



henry smith & wilson

Turning Vision into Value

HENRY SMITH & WILSON

Certified Public Accountants

TAX DUE DATES GUIDANCE

(FOR ORGANIZATIONS WHO END THEIR YEAR IN DECEMBER)

- CORPORATE TAX
 - 1ST INSTALLMENT 20TH DAY OF 4TH MONTH
 - 2ND INSTALLMENT 20TH DAY OF 6TH MONTH
 - 3RD INSTALLMENT 20TH DAY OF 9TH MONTH
 - 4TH INSTALLMENT 20TH DAY OF 12TH MONTH
- RETURN TAX BALANCE - BY END OF 4TH MONTH AFTER YEAR END
- WITHHOLDING VAT @ 2% - REMITTED ON WEEKLY BASIS BY MONDAY OF THE FOLLOWING WEEK
- PAYE - BY 9TH DAY OF THE FOLLOWING MONTH
- NHIF - BY 9TH DAY OF THE FOLLOWING MONTH
- NSSF - BY 9TH DAY OF THE FOLLOWING MONTH
- NITA - BY 9TH DAY OF THE FOLLOWING MONTH
- AVIATION FEES / CATERING LEVY / TOURISM LEVY - BY 10TH DAY OF THE FOLLOWING MONTH
- RESIDENTIAL RENTAL INCOME TAX - BY 20TH DAY OF THE FOLLOWING MONTH
- VAT - BY 20TH DAY OF THE FOLLOWING MONTH
- WITHHOLDING TAX (PROFESSIONAL AND SERVICES) - BY 20TH DAY OF THE FOLLOWING MONTH
- EXERCISE DUTY - BY 20TH DAY OF THE FOLLOWING MONTH
- KEBS (STANDARD LEVY) - BY 20TH DAY OF THE FOLLOWING MONTH