINE DATES:

DATE: ACTIVITY: TAXATION OF:

- | | | | | | | | | | | | | | | |
|--------------|---------|---|--------------|---|-----|--------------|---|-----|------------|---|-----|-----------|---|-----|
| 9th | Payment | <ul style="list-style-type: none"> Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy Charges for September 2021 | | | | | | | | | | | | |
| 15th | Payment | <ul style="list-style-type: none"> National Social Security Fund (NSSF) for September 2021 | | | | | | | | | | | | |
| 20th | Payment | <ul style="list-style-type: none"> Value Added Tax (VAT) for September 2021 Withholding Tax (WHT) : Income Tax & VAT for September 2021 Excise Duty for September 2021 Standard Levy for September 2021 Rental Income Tax (RIT) for September 2021 Installment Tax with the year ends: <table border="0" style="margin-left: 20px;"> <tr> <td>October 2021</td> <td>-</td> <td>4th</td> </tr> <tr> <td>January 2022</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>April 2022</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>June 2022</td> <td>-</td> <td>1st</td> </tr> </table> | October 2021 | - | 4th | January 2022 | - | 3rd | April 2022 | - | 2nd | June 2022 | - | 1st |
| October 2021 | - | 4th | | | | | | | | | | | | |
| January 2022 | - | 3rd | | | | | | | | | | | | |
| April 2022 | - | 2nd | | | | | | | | | | | | |
| June 2022 | - | 1st | | | | | | | | | | | | |
| 30th | File | <ul style="list-style-type: none"> Self assessment tax returns for corporate companies with a April year end Final tax balance payment for all corporate companies with a June year end | | | | | | | | | | | | |

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>PAYE • 25% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission.</p> <ul style="list-style-type: none"> 1% interest/month for a late submission. | <p>VAT & MONTHLY RENTAL TAX</p> <ul style="list-style-type: none"> 5% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission of VAT. |
| <p>NHIF • 5 times the amount due.</p> | <p>• 5% interest/month or Ksh 2000. Whichever is higher for RIT.</p> |
| <p>NSSE • 5% penalty on the amount due</p> | <p>INSTALLMENT TAX</p> |
| <p>WHT • 10% late payment charge</p> <ul style="list-style-type: none"> 1% interest chargeable per month | <ul style="list-style-type: none"> 20% late payment charge 1% interest chargeable per month |

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OCTOBER 2021

SUN	MON	TUE	WED	THU	FRI	SAT
					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						

2021 TAXATION CALENDAR

KEY NOVEMBER DEADLINE DATES:

DATE: ACTIVITY: TAXATION OF:

- | | | |
|------|---------|--|
| 9th | Payment | <ul style="list-style-type: none">• Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy Charges for October 2021 |
| 15th | Payment | <ul style="list-style-type: none">• National Social Security Fund (NSSF) for October 2021 |
| 20th | Payment | <ul style="list-style-type: none">• Value Added Tax (VAT) for October 2021• Withholding Tax (WHT) : Income Tax & VAT for October 2021• Excise Duty for October 2021• Standard Levy for October 2021• Rental Income Tax (RIT) for October 2021• Installment Tax with the year ends:<ul style="list-style-type: none">November - 4thFebruary 2022 - 3rdMay 2022 - 2ndJuly 2022 - 1st |
| 30th | File | <ul style="list-style-type: none">• Self assessment tax returns for corporate companies with a May year end• Final tax balance payment for all corporate companies with a July year end |

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:

- | | |
|--|--|
| PAYE • 25% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission. | VAT & MONTHLY RENTAL TAX |
| • 1% interest/month for a late submission. | • 5% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission of VAT. |
| NHIF • 5 times the amount due. | • 5% interest/month or Ksh 2000. Whichever is higher for RIT. |
| NSSE • 5% penalty on the amount due | INSTALLMENT TAX |
| WHT • 10% late payment charge | • 20% late payment charge |
| • 1% interest chargeable per month | • 1% interest chargeable per month |

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NOVEMBER 2021

SUN	MON	TUE	WED	THU	FRI	SAT
	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				

2021 TAXATION CALENDAR

KEY DECEMBER DEADLINE DATES:

DATE: ACTIVITY: TAXATION OF:

- | | | |
|------|---------|--|
| 9th | Payment | <ul style="list-style-type: none">Pay As You Earn (PAYE), National Health Insurance Fund (NHIF), Catering Levy Charges for November 2021 |
| 15th | Payment | <ul style="list-style-type: none">National Social Security Fund (NSSF) for November 2021 |
| 20th | Payment | <ul style="list-style-type: none">Value Added Tax (VAT) for November 2021Withholding Tax (WHT) : Income Tax & VAT for November 2021Excise Duty for November 2021Standard Levy for November 2021Rental Income Tax (RIT) for November 2021Installment Tax with the year ends:<ul style="list-style-type: none">December 2021 - 4thMarch 2022 - 3rdJune 2022 - 2ndAugust 2022 - 1st |
| 31st | File | <ul style="list-style-type: none">Self assessment tax returns for corporate companies with a June year endFinal tax balance payment for all corporate companies with a August year end |

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:

- | | |
|--|--|
| PAYE • 25% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission. | VAT & MONTHLY RENTAL TAX |
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DECEMBER 2021

SUN	MON	TUE	WED	THU	FRI	SAT
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12	13	14	15	16	17	18
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