ANANT BHATT LLP

CERTIFIED PUBLIC ACCOUNTANTS

Mt. Kenya

Mombasa

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A Serengeti nza Plain Aliji **THE POWER OF EXPERIENCE** ® AUDIT TAX ADVISORY









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**

KEY DEADLINE DATES:

5th	Withholding Tax (WHIT/WHRENT & WHVAT) - It is 5 working days from the date of payment to the supplier/withholdee							
9th	ombination 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	 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
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- Housing Levy = 2% of the amount due each month
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THE POWER OF EXPERIENCE ®AUDITTAXADVISORY

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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NAIROBI: DIAMOND PLAZA II, M2 FLOOR, 4TH PARKLANDS MOMBASA: CITY HOUSE, 1ST FLOOR, NYERERE AVENUE ESTABLISHED IN 1949 CELEBRATING OVER 70 YEARS II HAVE FAITH II II HAVE PATIENCE II

KEY DEADLINE DATES:

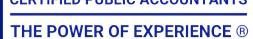
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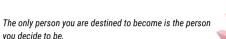
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TAX



AUDIT



ADVISORY

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. SAL BABA OF SHIRDI



MARCH 2024

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NAIROBI: DIAMOND PLAZA II, M2 FLOOR, 4TH PARKLANDS MOMBASA: CITY HOUSE, 1ST FLOOR, NYERERE AVENUE ESTABLISHED IN 1949 CELEBRATING OVER 70 YEARS

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ANANT BHATT LLP

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



ADVISORY

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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NAIROBI: DIAMOND PLAZA II, M2 FLOOR, 4TH PARKLANDS MOMBASA: CITY HOUSE, 1ST FLOOR, NYERERE AVENUE

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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

JULY 2024

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Don't be pushed around by the fears in your mind. Be led by the dreams in your heart. ROY T. BENNETT



AUGUST 2024

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NAIROBI: DIAMOND PLAZA II, M2 FLOOR, 4TH PARKLANDS MOMBASA: CITY HOUSE, 1ST FLOOR, NYERERE AVENUE ESTABLISHED IN 1949 CELEBRATING OVER 70 YEARS II HAVE FAITH II II HAVE PATIENCE II

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						
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PENALTIES:

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He who has no attachments can really love others, for his love is pure and divine.



SEPTEMBER 2024

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NAIROBI: DIAMOND PLAZA II, M2 FLOOR, 4TH PARKLANDS MOMBASA: CITY HOUSE, 1ST FLOOR, NYERERE AVENUE ESTABLISHED IN 1949 CELEBRATING OVER 70 YEARS

II HAVE FAITH II II HAVE PATIENCE II

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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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NAIROBI: DIAMOND PLAZA II, M2 FLOOR, 4TH PARKLANDS MOMBASA: CITY HOUSE, 1ST FLOOR, NYERERE AVENUE

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II HAVE FAITH II II HAVE PATIENCE II

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THE POWER OF EXPERIENCE ® AUDIT TAX **ADVISORY**

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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NAIROBI: DIAMOND PLAZA II, M2 FLOOR, 4TH PARKLANDS MOMBASA: CITY HOUSE, 1ST FLOOR, NYERERE AVENUE

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Don't watch the clock: do what it does. Keep going. SAM LEVENSON



DECEMBER 2024

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