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Trainee Development - Gold



Professional Development



ICAEW
AUTHORISED
TRAINING EMPLOYER

2024 TAXATION CALENDAR

DIAMOND PLAZA II, M2 FLOOR
4TH PARKLANDS AVENUE
PO BOX 39884-00623
NAIROBI, KENYA

CITY HOUSE, 1ST FLOOR
NYERERE AVENUE
PO BOX 80766-80100
MOMBASA, KENYA



2024 TAXATION CALENDAR

KEY DEADLINE DATES:

5th	Withholding Tax (WHIT/WHRENT & WHVAT) - It is 5 working days from the date of payment to the supplier/withholdee
9th	Combination of Pay As You Earn (PAYE) & National Industrial Training Authority (NITA) / Social Health Insurance (Formerly NHIF) / National Social Security Fund (NSSF)
10th	Catering Levy (Tourism Levy), Fringe Benefits Tax, Retirements Benefit Contribution
15th	Higher Education Loan Board (HELB)
20th	Value Added Tax (VAT), Excise Duty, Kenya Bureau of Standards (KEBS), Digital Service Tax (DST), Turnover Tax (TOT), Residential Rental Income Tax
Corporation & Individual Taxes	<ul style="list-style-type: none"> Tax is due in 4 equal installments within the year: 1st by 20th of the 4th month, 2nd by 20th of the 6th month, 3rd by 20th of the 9th month, 4th by 20th of the 12th month Farming Income is due in 2 installments: 1st installment (75%) by 20th of 9th month, 2nd installment (25%) by 20th of 12th month Tax balance by end of 4th month after year end Self-Assessment Return by end of the 6th month after year end

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One who has control over the mind is tranquil in heat and cold, in pleasure and pain, and in honor and dishonor; and is ever steadfast with the Supreme Self.



SHRIMAD BHAGAVAD GITA

JANUARY 2024

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The only person you are destined to become is the person you decide to be.

RALPH WALDO EMERSON



FEBRUARY 2024

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Give food to the hungry, water to the thirsty, and clothes to the naked. Then God will be pleased.

SAI BABA OF SHIRDI



MARCH 2024

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The greatest glory in living lies not in never falling, but in rising every time we fall.

NELSON MANDELA



APRIL 2024

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Before you speak, ask yourself: Is it kind, is it necessary, is it true, does it improve upon the silence?

SAI BABA OF SHIRDI



MAY 2024

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The best way to predict the future is to create it.

PETER DRUCKER



JUNE 2024

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Be compassionate and understanding. Everyone is fighting their own battles.



JALARAM BAPA

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ROY T. BENNETT



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Corporation & Individual Taxes	<ul style="list-style-type: none"> Tax is due in 4 equal installments within the year: 1st by 20th of the 4th month, 2nd by 20th of the 6th month, 3rd by 20th of the 9th month, 4th by 20th of the 12th month Farming Income is due in 2 installments: 1st installment (75%) by 20th of 9th month, 2nd installment (25%) by 20th of 12th month Tax balance by end of 4th month after year end Self-Assessment Return by end of the 6th month after year end

PENALTIES:

- Corporation Tax = 20% penalty and 1% interest monthly
- Withholding VAT = Late payment is 5% of the tax due, Failure to deduct is 10% of the invoiced value
- Pay As You Earn = Late payment is 5% of the tax due and 1% interest/month, Late filing is 25% of tax due or KES 10,000 (whichever is higher)
- National Hospital Insurance Fund = Self employed penalty of 10% of the amount contributed, Employers is 9.5% of the amount due
- National Industrial Training Authority / Social Security Fund = 5% of the amount due
- Catering Levy (Tourism Levy) = 3% of the amount due
- Housing Levy = 2% of the amount due each month
- Rental Income Tax = Late payment is 5% of the tax due and 1% interest/month, Late filing is KES 2000 (individuals) & KES 20,000 (corporates)
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He who has no attachments can really love others, for his love is pure and divine.

SHIVA PURANA



SEPTEMBER 2024

S	M	T	W	T	F	S
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8	9	10	11	12	13	14
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2024 TAXATION CALENDAR

KEY DEADLINE DATES:

5th	Withholding Tax (WHIT/WHRENT & WHVAT) - It is 5 working days from the date of payment to the supplier/withholdee
9th	Combination of Pay As You Earn (PAYE) & National Industrial Training Authority (NITA) / Social Health Insurance (Formerly NHIF) / National Social Security Fund (NSSF)
10th	Catering Levy (Tourism Levy), Fringe Benefits Tax, Retirements Benefit Contribution
15th	Higher Education Loan Board (HELB)
20th	Value Added Tax (VAT), Excise Duty, Kenya Bureau of Standards (KEBS), Digital Service Tax (DST), Turnover Tax (TOT), Residential Rental Income Tax
Corporation & Individual Taxes	<ul style="list-style-type: none"> • Tax is due in 4 equal installments within the year: 1st by 20th of the 4th month, 2nd by 20th of the 6th month, 3rd by 20th of the 9th month, 4th by 20th of the 12th month • Farming Income is due in 2 installments: 1st installment (75%) by 20th of 9th month, 2nd installment (25%) by 20th of 12th month • Tax balance by end of 4th month after year end • Self-Assessment Return by end of the 6th month after year end

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Your time is limited, don't waste it living someone else's life.

STEVE JOBS



OCTOBER 2024

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2024 TAXATION CALENDAR

KEY DEADLINE DATES:

5th	Withholding Tax (WHIT/WHRENT & WHVAT) - It is 5 working days from the date of payment to the supplier/withholdee
9th	Combination of Pay As You Earn (PAYE) & National Industrial Training Authority (NITA) / Social Health Insurance (Formerly NHIF) / National Social Security Fund (NSSF)
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You have a right to perform your prescribed duties, but you are not entitled to the fruits of your actions. Never consider yourself to be the cause of the results of your activities, nor be attached to inaction.



SHRIMAD BHAGAVAD GITA

NOVEMBER 2024

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10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

2024 TAXATION CALENDAR

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Don't watch the clock; do what it does. Keep going.

SAM LEVENSON



DECEMBER 2024

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
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