2018 Tax Calendar



Dar es Salaam

369 Toure Drive, Oysterbay • P O Box 45 Dar es Salaam, Tanzania Tel: +255 22 219 2000 • Fax: +255 22 219 2200 information@tz.pwc.com • www.pwc.com/tz



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About PwC

Global

At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 158 countries with more than 236,000 people. Find out more and tell us what matters to you by visiting us at **www.pwc.com.**

Africa

In Africa, we're the largest provider of professional services with over 400 partners and 9,000 people in 66 offices located in 34 countries. This enables us to provide our clients with seamless and consistent service, wherever they're located on the continent. Our in-depth knowledge and understanding of African operating environments allows us to put ourselves in our clients' shoes and offer truly tailored Tax, Assurance and Advisory solutions to unique business challenges. Realising the appeal of the continent as an investment destination, our dedicated Africa Desk provides assistance to organisations looking to expand their presence in Africa

Tanzania

The East African firm of Cooper Brothers and Company was formed in 1947 being an amalgamation of two existing firms, the oldest of which first opened offices in Dar es Salaam in 1925. Mergers resulted in changes of name to Coopers & Lybrand (in 1957) and then PricewaterhouseCoopers (PwC) (in 1998). As at December 2017 PwC Tanzania had 8 partners and over 250 staff working from offices in Dar es Salaam and Arusha, including around 30 new graduates taken on during 2017. Apart from the training received whilst working with the firm in Tanzania, we also develop our people by deployment on secondment overseas - for example, during 2017 we had several Tanzanians working on long term secondments in other PwC offices (Africa, Europe and Middle East).

Theme of this year's calendar

In this year's calendar we to continue celebrate the creativity of our people and the beauty of our country and other African countries. We do so by using a selection of photographs taken by our people – photographs that were chosen from very many contributions and that show both the diversity of our country and Africa, as well as of our people. For more detail on each photograph and photographer, go to page 19 and 20.

Further information

For more information about our services please contact:

Assurance:

Patrick Kiambi*	Partner
Nelson Msuya	Partner
Zainab Msimbe	Partner
Cletus Kiyuga	Partner
Tax:	
David Tarimo**	Country Senior Partner

	Country Senior Farther
Rishit Shah*	Partner
Joseph Lyimo	Partner
Mirumbe Mseti	Partner

Advisory:

Mark Simmons*** Partner

*Line of Service Leader (Tanzania)

** Line of Service Leader (East Market Area)

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***Partner in the Kenyan firm of PwC and Advisory Leader for East Market Area of Africa

For further information as well as copies of our most recent publications (including an electronic copy of this calendar), please visit **www.pwc.com/tz** and follow us on Twitter **@pwc_tz**

Disclaimer

This calendar lists a number of important dates in relation to tax payments and tax filings. It covers corporate and individual income tax, withholding tax, PAYE, Skills & SDL, WCF, NSSF, VAT, and Excise duty. There are a number of other taxes and fees, payable to central or local government, which have not been included. Although we have taken all reasonable care in compiling this calendar, we do not accept responsibility for any errors or inaccuracies contained in the calendar.

PwC Tanzania

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Our Tax Services

Our Assurance services include:

- Financial Statement Audit
- Corporate Reporting
- IFRS Reporting and Training
- Regulatory Compliance
- Capital Markets
- Corporate Treasury Solutions
- Accounting Advisory
- Risk Assurance (including independent controls & systems process assurance,
- Internal audit services,
- Business control advisory,
- Business resilience, IT risk assurance)
- Sustainability Reporting

Our Tax services include:

- Human Resource Services (including International Assignee Services)
- Indirect Taxes (including VAT, Customs and Excise)
- International Tax Services
- Tax Reporting & Strategy (including Tax Strategy & Operations, Tax Technology, Tax Accounting Services and Tax Reporting & *Compliance*)
- Tax Controversy and Dispute Resolution
- Transactions (Mergers and Acquisitions)
- Transfer Pricing
- Managing tax risk is a high priority for businesses across Africa. To help manage this risk for our clients, we do also offer tailored solutions in the form of tax health checks as well as tax training.

Our Advisorv services include:

- Deals / Transactions / Public Private Partnerships ("PPPs")
- Business Recovery Services
- Forensics

Consulting:

- Finance & Accounting (including treasury/ finance and cash management; operational finance)
- People & Organisation (including HR management (talent management and workforce planning; HR measurement, benchmarking and analytics; HR function effectiveness & transformation; HR transaction services) and Reward (advice on compensation and benefits)))
- Strategy & Operations
- Technology (including IT programme and project management, IT function transformation, IT sourcing, IT architecture)



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2018 The PwC African Footprint



³ West Region = Angola, Nigeria & Ghana

⁴ Francophone Africa = Cameroon, Chad, Congo (Republic of), DRC / Congo (Democratic Republic of),

Cote d'Ivoire, Equatorial Guinea, Gabon, Guinea (Conakry), Madagascar, Senegal



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Our purpose is to build trust in society and solve important problems

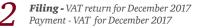
February 2018

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Filing - SDL return for December 2017 Payment - Withholding tax, PAYE and SDL for December 2017

Photograph by Willie Kimaro, Manager, Assurance Services

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Filing - Withholding tax, PAYE and SDL for July to December 2017



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Filing - Excise Duty and WCF returns for December 2017 Payment - Excise Duty, NSSF and WCF for December 2017



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Arusha





Thu

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22

Photograph by Kinya Kiunga, Associate, Assurance Services

Sat

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Arusha

MARCH

Tue

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2018

Act with integrity

If a December year end, remember your instalment estimate!

April 2018

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Filing - SDL return for February 2018 Payment - Withholding tax, PAYE, SDL for February 2018

Filing - VAT return for February 2018 Payment - VAT for February 2018

Filing - Excise Duty and WCF returns for February 2018

Payment - Excise Duty, NSSF and WCF for February 2018, City Service Levy for January to March 2018

Filing - Income Tax (year end): Sept 2017 (final return), March 2018 (instalment tax amendment), December 2018 (instalment tax return)

Payment - Income Tax (yearend) Sept 2017 (final tax), March 2018 (4th instalment), June 2018 (3rd instalment), Sept 2018 (2nd instalment), Dec 2018 (1st instalment)



Dar es Salaam

Thu

1

15

29

Fri

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16

Good Friday

30

Sat

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Sun

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Mon

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Plaza Corridor Street • P O Box 30

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Reimagine the possible

For our graduate recruitment programme, go to "Careers" tab at www.pwc.com/tz

May 2	May 2018												
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Filing - SDL return for March 2018 Payment - Witholding tax, PAYE, SDL for March 2018

Filing - VAT return for March 2018 **Payment -** VAT for March 2018

Filing - Excise Duty and WCF returns for March 2018

Payment - Excise Duty, NSSF and WCF for March 2018

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Iune 2	2018					
Mon	Тие	Wed	Thur	Fri	Sat	Sun
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Filing - VAT return for April 2018 Payment - VAT for April 2018

Filing - Excise Duty and WCF returns for April 2018

Payment - Excise Duty, NSSF and WCF for April 2018

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21

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If a December year end, remember your final tax returns!

July 2018

Mon	Tue	Wed	Thur	Fri	Sat	Sun
30	31					1
2	3	4	5	6	7	8
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Filing - SDL return for May 2018 **Payment -** Withholding tax, PAYE, SDL for May 2018

Filing - VAT return for May 2018 Payment - VAT for May 2018

> Filing - Excise Duty and WCF returns for May 2018

> Payment - Excise Duty, NSSF and WCF for May 2018, City Service Levy for April to June 2018

Filing - Income Tax (year end): December 2017 (final return), June 2018 (instalment tax amendment), March 2019 (instalment tax return)

Payment - Income Tax (year-end) December 2017 (final tax), June 2018 (4th instalment), September 2018 (3rd instalment), December 2018 (2nd instalment), March 2019 (1st instalment)

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Tue

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Wed

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Thu

14

Likely date for budget reading

28

Fri

1

15*

Eid El Fitri

Sat

2

16*

Eid El Fitri

30

Mon

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Sun

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Mon

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Tue

Wed

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Photograph by Farida Sinda, Senior Associate, Clients and Market Development

Fri

8

5 6 9 21 22 19 23

Thu

*Two day holiday; subject to sighting of the moon

Sat

Sun

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2018 JULY		



Has someone advised you on the impact of tax changes for your business introduced in the budget?

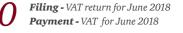
August 2018

Mon	Tue	Wed	Thur	Fri	Sat	Sun
		1	2	3	4	5
6	7	8	9	10	11	12
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27	28	29	30	31		

Filing - SDL return for June 2018 Payment - Withholding tax, PAYE, SDL for June 2018

Photograph by Michael Quinton, Senior Manager, Tax Services

Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
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Filing - Withholding tax, PAYE and SDL for January to June 2018

Filing - Excise Duty and WCF returns for June 2018

Payment - Excise Duty, NSSF and WCF for June 2018

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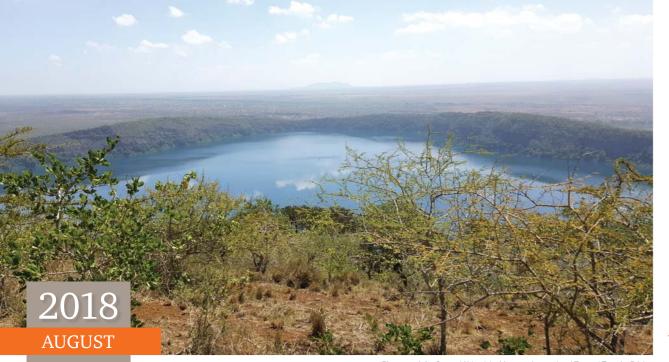
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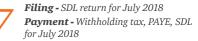


When was your last tax health check?

September 2018 Mon Tue Wed Thur Fri Sat Sun 2 1 3 5 6 7 8 9 4 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30

Photograph by Samwel Ndandala, Manager, International Tax and Transfer Pricing

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Filing - VAT return for July 2018 Payment - VAT for July 2018

Filing - Excise Duty and WCF returns for July 2018

Payment - Excise Duty, NSSF and WCF for July 2018

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Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	
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Photograph by Catherine Amusa, Associate Director, R&Q

Arusha



Have you registered for *our IFRS training?*

October 2018

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for August 2018

Filing - SDL return for August 2018 Payment - Withholding tax, PAYE, SDL

Filing - VAT return for August 2018 Payment - VAT for August 2018

Filing - Excise Duty and WCF returns for August 2018 **Payment -** Excise Duty, NSSF and WCF for August 2018, City Service Levy for July to September 2018 **Filing -** Income Tax (year end): March 2018 (final return), September 2018 (instalment tax amendment), June 2019 (instalment tax return) **Payment -** Income Tax (year-end) March 2018 (final tax), September 2018 (4th instalment), December 2018 (3rd instalment), March 2019 (2nd instalment), June 2019 (1st instalment)



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Is your industry association preparing pre-budget proposals?

Noven	nber 2	018				
Mon	Tue	Wed	Thur	Fri	Sat	Sun
			1	2	3	4
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20	27	20	27	50		

Photograph by Kelvin Abraham, Associate,1 Technology

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29	30	31											



Filing - VAT return for September 2018 Payment - VAT for September 2018

Filing - Excise Duty and WCF returns for September 2018

Payment - Excise Duty, NSSF and WCF for September 2018

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Reimagine the possible Do you have a tax risk management strategy in place?

December 2018

Mon	Tue	Wed	Thur	Fri	Sat	Sun
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Photograph by Ali Dawoodbhai, Associate Director, International Tax and Transfer Pricing

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26	27	28	29	-					munu			iect to sighting o	



Filing - VAT return for October 2018 Payment - VAT for October 2018

Filing - Excise Duty and WCF returns

for October 2018 **Payment -** Excise Duty, NSSF and WCF for October 2018



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Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Тие	Wed	Thu	Fri	Sat	Sun	01
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24	Christmas Day 25	Boxing Day	27	28	29	30	31							



If a December year end do you need to amend your instalment estimate?

Janua	ry 20	19				
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28	29	30	31			

Filing - SL **Payment** for Novemb

Filing - SDL return for November 2018 Payment - Withholding tax, PAYE, SDL for November 2018

Filing - VAT return for November 2018 Payment - VAT for November 2018

Filing - Excise Duty and WCF returns for November 2018 Payment - Excise Duty, NSSF and WCF for November 2018, City Service Levy for October to December 2018 Filing - Income Tax (year end): June 2018 (final return), December 2018 (instalment tax amendment), September 2019 (instalment tax return) Payment - Income Tax (year-end) June 2018 (final tax), December 2018 (4th instalment), March 2019 (3rd instalment), June 2019 (2nd instalment), Sept 2019 (1st instalment)

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Our photographers

Januarv





Willie Kimaro Manager – Assurance Services

Description of picture: One of the benefits of working in PwC's Arusha office is being within close proximity of so many beautiful areas to visit. I took this particular picture at a national forest reserves in Arusha where I had gone hiking. I took the picture to be a reminder to me of this peaceful scenery away from deforestation and urban congestion.

February



Bwungula Dyegula Associate - Risk Assurance Services

Description of picture: I am constantly astonished at how fast Dar es Salaam is developing - a point illustrated in these two pictures taken at the Morocco junction in Dar es Salaam. The first shows the bus stand for the Rapid Transit System - a major evolution of public transportation. The second shows the view from the bus stand of ongoing construction work at Morocco Square. which is being developed by National Housing Corporation.

March



Kinya Kiunga Associate - Assurance Services

Description of picture: In September 2015, I travelled to Nigeria visiting Ogun state. Osun state and Lagos and experiencing the rich culture, the food as well as the exciting and energetic people. Highlights included the beautiful Olumirin waterfalls, Olumo rock in Ogun state (including a museum with the story of the Egba people) and the Kalakuta museum (formerly Fela Kuti's home and a very interesting walk through history, covering his unique musical style, polygamous nature, human rights activism and the birth of the afrobeat musical style).

April



Jeremiah Mbiga Associate - Tax Services

Description of picture: Built by the French missionaries (between 1893 and 1898), and still active, the Roman Catholic Cathedral of St. Joseph located in Baghani street is an important historical sites in Zanzibar's Stone Town. Remarkably, the church design with the twin towers was based on the Marseille Cathedral in France. These twin towers (spires) are a feature of Stone Town's

May



Andrew Mlingi Manager - Assurance Services

Description of picture: An audit assignment visit to Mikindani inspired me to research its history. Mikindani (meaning young palm trees) is an old Swahili port that was once the centre of trade in southern Tanzania, but whose importance declined when the British administration developed the port in Mtwara (as part of the infamous Tanganyika groundnut scheme). Recently the town has seen a revival in activity following the renovation in the late 1990s of the "Boma" (the fort originally built by the Germans in the late 19th century).

June



Farida Sinda Senior Associate, Clients and Market Development

Description of picture: Mountain climbing is a great test of your mental resolve and capacity for physical endurance. "Why go through all the trouble?". Well, the heavenly feeling of literally being above the clouds (without flying), such as at the summit of Tanzania's fourth highest mountain, Hanang, is a reward that should motivate you to take the challenge.



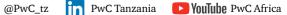
skyline when you approach Zanzibar by sea.

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Our photographers





Michael Ouinton Senior Manager - Tax Services

Description of picture: This picture was taken from an underground bunker near a watering hole in a small wildlife sanctuary in the south of Kenya. We were completing a road trip which took in Pangani, Diani, Malindi, Tsavo East, Tsavo West, Arusha and Lushoto. A 9 hour drive to get to this sanctuary (mostly along dirt roads, as well as some night driving) was well worth it, as the next morning we were able to get exceptionally close to the animals.

August





Description of picture: On Mount Kilimanjaro's leeward side, right at the border with Kenya, is a hidden gem, Lake Chala. It will take you a good half hour to descend the steep 100 metre crater rim onto its shores, with the purest of waters that flow directly from Kilimanjaro's underground streams. Apparently, there are no more crocodiles there - even so, if you'd like to take a dip, better be a good swimmer, as the caldera crater is 90 metres deep!

September





Catherine Amusa Associate Director - R&O

Description of picture: When I visit a foreign country. I like to sightsee and see some of the history and culture of the city/countryside. This picture was taken in 2015, just after completing a risk and quality monitoring visit to our Mauritius office. The old ship anchor is a monument on the Tamarin Bay Beach, Black River District, Mauritius. What a unique artefact to see on a beach instead of the museum! I had no idea just how big those ship anchors are ...

October



Kelvin Abraham Associate - 1 Technology

Description of picture: The Rotary Dar Marathon takes place on 14 October, Nyerere Day, and in 2017 focused on raising funds for a clinic at the Comprehensive Community Based Rehabilitation in Tanzania. There were several participants from PwC (either walking, running or cycling). They say that "if you want to go fast, go alone; if you want to go far, go together"!

November



Ali Dawoodbhai

Associate Director - International Tax and Transfer Pricing

Description of picture: All three photos are from the Blyde River Canyon Nature Reserve which is situated in the Drakensberg escarpment region of eastern Mpumalanga, South Africa. The canyon is the third largest in the world. The Bourke's Luck Potholes is a spectacular pattern and rock formations caused by centuries of water erosion and the views in the canyon are breathtaking. The walk up to the top was definitely worth the reward of the sight and the view of the landscape.

December



Onesmo Herman Associate - Assurance Services

Description of picture: On my way home from work I pass through the Dar es Salaam bus rapid transit terminal in Ubungo. On this particular day, the sight of sun setting inspired me to take this picture. A sunset is a reminder that endings can be beautiful and brings the promise of a new dawn.



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