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2023 TAXATION CALENDAR

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

M2, DIAMOND PLAZA II,
4TH PARKLANDS AVENUE,
P.O.BOX 39884-00623,
NAIROBI, KENYA



SCAN THE QR
CODE FOR
MORE
INFORMATION



2023 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, National Social Security Fund (NSSF) for December 2022 | | | | | | | | | | | | |
| 14th | Payment | <ul style="list-style-type: none"> Higher Education Loan Board (HELB) Payment for December 2022 | | | | | | | | | | | | |
| 20th | Payment | <ul style="list-style-type: none"> Value Added Tax (VAT) for December 2022 Withholding Tax (WHT) : Income Tax & VAT for December 2022 Excise Duty for December 2022 Standard Levy for December 2022 Rental Income Tax (RIT) for December 2022 Installment Tax with the year ends: <table border="0" style="margin-left: 20px;"> <tr><td>January 2023</td><td>-</td><td>4th</td></tr> <tr><td>April 2023</td><td>-</td><td>3rd</td></tr> <tr><td>July 2023</td><td>-</td><td>2nd</td></tr> <tr><td>September 2023</td><td>-</td><td>1st</td></tr> </table> | January 2023 | - | 4th | April 2023 | - | 3rd | July 2023 | - | 2nd | September 2023 | - | 1st |
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| 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
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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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INSTALLMENT TAX

• 20% late payment charge
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"A man is made by his beliefs. As he believes. So he becomes."

LORD KRISHNA, SHRIMAD BHAGAVAD GITA



JANUARY 2023

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				

2023 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 2023 												
15th	Payment	<ul style="list-style-type: none"> Higher Education Loan Board (HELB) Payment for January 2022 												
20th	Payment	<ul style="list-style-type: none"> Value Added Tax (VAT) for January 2023 Withholding Tax (WHT) : Income Tax & VAT for January 2023 Excise Duty for January 2023 Standard Levy for January 2023 Rental Income Tax (RIT) for January 2023 Installment Tax with the year ends: <table border="0"> <tr> <td>February 2023</td> <td>-</td> <td>4th</td> </tr> <tr> <td>May 2023</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>August 2023</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>October 2023</td> <td>-</td> <td>1st</td> </tr> </table> 	February 2023	-	4th	May 2023	-	3rd	August 2023	-	2nd	October 2023	-	1st
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"Strive not to be a success, but rather to be of value."

ALBERT EINSTEIN



FEBRUARY 2023

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				

2023 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 January 2022 | | | | | | | | | | | | |
| 20th | Payment | <ul style="list-style-type: none"> Value Added Tax (VAT) for February 2023 Withholding Tax (WHT) : Income Tax & VAT for February 2022 Excise Duty for February 2023 Standard Levy for February 2023 Rental Income Tax (RIT) for February 2023 Installment Tax with the year ends: <table border="0" style="margin-left: 20px;"> <tr> <td>March 2023</td> <td>-</td> <td>4th</td> </tr> <tr> <td>June 2023</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>September 2023</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>November 2023</td> <td>-</td> <td>1st</td> </tr> </table> | March 2023 | - | 4th | June 2023 | - | 3rd | September 2023 | - | 2nd | November 2023 | - | 1st |
| March 2023 | - | 4th | | | | | | | | | | | | |
| June 2023 | - | 3rd | | | | | | | | | | | | |
| September 2023 | - | 2nd | | | | | | | | | | | | |
| November 2023 | - | 1st | | | | | | | | | | | | |
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"Get on with your worldly activities cheerfully, but do not forget God."

SAI BABA OF SHIRDI



MARCH 2023

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	

2023 TAXATION CALENDAR

KEY APRIL 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 March 2023 | | | | | | | | | | | | |
| 15th | Payment | <ul style="list-style-type: none"> Higher Education Loan Board (HELB) Payment for March 2023 | | | | | | | | | | | | |
| 20th | Payment | <ul style="list-style-type: none"> Value Added Tax (VAT) for March 2023 Withholding Tax (WHT) : Income Tax & VAT for March 2023 Excise Duty for March 2023 Standard Levy for March 2023 Rental Income Tax (RIT) for March 2023 Installment Tax with the year ends: <table border="0" style="margin-left: 20px;"> <tr> <td>April 2023</td> <td>-</td> <td>4th</td> </tr> <tr> <td>July 2023</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>October 2023</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>December 2023</td> <td>-</td> <td>1st</td> </tr> </table> | April 2023 | - | 4th | July 2023 | - | 3rd | October 2023 | - | 2nd | December 2023 | - | 1st |
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| October 2023 | - | 2nd | | | | | | | | | | | | |
| December 2023 | - | 1st | | | | | | | | | | | | |
| 29th | 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 | | | | | | | | | | | | |

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"If you don't build your dreams, someone else will hire you to build theirs."

DHIRUBHAI AMBANI



APRIL 2023

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						

2023 TAXATION CALENDAR

KEY MAY 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 April 2023 | | | | | | | | | | | | |
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"It is better to suffer a small loss than acquiring wealth by hostility."

LORD VISHNU, VISHNU PURANA



MAY 2023

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			

2023 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 2023 | | | | | | | | | | | | |
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"In this world nothing can be said to be certain, except death and taxes."

BENJAMIN FRANKLIN



JUNE 2023

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	

2023 TAXATION CALENDAR

KEY JULY DEADLINE DATES:

DATE: ACTIVITY: TAXATION OF:

- | | | | | | | | | | | | | | | |
|--------------|---------|--|-----------|---|-----|--------------|---|-----|--------------|---|-----|------------|---|-----|
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"Intelligence is the ability to adapt to change."

STEPHEN HAWKING



JULY 2023

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					

2023 TAXATION CALENDAR

KEY AUGUST DEADLINE DATES:

DATE: ACTIVITY: TAXATION OF:

- | | | | | | | | | | | | | | | |
|---------------|---------|--|-------------|---|-----|---------------|---|-----|---------------|---|-----|------------|---|-----|
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| 20th | Payment | <ul style="list-style-type: none"> Value Added Tax (VAT) for July 2023 Withholding Tax (WHT) : Income Tax & VAT for July 2023 Excise Duty for July 2023 Standard Levy for July 2023 Rental Income Tax (RIT) for July 2023 Installment Tax with the year ends: <table border="0" style="margin-left: 20px;"> <tr> <td>August 2023</td> <td>-</td> <td>4th</td> </tr> <tr> <td>November 2023</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>February 2024</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>April 2024</td> <td>-</td> <td>1st</td> </tr> </table> | August 2023 | - | 4th | November 2023 | - | 3rd | February 2024 | - | 2nd | April 2024 | - | 1st |
| August 2023 | - | 4th | | | | | | | | | | | | |
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| February 2024 | - | 2nd | | | | | | | | | | | | |
| April 2024 | - | 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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INSTALLMENT TAX

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"Someone is sitting in the shade today because someone planted a tree a long time ago."

BENJAMIN FRANKLIN



AUGUST 2023

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		

2023 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 2023 												
15th	Payment	<ul style="list-style-type: none"> Higher Education Loan Board (HELB) Payment for August 2023 												
20th	Payment	<ul style="list-style-type: none"> Value Added Tax (VAT) for August 2023 Withholding Tax (WHT) : Income Tax & VAT for August 2023 Excise Duty for August 2023 Standard Levy for August 2023 Rental Income Tax (RIT) for August 2023 Installment Tax with the year ends: <table border="0"> <tr> <td>September 2023</td> <td>-</td> <td>4th</td> </tr> <tr> <td>December 2023</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>March 2024</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>May 2024</td> <td>-</td> <td>1st</td> </tr> </table> 	September 2023	-	4th	December 2023	-	3rd	March 2024	-	2nd	May 2024	-	1st
September 2023	-	4th												
December 2023	-	3rd												
March 2024	-	2nd												
May 2024	-	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 												

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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 2023

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

2023 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, National Social Security Fund (NSSF) for September 2023 | | | | | | | | | | | | |
| 14th | Payment | <ul style="list-style-type: none"> Higher Education Loan Board (HELB) Payment for September 2023 | | | | | | | | | | | | |
| 20th | Payment | <ul style="list-style-type: none"> Value Added Tax (VAT) for September 2023 Withholding Tax (WHT) : Income Tax & VAT for September 2023 Excise Duty for September 2023 Standard Levy for September 2023 Rental Income Tax (RIT) for September 2023 Installment Tax with the year ends: <table border="0" style="margin-left: 20px;"> <tr><td>October 2023</td><td>-</td><td>4th</td></tr> <tr><td>January 2024</td><td>-</td><td>3rd</td></tr> <tr><td>April 2024</td><td>-</td><td>2nd</td></tr> <tr><td>June 2024</td><td>-</td><td>1st</td></tr> </table> | October 2023 | - | 4th | January 2024 | - | 3rd | April 2024 | - | 2nd | June 2024 | - | 1st |
| October 2023 | - | 4th | | | | | | | | | | | | |
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| April 2024 | - | 2nd | | | | | | | | | | | | |
| June 2024 | - | 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 | | | | | | | | | | | | |

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"You must expect great things of yourself before you can do them"

MICHAEL JORDAN



OCTOBER 2023

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				

2023 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 2023 												
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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 2023

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		

2023 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 2023 | | | | | | | | | | | | |
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| August 2024 | - | 1st | | | | | | | | | | | | |
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"Everything you can imagine is real"

PABLO PICASSO



DECEMBER 2023

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						