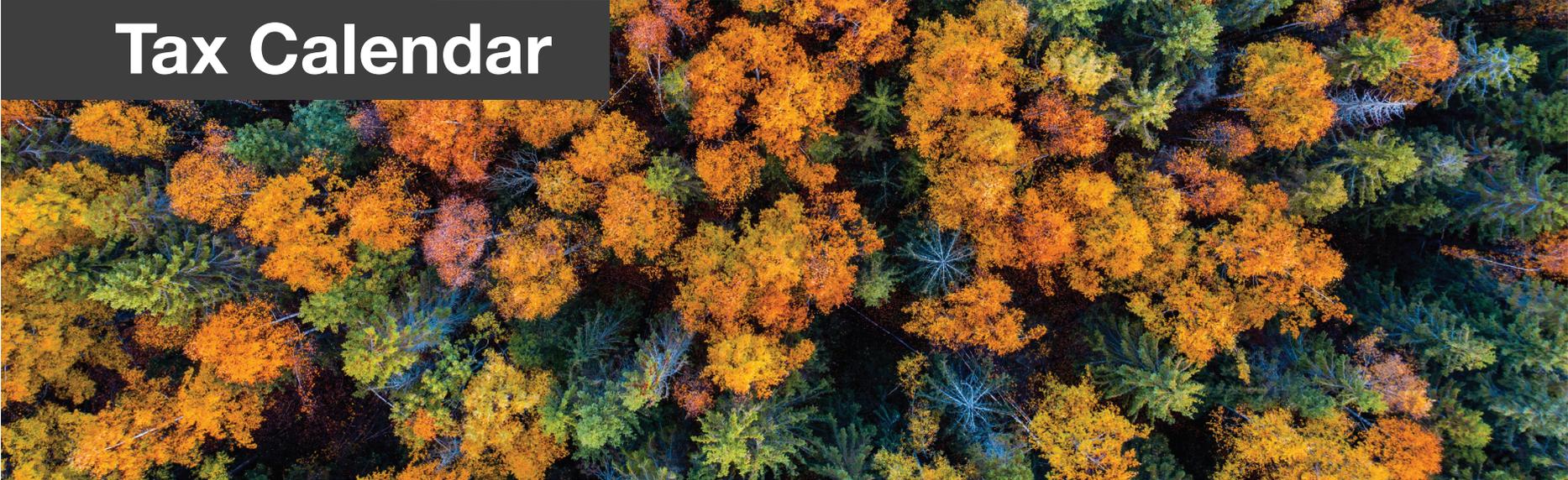




# 2022

# Tax Calendar



[www.pwc.co.tz](http://www.pwc.co.tz)

**Email:** [info@pwc.co.tz](mailto:info@pwc.co.tz) • **Website:** [www.pwc.co.tz](http://www.pwc.co.tz)

## **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



@PwC\_tz



PwC Tanzania



@PwCTanzania

## **Arusha**

Fourth Floor, PSSSF Plaza Corridor Street • P O Box 3070 Arusha, Tanzania  
**Tel:** +255 27 254 8881 • **Fax:** +255 27 250 8166



## About PwC

### Global

At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 156 countries with over 295,000 people who are committed to delivering quality in assurance, advisory and tax services. Find out more and tell us what matters to you by visiting us at [www.pwc.com](http://www.pwc.com)

### Africa

In Africa, we're the largest provider of professional services with over 450 partners and over 10,000 people in 32 countries. This means that we're able to provide our clients with seamless and consistent Tax, Assurance and Advisory solutions, wherever they do business on the continent.

Our strategy, The New Equation, is about how PwC brings together unique combinations of people, powered by technology, galvanising ourselves as a community of solvers to address those dual challenges. The foundation of the strategy is our multidisciplinary model, which allows us to help clients build trust and deliver sustained outcomes by bringing together deep expertise across a broad range of capabilities. It is this combination of capabilities and the ability to look at things from different perspectives that is so essential to delivering high quality and real impacts for clients, stakeholders and society at large in Africa and globally.

### 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 2021 PwC Tanzania had 8 partners and around 230 staff working from offices in Dar es Salaam and Arusha.

### This year's calendar

In this year's calendar we continue to 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 – for more detail on each photograph and photographer, go to page 5 and 6.

### Further information

For more information about our services please contact:

#### Assurance:

Patrick Kiambi Partner - Assurance Leader

Nelson Msuya Partner - Public Sector Group

Zainab Msimbe Partner

Cletus Kiyuga Partner

#### Tax:

Rishit Shah Partner - Tax Leader

Joseph Lyimo Partner

Mirumbe Mseti Partner

David Tarimo Country Senior Partner

#### Advisory:

Alex Nyaga Associate Director (PwC Kenya)

For further information as well as copies of our most recent publications (including an electronic copy of this calendar), please visit [www.pwc.co.tz](http://www.pwc.co.tz) and follow us on Twitter [@pwc\\_tz](https://twitter.com/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, SDL, WCF, NSSF, PSSF, 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.



Email: [info@pwc.co.tz](mailto:info@pwc.co.tz) • Website: [www.pwc.co.tz](http://www.pwc.co.tz)

#### 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

#### Arusha

Fourth Floor, PSSF Plaza Corridor Street • P O Box 3070 Arusha, Tanzania  
Tel: +255 27 254 8881 • Fax: +255 27 250 8166



@PwC\_tz



PwC Tanzania



@PwCTanzania

## Our Services

### Assurance services including:

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

### Tax services including:

- 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
- Tax Health Checks
- Tax Training

### Advisory services including:

- Deals / Transactions
- Business Recovery Services
- Forensics
- Consulting:
  - Finance & Accounting
  - People & Organisation
  - Strategy & Operations
  - Technology
  - Procurement Agency Services



Email: [info@pwc.co.tz](mailto:info@pwc.co.tz) • Website: [www.pwc.co.tz](http://www.pwc.co.tz)

**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

**Arusha**  
Fourth Floor, PSSSF Plaza Corridor Street • P O Box 3070 Arusha, Tanzania  
Tel: +255 27 254 8881 • Fax: +255 27 250 8166



@PwC\_tz



PwC Tanzania



@PwCTanzania

# Tanzania Tax Data 2021/2022

## Income Tax

Corporation rate	Income (Profit) %	Turnover %
Income tax rate (normal) / alternative minimum tax (AMT)	30	0.5
Technical and management services to extractive sector		5
Individual rate - monthly (Mainland Tanzania)		Income %
30% on monthly income > TZS 1million, and lower rates below that.		0, 8, 20, 25, 30
Tax on 1st TZS 1 million per month is TZS 128,000		
Withholding Tax	Resident %	Non-Resident %
Dividend; Interest; Rent	0, 10	10
Dividend: (i) from listed entity, or (ii) to resident corporate controlling 25% or more	5	5
Service Fee	5	15
Director Fee (other than full time service); Natural Resource Payment; Royalty	15	15
General insurance premium	0	5
Commission etc to agent (commercial bank, digital payment, money transfer)	10	n/a
Payment for goods by Government institutions	2	n/a

For our detailed tax datacard and other tax insights, do refer to [www.pwc.co.tz](http://www.pwc.co.tz)

**Note:** the tax rates shown cover the period 1 July 2021 to 30 June 2022; these rates may change from 1 July 2022 (on entry into force of the new Finance Act).

## Payroll Taxes

	%
PAYE (employee)	Income tax rates
NSSF, PSSSF - up to half (10%) deductible from employee	20
Skills and Development Levy	4
Workers Compensation Fund (private sector / public sector)	0.6/0.5

## Indirect Taxes

	%
<b>Customs Duty</b> [also note 1.5% Railway Development Levy]	
Capital goods, raw materials, agricultural inputs, pure-bred breeding animals	0
Semi-finished goods	10
Finished consumer goods	25
<b>Excise Duty</b>	
Goods - including alcohol and tobacco products, soft drinks, petroleum products, specified imports	Various
Services - satellite & cable TV, financial & money transfer / withdrawal, electronic communication	5, 10, 17
<b>VAT</b>	
Supply of / import of goods & services	18
Export of goods & certain services	0
<b>Service Levy</b> - charged on turnover	0.3% (maximum)
<b>Stamp Duty</b>	
Conveyance / transfer, share / debenture transfer, lease agreement	1
Other instruments	Various



Email: [info@pwc.co.tz](mailto:info@pwc.co.tz) • Website: [www.pwc.co.tz](http://www.pwc.co.tz)

**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



@PwC\_tz



PwC Tanzania



@PwCTanzania

## Arusha

Fourth Floor, PSSSF Plaza Corridor Street • P O Box 3070 Arusha, Tanzania  
Tel: +255 27 254 8881 • Fax: +255 27 250 8166

# Our Photographers

## January



**Butogwa Shija**, Associate - Tax Services

I am often fascinated by old architectural designs and the Old Fort, also known as the Arab Fort which is amongst the oldest buildings in Zanzibar, never fails to catch my eye whenever I am strolling through Stone Town. I captured the image of the building on a lovely afternoon as I was getting my henna done in preparation for Eid celebrations.

## February



**John James Mlaponi**, Senior Associate - Tax Services (recently returned from secondment at PwC Ghana)

Want to get a taste of how the Atlantic ocean feels? Then, what better time and place than sunset at Labadi beach, one of the refreshing spots in Accra, Ghana. I am always amazed by such beautiful views of the ocean refusing to stop splashing back onto the shore no matter how many times it's sent away. For me this is a metaphor for life - motivating me to maintain consistency in chasing my life ambitions.

## March



**Rebecca Nnungu**, Associate - Tax Services (currently on secondment with PwC South Africa)

Morphic Resonance is the name of this sculpture by Angus Taylor, a South African artist. Made of rammed earth, thatch, cement fondu, Belfast granite and mild steel, it aims to explain the telepathic phenomena/instincts - for example how a man with an amputated leg would still feel as if the leg was there - a painless phenomenon known as phantom limb sensation. The artist was intrigued as to the origins of such instincts and believed it is connected to the land/earth. The theory resonated with me as my own father (now late) had an amputated leg and indeed we did talk about the way he felt about it.

## April



**Jeffson Ndossa**, Senior Associate - Tax Services (currently on secondment with PwC Ghana)

During my first week in Ghana, I got the privilege to visit the Volta Region of Ghana where I saw the Wli waterfalls which are located approximately 280 kilometers from the capital Accra. Known locally as Agumatsa (meaning "Allow Me to Flow") waterfalls, its claim to fame is that it is the highest waterfall in West Africa. The walk towards the falls takes you through nine bridges in a forest which features more than 200 bird species and 400 butterfly species.

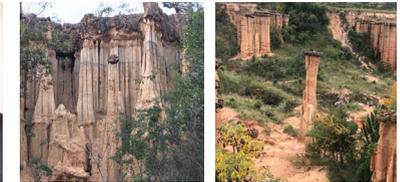
## May



**Dharini Bajarja**, Intern - Human Capital

Every country in the world has something to offer - in the context of Tanzania, we think of wildlife, sun-soaked islands, towering mountains, and much more. I believe nature cannot be fully described and expressed in words, it is a creative and controlling force in the universe that can only be felt by one. It can be a place where one can sit and reflect on life's meaning - away from distractions and demands of our regular lives. I experienced this at the Irentve Cliff Lodge tucked in the heart of Usambara mountains with one of the breath-taking vistas and a perfect spot to watch the sunset. This sanative environment with beauty, serene landscape, clean water and air, fills me with pride as a Tanzanian.

## June



**Ali Dawoodbhai**, Associate Director - Tax Services

These natural eroded sandstone pillars are at the Isimila Stone Age Site - a valley (on the way between Iringa and Mbeya) with many sandstone pillars of different shapes and sizes (some up to 30 m high) which are estimated to have formed around 300 - 400 BC. One can easily spend more than an hour walking through the area (a guide is recommended for both the historical information and to find the way!). The area around Isimila used to be a small lake. Tools in stone forms (such as hammerstones, axeheads, flints and scrapers) which are on display are estimated to be between 60,000 and 100,000 years old and indicate the presence of early man in the area.



Email: [info@pwc.co.tz](mailto:info@pwc.co.tz) • Website: [www.pwc.co.tz](http://www.pwc.co.tz)

### 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

### Arusha

Fourth Floor, PSSSF Plaza Corridor Street • P O Box 3070 Arusha, Tanzania  
Tel: +255 27 254 8881 • Fax: +255 27 250 8166



@PwC\_tz



PwC Tanzania



@PwCTanzania

# Our Photographers

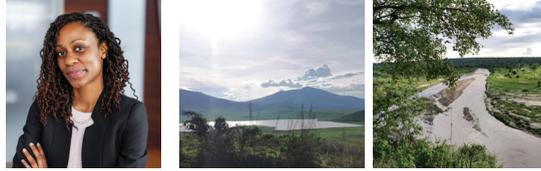
## July



**Glory Tarimo**, Associate - Tax Services

Katavi region, a beautiful region on the western side of Tanzania, has an altitude that ranges from 1,000 to 2,500 meters above sea level. Apart from its wonderful natural forests and national parks, Katavi is surrounded by Lake Tanganyika on the far western side. The lake is one of the greatest freshwater lakes in the world and well worth a visit given its beautiful shores and exotic sunsets. Furthermore, it is the home of the best fish including an endemic specie called "Lates Stappersii", locally known as "Migebuka". If for nothing else, do visit Katavi and enjoy some Migebuka!

## August



**Fadhila Tiisekwa**, Manager - Tax Services

Looking at these pictures, a quote I recently stumbled upon comes to mind - "The poetry of the earth is never dead" by John Keats. One picture was taken in Ngorongoro Conservation Area and another (of the Tarangire River) in the Manyara Region. I hope you can experience through these photos, even if only a little, the beauty that our Tanzania has to offer. Richard Mullin said "The only man I envy is the man who has not yet been to Africa - for he has so much to look forward to". With this, I hope we are encouraged to explore our beautiful lands more and protect this beauty. I hope you enjoy the poetry of this landscape.

## September



**Willie Kimaro**, Manager - Assurance Services

Dar es-Salaam (Bandari ya Salama, or Haven of Peace) is undoubtedly the major commercial city of Tanzania. Whilst its large population (estimated in 2020 at 6.4m) is dispersed over quite a wide geography, the small geographical area covered by this picture is of particular significance as it covers old Dar es Salaam, and includes some very significant institutions - including the state house, the Bank of Tanzania, and the port (whose efficient functioning is so crucial for the whole economy).

## October



**Nelson Msuya**, Partner - Assurance Services

Ngorongoro crater viewpoint 1, located approximately at an altitude of 2,200 meters above sea level, is situated on the southern crater rim. As you enter the Loduare gate, after driving only for ten minutes, you come to the view point which is near the Eastern border of Ngorongoro Conservation area, Northern Tanzania. This is where you can get the first glance of the crater, and its spectacular scenery. Lake Makati, in the middle of the crater, hosts a number of animals and birds. Best time to visit? The beauty of the crater is that any time of the year works, although being here during the end of the year would enable you to see the wildebeest migration as well.

## November



**Kunj Sinai**, Manager - Tax Services

Lushoto town, situated in the centre of the western Usambaras, is blessed with numerous hiking trails into the surrounding hills including some breathtaking greenery and views. Popular tourist attractions include the Soni falls, Irente Biodiversity reserve, Irente viewpoint and the Usambara adventures. The pictures are from two different hiking trails on the Usambara mountains. The picture on the right is the trail to Mkuzi waterfalls and on the way you can expect to see chameleons, colourful butterflies and white colobus monkeys. With endemic birds are Usambara Weaver, Usambara Akalat and Usambara Eagle-Owl, birding safaris are also popular. So, if you have not yet done so, then definitely a place to visit!

## December



**Rishit Shah**, Partner - Tax Services

Probably, Tanzania's best kept secret! Ruaha National Park in the centre of Tanzania takes its name from the Hehe word for 'river.' The Great Ruaha River serves as a lifeline for the park's wildlife. Although it is the second largest national park in the country and rich in wildlife and birdlife, Ruaha is one of the least busy places to visit in Tanzania, so safaris here feel remote and exclusive. We went in the dry season and experienced the golden savannah studded with beautiful baobab trees. We enjoyed incredible landscapes and had wonderful and unique wildlife moments. The stunning sunrises and sunsets were a particular highlight of our wonderful trip and I hope this picture will encourage you to visit the park!



Email: [info@pwc.co.tz](mailto:info@pwc.co.tz) • Website: [www.pwc.co.tz](http://www.pwc.co.tz)

**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

**Arusha**  
Fourth Floor, PSSSF Plaza Corridor Street • P O Box 3070 Arusha, Tanzania  
Tel: +255 27 254 8881 • Fax: +255 27 250 8166



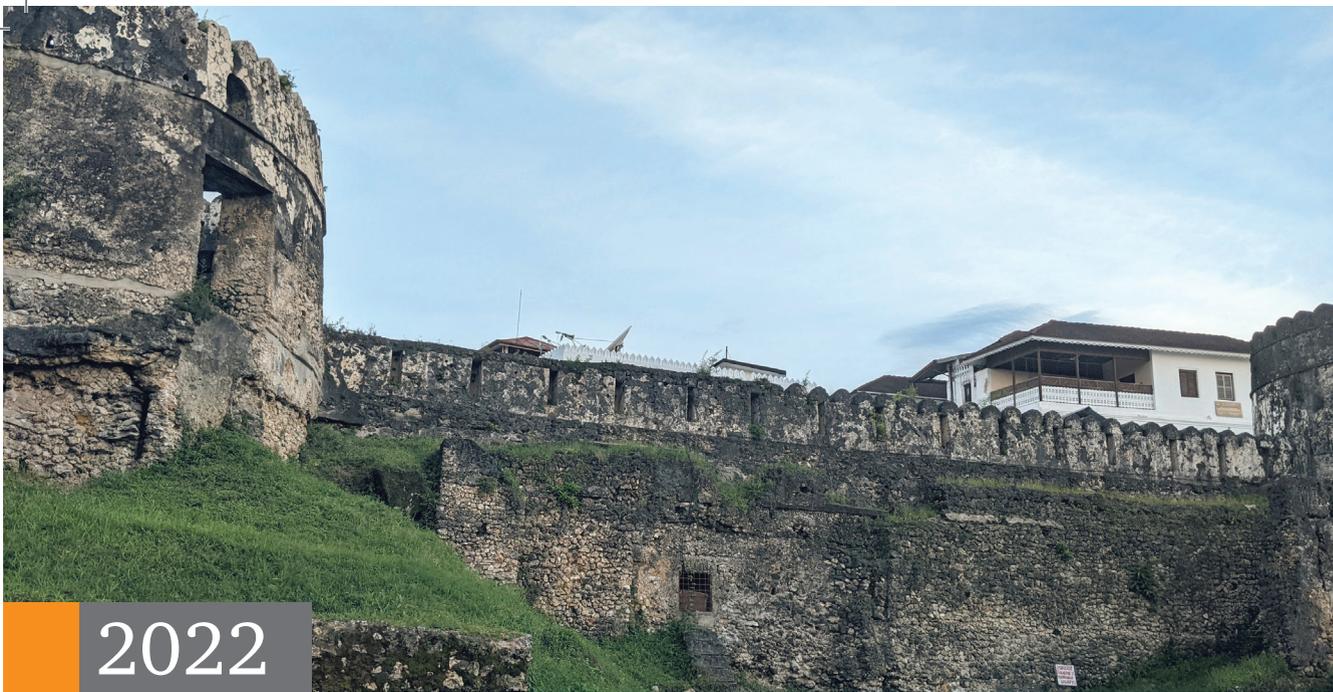
@PwC\_tz



PwC Tanzania



@PwCTanzania



# 2022

## JANUARY

Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
					1 New Year's Day	2	3	4	5	6	7	8	9
10	11 Zanzibar Revolution Day	12	13	14	15	16	17	18	19	20	21	22	23
24	25	26	27	28	29	30	31						



### FEBRUARY 2022

Mon	Tue	Wed	Thur	Fri	Sat	Sun
	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						

07

**Filing** - Withholding tax, PAYE and SDL returns for December 2021  
**Payment** - Withholding tax, PAYE and SDL for December 2021

20

**Filing** - VAT return for December 2021  
**Payment** - VAT for December 2021

31

**Filing** - Excise Duty and WCF returns for December 2021  
**Payment** - Excise Duty, NSSF, PSSSF and WCF for December 2021



Email: [info@pwc.co.tz](mailto:info@pwc.co.tz) • Website: [www.pwc.co.tz](http://www.pwc.co.tz)

**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

**Arusha**  
 Fourth Floor, PSSSF Plaza Corridor Street • P O Box 3070 Arusha, Tanzania  
 Tel: +255 27 254 8881 • Fax: +255 27 250 8166

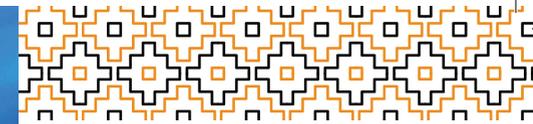




2022

FEBRUARY

Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
	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													



MARCH 2022

Mon	Tue	Wed	Thur	Fri	Sat	Sun
	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			

07

**Filing** - Withholding tax, PAYE and SDL returns for January 2022  
**Payment** - Withholding tax, PAYE, SDL for January 2022

21

**Filing** - VAT return for January 2022  
**Payment** - VAT for January 2022

28

**Filing** - Excise Duty and WCF returns for January 2022  
**Payment** - Excise Duty, NSSF, PSSSF and WCF for January 2022



Email: [info@pwc.co.tz](mailto:info@pwc.co.tz) • Website: [www.pwc.co.tz](http://www.pwc.co.tz)

**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

**Arusha**  
 Fourth Floor, PSSSF Plaza Corridor Street • P O Box 3070 Arusha, Tanzania  
 Tel: +255 27 254 8881 • Fax: +255 27 250 8166





2022

MARCH

Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
	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										



APRIL 2022

Mon	Tue	Wed	Thur	Fri	Sat	Sun
				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	

07

**Filing** - Withholding tax, PAYE and SDL returns for February 2022  
**Payment** - Withholding tax, PAYE, SDL for February 2022

21

**Filing** - VAT return for February 2022  
**Payment** - VAT for February 2022

**Filing** - Excise Duty and WCF returns for February 2022

**Payment** - Excise Duty, NSSF, PSSF and WCF for February 2022, City Service Levy for January to March 2022

31

**Filing** - Income Tax (year end): Sept 2021 (final return), March 2022 (instalment tax amendment), December 2022 (instalment tax return)

**Payment** - Income Tax (year-end) Sept 2021 (final tax), March 2022 (4th instalment), June 2022 (3rd instalment), Sept 2022 (2nd instalment), Dec 2022 (1st instalment)

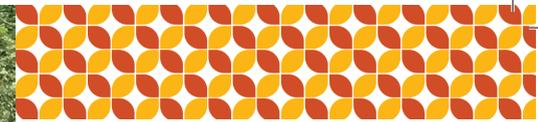


Email: [info@pwc.co.tz](mailto:info@pwc.co.tz) • Website: [www.pwc.co.tz](http://www.pwc.co.tz)

**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

**Arusha**  
 Fourth Floor, PPF Plaza Corridor Street • P O Box 3070 Arusha, Tanzania  
 Tel: +255 27 254 8881 • Fax: +255 27 250 8166





# 2022

## APRIL

Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
				1	2	3	4	5	6	7	8	9	10
										Karume Day			
11	12	13	14	15	16	17	18	19	20	21	22	23	24
				Good Friday		Easter Sunday	Easter Monday						
25	26	27	28	29	30								
	Union Day												

### MAY 2022

Mon	Tue	Wed	Thu	Fri	Sat	Sun
30	31					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

- 08** **Filing** - Withholding tax, PAYE and SDL returns for March 2022  
**Payment** - Withholding tax, PAYE, SDL for March 2022
- 20** **Filing** - VAT return for March 2022  
**Payment** - VAT for March 2022
- 30** **Filing** - Excise Duty and WCF returns for March 2022  
**Payment** - Excise Duty, NSSF, PSSSF and WCF for March 2022



Email: [info@pwc.co.tz](mailto:info@pwc.co.tz) • Website: [www.pwc.co.tz](http://www.pwc.co.tz)

**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

**Arusha**  
Fourth Floor, PSSSF Plaza Corridor Street • P O Box 3070 Arusha, Tanzania  
Tel: +255 27 254 8881 • Fax: +255 27 250 8166





**JUNE 2022**

Mon	Tue	Wed	Thur	Fri	Sat	Sun
		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

MAY

Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
						<b>1</b>	<b>2</b>	<b>3</b>	4	5	6	7	<b>8</b>
						Worker's Day	Eid El Fitri*	Eid El Fitri*					
<b>9</b>	10	11	12	13	14	<b>15</b>	16	17	18	19	<b>20</b>	21	<b>22</b>
23	24	25	26	27	28	<b>29</b>	30	<b>31</b>					

\*Two day holiday; subject to sighting of the moon

09

**Filing** - Withholding tax, PAYE and SDL returns for April 2022

**Payment** - Withholding tax, PAYE and SDL for April 2022

20

**Filing** - VAT return for April 2022

**Payment** - VAT for April 2022

31

**Filing** - Excise Duty and WCF returns for April 2022

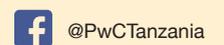
**Payment** - Excise Duty, NSSF, PSSSF and WCF for April 2022

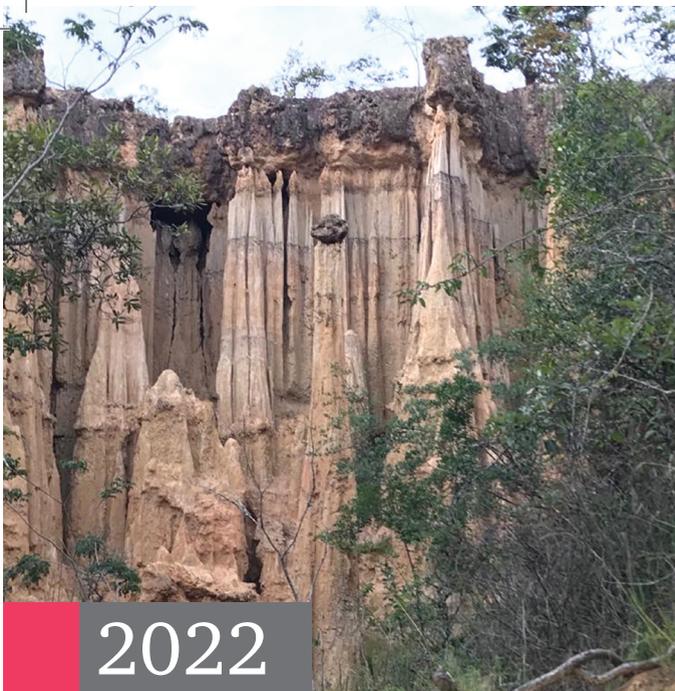


Email: [info@pwc.co.tz](mailto:info@pwc.co.tz) • Website: [www.pwc.co.tz](http://www.pwc.co.tz)

**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

**Arusha**  
Fourth Floor, PSSSF Plaza Corridor Street • P O Box 3070 Arusha, Tanzania  
Tel: +255 27 254 8881 • Fax: +255 27 250 8166





2022

JUNE

Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
		1	2	3	4	5	6	7	8	9 <small>Likely date for budget reading</small>	10	11	12
13	14	15	16	17	18	19	20	21	22	23	24	25	26
27	28	29	30										

JULY 2022

Mon	Tue	Wed	Thur	Fri	Sat	Sun
				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

07

**Filing** - Withholding tax, PAYE and SDL returns for May 2022

**Payment** - Withholding tax, PAYE, SDL for May 2022

20

**Filing** - VAT return for May 2022

**Payment** - VAT for May 2022

**Filing** - Excise Duty and WCF returns for May 2022

**Payment** - Excise Duty, NSSF, PSSSF and WCF for May 2022, City Service Levy for April to June 2022

**Filing** - Income Tax (year end): December 2021 (final return), June 2022 (instalment tax amendment), March 2023 (instalment tax return)

**Payment** - Income Tax (year-end) December 2021 (final tax), June 2022 (4th instalment), September 2022 (3rd instalment), December 2022 (2nd instalment), March 2023 (1st instalment)

30



Email: [info@pwc.co.tz](mailto:info@pwc.co.tz) • Website: [www.pwc.co.tz](http://www.pwc.co.tz)

**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

**Arusha**  
Fourth Floor, PSSSF Plaza Corridor Street • P O Box 3070 Arusha, Tanzania  
Tel: +255 27 254 8881 • Fax: +255 27 250 8166





2022

JULY

Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
				1	2	3	4	5	6	7	8	9	10
				<small>Likely effective date for Finance Act 2022</small>						<small>Saba Saba Day</small>		<small>Eid El Hajj*</small>	
11	12	13	14	15	16	17	18	19	20	21	22	23	24
25	26	27	28	29	30	31							

\*Subject to sighting of the moon

AUGUST 2022

Mon	Tue	Wed	Thur	Fri	Sat	Sun
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				

08 **Filing** - Withholding tax, PAYE and SDL returns for June 2022  
**Payment** - Withholding tax, PAYE, SDL for June 2022

20 **Filing** - VAT return for June 2022  
**Payment** - VAT for June 2022

29 **Filing** - Excise Duty and WCF returns for June 2022  
**Payment** - Excise Duty, NSSF, PSSSF and WCF for June 2022



Email: [info@pwc.co.tz](mailto:info@pwc.co.tz) • Website: [www.pwc.co.tz](http://www.pwc.co.tz)

**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

**Arusha**  
 Fourth Floor, PSSSF Plaza Corridor Street • P O Box 3070 Arusha, Tanzania  
 Tel: +255 27 254 8881 • Fax: +255 27 250 8166





2022

AUGUST

Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
							1	2	3	4	5	6	7
8 <small>Nane Nane Day</small>	9	10	11	12	13	14	15	16	17	18	19	20	21
22	23	24	25	26	27	28	29	30	31				

SEPTEMBER 2022

Mon	Tue	Wed	Thur	Fri	Sat	Sun
			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		

09

**Filing** - Withholding tax, PAYE and SDL returns for July 2022

**Payment** - Withholding tax, PAYE, SDL for July 2022

22

**Filing** - VAT return for July 2022

**Payment** - VAT for July 2022

31

**Filing** - Excise Duty and WCF returns for July 2022

**Payment** - Excise Duty, NSSF, PSSSF and WCF for July 2022



Email: [info@pwc.co.tz](mailto:info@pwc.co.tz) • Website: [www.pwc.co.tz](http://www.pwc.co.tz)

**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

**Arusha**  
Fourth Floor, PSSSF Plaza Corridor Street • P O Box 3070 Arusha, Tanzania  
Tel: +255 27 254 8881 • Fax: +255 27 250 8166





2022

SEPTEMBER

Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
			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									

OCTOBER 2022

Mon	Tue	Wed	Thur	Fri	Sat	Sun
31					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

**07** **Filing** - Withholding tax, PAYE and SDL returns for August 2022  
**Payment** - Withholding tax, PAYE, SDL for August 2022

**20** **Filing** - VAT return for August 2022  
**Payment** - VAT for August 2022

**Filing** - Excise Duty and WCF returns for August 2022  
**Payment** - Excise Duty, NSSF, PSSSF and WCF for August 2022, City Service Levy for July to September 2022

**30** **Filing** - Income Tax (year end): March 2022 (final return), September 2022 (instalment tax amendment), June 2023 (instalment tax return)  
**Payment** - Income Tax (year-end) March 2022 (final tax), September 2022 (4th instalment), December 2022 (3rd instalment), March 2023 (2nd instalment), June 2023 (1st instalment)



Email: [info@pwc.co.tz](mailto:info@pwc.co.tz) • Website: [www.pwc.co.tz](http://www.pwc.co.tz)

**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

**Arusha**  
 Fourth Floor, PSSSF Plaza Corridor Street • P O Box 3070 Arusha, Tanzania  
 Tel: +255 27 254 8881 • Fax: +255 27 250 8166



@PwC\_tz



PwC Tanzania



@PwCTanzania



2022

OCTOBER

Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
					1	2	3	4	5	6	7	8	9
				14	15	16	17	18	19	20	21	22	23
				Nyerere Day									
10	11	12	13	28	29	30	31						

\*Subject to sighting of the moon

NOVEMBER 2022

Mon	Tue	Wed	Thur	Fri	Sat	Sun
	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				

07

**Filing** - Withholding tax, PAYE and SDL returns for September 2022  
**Payment** - Withholding tax, PAYE, SDL for September 2022

20

**Filing** - VAT return for September 2022  
**Payment** - VAT for September 2022

31

**Filing** - Excise Duty and WCF returns for September 2022  
**Payment** - Excise Duty, NSSF, PSSSF and WCF for September 2022



Email: [info@pwc.co.tz](mailto:info@pwc.co.tz) • Website: [www.pwc.co.tz](http://www.pwc.co.tz)

**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

**Arusha**  
 Fourth Floor, PSSSF Plaza Corridor Street • P O Box 3070 Arusha, Tanzania  
 Tel: +255 27 254 8881 • Fax: +255 27 250 8166





2022

NOVEMBER

Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
	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											

DECEMBER 2022

Mon	Tue	Wed	Thur	Fri	Sat	Sun
			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	

07

**Filing** - Withholding tax, PAYE and SDL returns for October 2022

**Payment** - Withholding tax, PAYE, SDL for October 2022

21

**Filing** - VAT return for October 2022

**Payment** - VAT for October 2022

30

**Filing** - Excise Duty and WCF returns for October 2022

**Payment** - Excise Duty, NSSF, PSSF and WCF for October 2022



Email: [info@pwc.co.tz](mailto:info@pwc.co.tz) • Website: [www.pwc.co.tz](http://www.pwc.co.tz)

**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

**Arusha**  
Fourth Floor, PSSF Plaza Corridor Street • P O Box 3070 Arusha, Tanzania  
Tel: +255 27 254 8881 • Fax: +255 27 250 8166





2022

DECEMBER

Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
			1	2	3	4	5	6	7	8	9	10	11
										Independence Day			
12	13	14	15	16	17	18	19	20	21	22	23	24	25
26	27	28	29	30	31								Christmas Day
Boxing Day													

JANUARY 2023

Mon	Tue	Wed	Thur	Fri	Sat	Sun
30	31					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

**07** **Filing** - Withholding tax, PAYE and SDL returns for November 2022  
**Payment** - Withholding tax, PAYE, SDL for November 2022

**20** **Filing** - VAT return for November 2022  
**Payment** - VAT for November 2022

**Filing** - Excise Duty and WCF returns for November 2022  
**Payment** - Excise Duty, NSSF, PSSSF and WCF for November 2022, City Service Levy for October to December 2022

**30** **Filing** - Income Tax (year end): June 2022 (final return), December 2022 (instalment tax amendment), September 2023 (instalment tax return)

**Payment** - Income Tax (year-end) June 2022 (final tax), December 2022 (4th instalment), March 2023 (3rd instalment), June 2023 (2nd instalment), September 2023 (1st instalment)



Email: info@pwc.co.tz • Website: www.pwc.co.tz

**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

**Arusha**  
 Fourth Floor, PSSSF Plaza Corridor Street • P O Box 3070 Arusha, Tanzania  
 Tel: +255 27 254 8881 • Fax: +255 27 250 8166



# 2023

January							February							March							April						
Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun
30	31					1			1	2	3	4	5			1	2	3	4	5						1	2
2	3	4	5	6	7	8	6	7	8	9	10	11	12	6	7	8	9	10	11	12	3	4	5	6	7	8	9
9	10	11	12	13	14	15	13	14	15	16	17	18	19	13	14	15	16	17	18	19	10	11	12	13	14	15	16
16	17	18	19	20	21	22	20	21	22	23	24	25	26	20	21	22	23	24	25	26	17	18	19	20	21	22	23
23	24	25	26	27	28	29	27	28						27	28	29	30	31			24	25	26	27	28	29	30

May							June							July							August						
Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun
1	2	3	4	5	6	7				1	2	3	4	31					1	2		1	2	3	4	5	6
8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13
15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20
22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27
29	30	31					26	27	28	29	30			24	25	26	27	28	29	30	28	29	30	31			

September							October							November							December						
Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun
				1	2	3	30	31					1			1	2	3	4	5					1	2	3
4	5	6	7	8	9	10	2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10
11	12	13	14	15	16	17	9	10	11	12	13	14	15	13	14	15	16	17	18	19	11	12	13	14	15	16	17
18	19	20	21	22	23	24	16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24
25	26	27	28	29	30		23	24	25	26	27	28	29	27	28	29	30				25	26	27	28	29	30	31



Email: [info@pwc.co.tz](mailto:info@pwc.co.tz) • Website: [www.pwc.co.tz](http://www.pwc.co.tz)

**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



@PwC\_tz



PwC Tanzania



@PwCTanzania

**Arusha**

Fourth Floor, PSSSF Plaza Corridor Street • P O Box 3070 Arusha, Tanzania  
 Tel: +255 27 254 8881 • Fax: +255 27 250 8166

[www.pwc.co.tz](http://www.pwc.co.tz)

© 2022 PricewaterhouseCoopers Limited. All rights reserved. In this document, "PwC" refers to PricewaterhouseCoopers Limited which is a member firm of PricewaterhouseCoopers International Limited, each member firm of which is a separate legal entity.