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2022 TAXATION CALENDAR

**CITY HOUSE, FIRST FLOOR,
NYERERE AVENUE
PO BOX 80766-80100,
MOMBASA, KENYA**



**SCAN THE QR
CODE FOR
MORE
INFORMATION**



2022 TAXATION CALENDAR

KEY JANUARY 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, National Social Security Fund (NSSF) for December 2021 												
15th	Payment	<ul style="list-style-type: none"> Higher Education Loan Board (HELB) Payment for December 2021 												
20th	Payment	<ul style="list-style-type: none"> Value Added Tax (VAT) for December 2021 Withholding Tax (WHT) : Income Tax & VAT for December 2021 Excise Duty for December 2021 Standard Levy for December 2021 Rental Income Tax (RIT) for December 2021 Installment Tax with the year ends: <table border="0"> <tr> <td>January 2022</td> <td>-</td> <td>4th</td> </tr> <tr> <td>April 2022</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>July 2022</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>September 2022</td> <td>-</td> <td>1st</td> </tr> </table> 	January 2022	-	4th	April 2022	-	3rd	July 2022	-	2nd	September 2022	-	1st
January 2022	-	4th												
April 2022	-	3rd												
July 2022	-	2nd												
September 2022	-	1st												
31st	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:

PAYE • 5% of the tax due and a late payment of 1% per month on the unpaid tax until the tax is paid in full.

NHIF • Self-employed members at Ksh 250/month

NSSF • 5% penalty on the amount due

WHT • 10% late payment charge
• 1% interest chargeable per month

VAT & MONTHLY RENTAL INCOME TAX (RIT)

- 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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"Set your heart upon your work but never its reward."

LORD KRISHNA, SHRIMAD BHAGAVAD GITA



JANUARY 2022

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					

2022 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, National Social Security Fund (NSSF) for January 2022 												
15th	Payment	<ul style="list-style-type: none"> Higher Education Loan Board (HELB) Payment for January 2022 												
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May 2022	-	3rd												
August 2022	-	2nd												
October 2022	-	1st												
28th	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 												

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*"Yesterday is gone. Tomorrow has not yet come.
We have only today. Let us begin."*

MOTHER TERESA



FEBRUARY 2022

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					

2022 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, National Social Security Fund (NSSF) for February 2022 												
15th	Payment	<ul style="list-style-type: none"> Higher Education Loan Board (HELB) Payment for February 2022 												
19th	Payment	<ul style="list-style-type: none"> Value Added Tax (VAT) for February 2022 Withholding Tax (WHT) : Income Tax & VAT for February 2022 Excise Duty for February 2022 Standard Levy for February 2022 Rental Income Tax (RIT) for February 2022 Installment Tax with the year ends: <table border="0"> <tr> <td>March 2022</td> <td>-</td> <td>4th</td> </tr> <tr> <td>June 2022</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>September 2022</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>November 2022</td> <td>-</td> <td>1st</td> </tr> </table> 	March 2022	-	4th	June 2022	-	3rd	September 2022	-	2nd	November 2022	-	1st
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November 2022	-	1st												
31st	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 												

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*"Get on with your worldly activities cheerfully,
but do not forget God."*

SAI BABA OF SHIRDI



MARCH 2022

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		

2022 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, National Social Security Fund (NSSF) for March 2022 												
15th	Payment	<ul style="list-style-type: none"> Higher Education Loan Board (HELB) Payment for March 2022 												
20th	Payment	<ul style="list-style-type: none"> Value Added Tax (VAT) for March 2022 Withholding Tax (WHT) : Income Tax & VAT for March 2022 Excise Duty for March 2022 Standard Levy for March 2022 Rental Income Tax (RIT) for March 2022 Installment Tax with the year ends: <table border="0"> <tr> <td>April 2022</td> <td>-</td> <td>4th</td> </tr> <tr> <td>July 2022</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>October 2022</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>December 2022</td> <td>-</td> <td>1st</td> </tr> </table> 	April 2022	-	4th	July 2022	-	3rd	October 2022	-	2nd	December 2022	-	1st
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"It isn't the mountains ahead to climb that wear you out, it's the pebble in your shoe."

MUHAMMAD ALI



APRIL 2022

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
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2022 TAXATION CALENDAR

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"He who speaks wisely, moderately and compassionately proceeds to the regions which are perpetual sources of bliss."

LORD VISHNU, VISHNU PURANA



MAY 2022

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				

2022 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, National Social Security Fund (NSSF) for May 2022 												
15th	Payment	<ul style="list-style-type: none"> Higher Education Loan Board (HELB) Payment for May 2022 												
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February 2023	-	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 												

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"In this world nothing can be said to be certain, except death and taxes."

BENJAMIN FRANKLIN



JUNE 2022

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		

2022 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, National Social Security Fund (NSSF) for June 2022 												
15th	Payment	<ul style="list-style-type: none"> Higher Education Loan Board (HELB) Payment for June 2022 												
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January 2023	-	2nd												
March 2023	-	1st												
30th	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 												

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"No one gives joy or sorrow. We gather the consequences of our own deeds."

LORD VISHNU, GARUDA PURANA



JULY 2022

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						

2022 TAXATION CALENDAR

KEY AUGUST DEADLINE DATES:

DATE:	ACTIVITY:	TAXATION OF:												
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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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"Darkness cannot drive out darkness; only light can do that. Hate cannot drive out hate; only love can do that."

MARTIN LUTHER KING, JR.



AUGUST 2022

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			

2022 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, National Social Security Fund (NSSF) for August 2022 												
15th	Payment	<ul style="list-style-type: none"> Higher Education Loan Board (HELB) Payment for August 2022 												
20th	Payment	<ul style="list-style-type: none"> Value Added Tax (VAT) for August 2022 Withholding Tax (WHT) : Income Tax & VAT for August 2022 Excise Duty for August 2022 Standard Levy for August 2022 Rental Income Tax (RIT) for August 2022 Installment Tax with the year ends: <table border="0"> <tr> <td>September 2022</td> <td>-</td> <td>4th</td> </tr> <tr> <td>December 2022</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>March 2023</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>May 2023</td> <td>-</td> <td>1st</td> </tr> </table> 	September 2022	-	4th	December 2022	-	3rd	March 2023	-	2nd	May 2023	-	1st
September 2022	-	4th												
December 2022	-	3rd												
March 2023	-	2nd												
May 2023	-	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:

- PAYE** • 5% of the tax due and a late payment of 1% per month on the unpaid tax until the tax is paid in full.
- NHIF** • Self-employed members at Ksh 250/month
- NSSF** • 5% penalty on the amount due
- WHT** • 10% late payment charge
• 1% interest chargeable per month

VAT & MONTHLY RENTAL INCOME TAX (RIT)

- 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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"Our life is like a block of ice which is melting away every moment. Before it spends itself, devote it to the service of others."

SAI BABA OF SHIRDI



SEPTEMBER 2022

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	

2022 TAXATION CALENDAR

KEY OCTOBER 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, National Social Security Fund (NSSF) for September 2022 												
15th	Payment	<ul style="list-style-type: none"> Higher Education Loan Board (HELB) Payment for September 2022 												
20th	Payment	<ul style="list-style-type: none"> Value Added Tax (VAT) for September 2022 Withholding Tax (WHT) : Income Tax & VAT for September 2022 Excise Duty for September 2022 Standard Levy for September 2022 Rental Income Tax (RIT) for September 2022 Installment Tax with the year ends: <table border="0"> <tr> <td>October 2022</td> <td>-</td> <td>4th</td> </tr> <tr> <td>January 2023</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>April 2023</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>June 2023</td> <td>-</td> <td>1st</td> </tr> </table> 	October 2022	-	4th	January 2023	-	3rd	April 2023	-	2nd	June 2023	-	1st
October 2022	-	4th												
January 2023	-	3rd												
April 2023	-	2nd												
June 2023	-	1st												
31st	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:

PAYE • 5% of the tax due and a late payment of 1% per month on the unpaid tax until the tax is paid in full.

NHIF • Self-employed members at Ksh 250/month

NSSF • 5% penalty on the amount due

WHT • 10% late payment charge
• 1% interest chargeable per month

VAT & MONTHLY RENTAL INCOME TAX (RIT)

- 5% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission of VAT
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"Anyone who stops learning is old, whether at 20 or 80. Anyone who keeps learning stays young."

HENRY FORD



OCTOBER 2022

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					

2022 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, National Social Security Fund (NSSF) for October 2022 												
15th	Payment	<ul style="list-style-type: none"> Higher Education Loan Board (HELB) Payment for October 2022 												
19th	Payment	<ul style="list-style-type: none"> Value Added Tax (VAT) for October 2022 Withholding Tax (WHT) : Income Tax & VAT for October 2022 Excise Duty for October 2022 Standard Levy for October 2022 Rental Income Tax (RIT) for October 2022 Installment Tax with the year ends: <table border="0"> <tr> <td>November 2022</td> <td>-</td> <td>4th</td> </tr> <tr> <td>February 2023</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>May 2023</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>July 2023</td> <td>-</td> <td>1st</td> </tr> </table> 	November 2022	-	4th	February 2023	-	3rd	May 2023	-	2nd	July 2023	-	1st
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February 2023	-	3rd												
May 2023	-	2nd												
July 2023	-	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 												

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PENALTIES:

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*"A man's own self is his friend.
A man's own self is his foe."*

SHRI KRISHNA, SHRIMAD BHAGAVAD GITA



NOVEMBER 2022

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			

2022 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, National Social Security Fund (NSSF) for November 2022 												
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August 2023	-	1st												
31st	File	<ul style="list-style-type: none"> Self assessment tax returns for corporate companies with a June year end Final tax balance payment for all corporate companies with a August year end 												

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"A person who never made a mistake never tried anything new."

ALBERT EINSTEIN



DECEMBER 2022

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