

2020 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 2019 												
15th	Payment	<ul style="list-style-type: none"> National Social Security Fund (NSSF) for December 2019 												
20th	Payment	<ul style="list-style-type: none"> Value Added Tax (VAT) for December 2019 Withholding Tax: Income Tax & VAT for December 2019 Excise Duty for December 2019 Standard Levy for December 2019 Rental Income Tax Of The Month Installment Tax with the year ends: <table border="0" style="margin-left: 20px;"> <tr> <td>January 2020</td> <td>-</td> <td>4th</td> </tr> <tr> <td>April 2020</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>July 2020</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>September 2020</td> <td>-</td> <td>1st</td> </tr> </table> 	January 2020	-	4th	April 2020	-	3rd	July 2020	-	2nd	September 2020	-	1st
January 2020	-	4th												
April 2020	-	3rd												
July 2020	-	2nd												
September 2020	-	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:

<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>NSSF • 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 20,000. Whichever is higher for a late submission. 1% interest/month for a late submission. <p>INSTALLMENT TAX</p> <ul style="list-style-type: none"> 20% late payment charge 1% interest chargeable per month
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JANUARY 2020

S	M	T	W	T	F	S
			01	02	03	04
05	06	07	08	09	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

2020 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 2020 - Should pay on 8th February as 9th is a weekend. 												
14th	Payment	<ul style="list-style-type: none"> National Social Security Fund (NSSF) for January 2020 												
20th	Payment	<ul style="list-style-type: none"> Value Added Tax (VAT) for January 2020 Withholding Tax: Income Tax & VAT for January 2020 Excise Duty for January 2020 Standard Levy for January 2020 Rental Income Tax Of The Month Installment Tax with the year ends: <table border="0"> <tr> <td>February 2020</td> <td>-</td> <td>4th</td> </tr> <tr> <td>May 2020</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>August 2020</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>October 2020</td> <td>-</td> <td>1st</td> </tr> </table> 	February 2020	-	4th	May 2020	-	3rd	August 2020	-	2nd	October 2020	-	1st
February 2020	-	4th												
May 2020	-	3rd												
August 2020	-	2nd												
October 2020	-	1st												
29th	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:

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

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FEBRUARY 2020

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02	03	04	05	06	07	08
09	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

2020 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 2020 												
13th	Payment	<ul style="list-style-type: none"> National Social Security Fund (NSSF) for February 2020 												
20th	Payment	<ul style="list-style-type: none"> Value Added Tax (VAT) for February 2020 Withholding Tax: Income Tax & VAT for February 2020 Excise Duty for February 2020 Standard Levy for February 2020 Rental Income Tax Of The Month Installment Tax with the year ends: <table border="0"> <tr> <td>March 2020</td> <td>-</td> <td>4th</td> </tr> <tr> <td>June 2020</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>September 2020</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>November 2020</td> <td>-</td> <td>1st</td> </tr> </table> 	March 2020	-	4th	June 2020	-	3rd	September 2020	-	2nd	November 2020	-	1st
March 2020	-	4th												
June 2020	-	3rd												
September 2020	-	2nd												
November 2020	-	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:

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 20,000. Whichever is higher for a late submission.
NHIF	• 5 times the amount due.	• 1% interest/month for a late submission.
NSSF	• 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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MARCH 2020

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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

2020 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 2020 												
15th	Payment	<ul style="list-style-type: none"> National Social Security Fund (NSSF) for March 2020 												
20th	Payment	<ul style="list-style-type: none"> Value Added Tax (VAT) & Turnover Tax (3% of gross turnover for Jan-March) Withholding Tax: Income Tax & VAT for March 2020 Excise Duty for March 2020 Standard Levy for March 2020 Rental Income Tax Of The Month Installment Tax with the year ends: <table border="0"> <tr> <td>April 2020</td> <td>-</td> <td>4th</td> </tr> <tr> <td>July 2020</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>October 2020</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>December 2020</td> <td>-</td> <td>1st</td> </tr> </table> 	April 2020	-	4th	July 2020	-	3rd	October 2020	-	2nd	December 2020	-	1st
April 2020	-	4th												
July 2020	-	3rd												
October 2020	-	2nd												
December 2020	-	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 & individuals 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.	VAT & MONTHLY RENTAL TAX
• 1% interest/month for a late submission.	• 5% of the tax charge due, or Ksh 20,000. Whichever is higher for a late submission.
NHIF • 5 times the amount due.	• 1% interest/month for a late submission.
NSSF • 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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APRIL 2020

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05	06	07	08	09	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

2020 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 for April 2020 												
15th	Payment	<ul style="list-style-type: none"> National Social Security Fund (NSSF) for April 2020 												
20th	Payment	<ul style="list-style-type: none"> Value Added Tax (VAT) for April 2020 Withholding Tax: Income Tax & VAT for April 2020 Excise Duty for April 2020 Standard Levy for April 2020 Rental Income Tax Of The Month Installment Tax with the year ends: <table border="0"> <tr> <td>May 2020</td> <td>-</td> <td>4th</td> </tr> <tr> <td>August 2020</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>November 2020</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>January 2021</td> <td>-</td> <td>1st</td> </tr> </table> 	May 2020	-	4th	August 2020	-	3rd	November 2020	-	2nd	January 2021	-	1st
May 2020	-	4th												
August 2020	-	3rd												
November 2020	-	2nd												
January 2021	-	1st												
30th	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 												

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 20,000. Whichever is higher for a late submission.
NHIF • 5 times the amount due.	• 1% interest/month for a late submission.
NSSF • 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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MAY 2020

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					01	02
03	04	05	06	07	08	09
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

2020 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 2020 												
15th	Payment	<ul style="list-style-type: none"> National Social Security Fund (NSSF) for May 2020 												
20th	Payment	<ul style="list-style-type: none"> Value Added Tax (VAT) for May 2020 Withholding Tax: Income Tax & VAT for May 2020 Excise Duty for May 2020 Standard Levy for May 2020 Rental Income Tax Of The Month Installment Tax with the year ends: <table border="0"> <tr> <td>June 2020</td> <td>-</td> <td>4th</td> </tr> <tr> <td>September 2020</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>December 2020</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>February 2021</td> <td>-</td> <td>1st</td> </tr> </table> 	June 2020	-	4th	September 2020	-	3rd	December 2020	-	2nd	February 2021	-	1st
June 2020	-	4th												
September 2020	-	3rd												
December 2020	-	2nd												
February 2021	-	1st												
30th	File	<ul style="list-style-type: none"> Self assessment tax returns for corporate companies, partnerships & individuals 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:

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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NHIF • 5 times the amount due.	• 1% interest/month for a late submission.
NSSF • 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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JUNE 2020

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	01	02	03	04	05	06
07	08	09	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

2020 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 2020 												
15th	Payment	<ul style="list-style-type: none"> National Social Security Fund (NSSF) for June 2020 												
20th	Payment	<ul style="list-style-type: none"> Value Added Tax (VAT) for June 2019 & Turnover Tax (3% of gross turnover for April-June) Withholding Tax: Income Tax & VAT for June 2020 Excise Duty for June 2020 Standard Levy for June 2020 Rental Income Tax Of The Month Installment Tax with the year ends: <table border="0" style="margin-left: 20px;"> <tr> <td>July 2020</td> <td>-</td> <td>4th</td> </tr> <tr> <td>October 2020</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>January 2021</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>March 2021</td> <td>-</td> <td>1st</td> </tr> </table> 	July 2020	-	4th	October 2020	-	3rd	January 2021	-	2nd	March 2021	-	1st
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October 2020	-	3rd												
January 2021	-	2nd												
March 2021	-	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:

<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>NSSF • 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 20,000. Whichever is higher for a late submission. • 1% interest/month for a late submission. <p>INSTALLMENT TAX</p> <ul style="list-style-type: none"> • 20% late payment charge • 1% interest chargeable per month
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JULY 2020

S	M	T	W	T	F	S
			01	02	03	04
05	06	07	08	09	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

2020 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 2020 - Should pay on 7th as 9th is a Weekend. 												
14th	Payment	<ul style="list-style-type: none"> National Social Security Fund (NSSF) for July 2020 												
20th	Payment	<ul style="list-style-type: none"> Value Added Tax (VAT) for July 2020 Withholding Tax: Income Tax & VAT for July 2020 Excise Duty for July 2020 Standard Levy for July 2020 Rental Income Tax Of The Month Installment Tax with the year ends: <table border="0"> <tr> <td>August 2020</td> <td>-</td> <td>4th</td> </tr> <tr> <td>November 2020</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>February 2021</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>April 2021</td> <td>-</td> <td>1st</td> </tr> </table> 	August 2020	-	4th	November 2020	-	3rd	February 2021	-	2nd	April 2021	-	1st
August 2020	-	4th												
November 2020	-	3rd												
February 2021	-	2nd												
April 2021	-	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 												

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 20,000. Whichever is higher for a late submission.
NHIF • 5 times the amount due.	• 1% interest/month for a late submission.
NSSF • 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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AUGUST 2020

S	M	T	W	T	F	S
						01
02	03	04	05	06	07	08
09	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

2020 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 2020
15th	Payment	<ul style="list-style-type: none"> National Social Security Fund (NSSF) for August 2020
19th	Payment	<ul style="list-style-type: none"> Value Added Tax (VAT) for August 2020 Withholding Tax: Income Tax & VAT for August 2020 Excise Duty for August 2020 Standard Levy for August 2020 Rental Income Tax Of The Month Installment Tax with the year ends: <ul style="list-style-type: none"> September 2020 - 4th December 2020 - 3rd March 2021 - 2nd May 2021 - 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	<ul style="list-style-type: none"> 25% of the tax charge due, or Ksh 10,000. Whichever is higher for a late submission. 1% interest/month for a late submission. 	VAT & MONTHLY RENTAL TAX	<ul style="list-style-type: none"> 5% of the tax charge due, or Ksh 20,000. Whichever is higher for a late submission. 1% interest/month for a late submission.
NHIF	<ul style="list-style-type: none"> 5 times the amount due. 	INSTALLMENT TAX	<ul style="list-style-type: none"> 20% late payment charge 1% interest chargeable per month
NSSF	<ul style="list-style-type: none"> 5% penalty on the amount due 		
WHT	<ul style="list-style-type: none"> 10% late payment charge 1% interest chargeable per month 		

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SEPTEMBER 2020

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		01	02	03	04	05
06	07	08	09	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

2020 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 2020 												
15th	Payment	<ul style="list-style-type: none"> National Social Security Fund (NSSF) for September 2020 												
20th	Payment	<ul style="list-style-type: none"> Value Added Tax (VAT) for Sept. 2019 & Turnover Tax (3% of gross turnover for July-Sept) Withholding Tax: Income Tax & VAT for September 2020 Excise Duty for September 2020 Standard Levy for September 2020 Rental Income Tax Of The Month Installment Tax with the year ends: <table border="0"> <tr> <td>October 2020</td> <td>-</td> <td>4th</td> </tr> <tr> <td>January 2021</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>April 2021</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>June 2021</td> <td>-</td> <td>1st</td> </tr> </table> 	October 2020	-	4th	January 2021	-	3rd	April 2021	-	2nd	June 2021	-	1st
October 2020	-	4th												
January 2021	-	3rd												
April 2021	-	2nd												
June 2021	-	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:

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 20,000. Whichever is higher for a late submission.
NHIF • 5 times the amount due.	• 1% interest/month for a late submission.
NSSF • 5% penalty on the amount due	INSTALLMENT TAX
WHT • 10% late payment charge	• 20% late payment charge
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OCTOBER 2020

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04	05	06	07	08	09	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

2020 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 2020 												
13th	Payment	<ul style="list-style-type: none"> National Social Security Fund (NSSF) for October 2020 												
20th	Payment	<ul style="list-style-type: none"> Value Added Tax (VAT) for October 2020 Withholding Tax: Income Tax & VAT for October 2020 Excise Duty for October 2020 Standard Levy for October 2020 Rental Income Tax Of The Month Installment Tax with the year ends: <table border="0"> <tr> <td>November 2020</td> <td>-</td> <td>4th</td> </tr> <tr> <td>February 2021</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>May 2021</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>July 2021</td> <td>-</td> <td>1st</td> </tr> </table> 	November 2020	-	4th	February 2021	-	3rd	May 2021	-	2nd	July 2021	-	1st
November 2020	-	4th												
February 2021	-	3rd												
May 2021	-	2nd												
July 2021	-	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 20,000. Whichever is higher for a late submission.
NHIF • 5 times the amount due.	• 1% interest/month for a late submission.
NSSF • 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

DISCLAIMER: Anant Bhatt LLP has created this taxation calendar with reasonable care, however, will not accept any responsibility of actions caused. One may consult the relevant Kenyan Acts for guidance.



ANANT BHATT LLP
CERTIFIED PUBLIC ACCOUNTANTS
AUDIT | TAX | ADVISORY

NOVEMBER 2020

S	M	T	W	T	F	S
01	02	03	04	05	06	07
08	09	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

2020 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 2020 												
15th	Payment	<ul style="list-style-type: none"> National Social Security Fund (NSSF) for November 2020 												
19th	Payment	<ul style="list-style-type: none"> Value Added Tax (VAT) for November 2020 Withholding Tax: Income Tax & VAT for November 2020 Excise Duty for November 2020 Standard Levy for November 2020 Rental Income Tax Of The Month Installment Tax with the year ends: <table border="0"> <tr> <td>December 2020</td> <td>-</td> <td>4th</td> </tr> <tr> <td>March 2021</td> <td>-</td> <td>3rd</td> </tr> <tr> <td>June 2021</td> <td>-</td> <td>2nd</td> </tr> <tr> <td>August 2021</td> <td>-</td> <td>1st</td> </tr> </table> 	December 2020	-	4th	March 2021	-	3rd	June 2021	-	2nd	August 2021	-	1st
December 2020	-	4th												
March 2021	-	3rd												
June 2021	-	2nd												
August 2021	-	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 												

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

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DECEMBER 2020

S	M	T	W	T	F	S
		01	02	03	04	05
06	07	08	09	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		