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#### Dar es Salaam

369 Toure Drive, Oysterbay • P O Box 45 Dar es Salaam, Tanzania Tel: +255 22 219 2000









@pwc\_tz

#### Arusha



## About PwC

#### Global

At PwC, our purpose is to build trust in society and solve important problems. We're a passionate community of solvers working together in unexpected ways to create solutions that untangle some of the world's most complex problems. We combine perspectives and technologies to create new solutions, and help our clients build trust and make a lasting difference. We're a network of firms in 152 countries with over 327,000 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

#### 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 solutions, wherever they do business on the continent.

#### 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 2022 PwC Tanzania had 8 partners and over 240 staff working from offices in Dar es Salaam and Arusha, including 48 new graduates taken on during 2022. 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 2022 we had 10 Tanzanians working on long term secondments in other PwC firms (in Africa and Europe).

#### 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 – 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 pages 5 to 7.

#### **Further information**

For more information about our services please contact:

#### Assurance

Patrick Kiambi	Partner – Assurance Leader
NI-I M	Data and Data Control
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

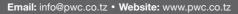
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Alex Nyaga	Associate Director (PwC Kenya)

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 and follow us on LinkedIn (PwC Tanzania) and/or Twitter (@pwc tz).

#### Caution/Disclaimer

This calendar lists a number of important dates in relation to tax payments and tax filings. When a tax deadline falls on a set day (7th for WHT, PAYE, SDL; 20th for VAT) and this is a non-working day (weekend or public holiday), then this rolls forward to the next working day. Whilst the calendar is consistent with this principle, in practice in such cases it is best to make payment on the last working day prior to such deadline as electronic systems do not always automatically adjust for this.

It covers corporate and individual income tax, withholding tax, PAYE, SDL, WCF, NSSF, PSSSF. 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.





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# **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



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# Tanzania Tax Data 2022/2023

#### **Income Tax**

	<del></del>	
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 be	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

Withholding Tax	%	%
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

Note: the tax rates shown cover the period 1 July 2022 to 30 June 2023; these rates may change from 1 July 2023 (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	0.5
Indirect Taxes	%
Customs Duty [also note 1.5% Railway Development Levy and 0.6% Customs P	rocessing Fee]
Capital goods, raw materials, agricultural inputs, pure-bred breeding animals	0
Semi-finished goods	10
Finished consumer goods	25, 35
Excise Duty	
Goods - including alcohol and tobacco products, soft drinks, petroleum products, specified imports	Various
Services - pay to view TV, financial & money transfer / withdrawal, electronic communication	5, 10, 17
Note: other levies with regard to electronic transfer and communication include el transaction levy (TZS10 - TZS4,000) and airtime levy (TZS5 - TZS233)	ectronic money
VAT	
Supply of / import of goods & services	18
Export of goods & certain services	0
Service Levy - charged on turnover	0.3% (maximum)
Stamp Duty	
Conveyance / transfer, share / debenture transfer, lease agreement	1
Other instruments	Various



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## Our Photographers

#### January





#### Ali Dawoodbhai. Associate Director - Tax Services

The Namib ("the land of open scapes") desert is thought to be the world's oldest desert (around 55 million years old). Located in Namibia, an interesting fact is that although it is devoid of surface water, thick fogs are common (as a consequence of the eastern part of the desert meeting the Atlantic ocean) and are the desert's lifeblood providing enough moisture for a variety of animal species to thrive. "Dune 7" (388 metres) is the tallest dune in the Namib. Sossusvlei, a landscape of undulating rusted orange coloured dunes, is home to the famous "Dune 45" (top left, 170 metres tall) and the "Big Daddy" (350 metres tall). Top right is a photo of the part of the desert floor from Dune 45 and bottom left is the "Deadvlei", located below Big Daddy and which is a clay pan with dark dead camel thorn trees (estimated to be 900 years old and which have not decomposed due to the dry climate). "Solitaire" (bottom right) is the very apt name for a small settlement (consisting of a petrol station, a shop, a chapel, a bakery and a lodge and campsite) located between the Sossusvlei and the coast at Walvis Bay, and at the crossing of two important roads, and well known for its the abundance of car wrecks.

#### February





#### Silvin Mongella, Associate - Finance

The Kilimanjaro Marathon, which attracts significant numbers of participants both local and international, celebrated its 20th anniversary on Sunday 27 February 2022. The atmosphere leading up to the race was very vibrant with the city of Moshi packed with diverse visitors and with an array of entertaining activities throughout the race weekend. Having not previously participated in a 21 km race, it was a test of both my physical and mental endurance.

The race to the finish line felt like a never-ending journey; however, the level of accomplishment I felt upon completing the race was unparalleled. It's an occasion everyone should experience at least once in their lifetime and one that I would gladly redo again. I understand that the 2023 race will also take place on the last Sunday in February, namely 26 February 2023.

March







#### Caroline Kimario. Senior Associate - Assurance Services

I believe there is nothing like hiking to open up your heart and fill your life with stories to tell. For example, on a trip to Mbeya I visited Lake Ngosi and "Daraja la Mungu" ("God's bridge"). The picture on the left shows trees (a species called "hagenia abyssinica") colliding in the centre in order to get sunlight (a term called "phototropic", with "phototropism" defined as the growth of an organism in response to a light stimulus.).

On the right is "Daraja la mungu" (so named by the locals due to the traditional beliefs) which is a large natural bridge that connects the two banks of the Kiwira river. So what did I learn from the visit? Well, for one to succeed in life you must aggressively take on challenges; secondly, this natural beauty was proof to me of God's existence. Visit Mbeva, and listen to the stories and then see what's your take.

April

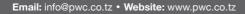






#### Pauline Koola, Senior Associate - Clients and Markets Development

In 1840 the Omani Sultan Seyyid Said moved the capital of his empire from Muscat to Zanzibar. There he mandated the establishment of clove plantations after realizing the conduciveness of its tropical climate and rich soils for growing a range of spices. At that time, spices were considered one of the most valuable commodities, sometimes rivaling gold. Indeed, it was the spice trade that essentially initiated globalization by helping form an international economic network from Asia to the Middle East to Europe, setting the trail for other commodities to follow. With increased spice production, Zanzibar became renowned as the world's "Spice Islands" - so much so, that a spice tour is a "bucket list" item for any tourist visiting Zanzibar. Other than being an integral part of our rich history, the importance of spices globally includes their taste enhancing properties, health benefits and food preservation properties. As the demand for spices increases world-wide, Tanzania has the opportunity to provide sustainable spice production. The photos were taken in Kiwengwa, a village on the north east coast of Unguja, Zanzibar.





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## Our Photographers

#### May





#### Cecvlia Temba. Associate - Tax Services

They say sitting on a throne is a thousand times harder than winning one! At the Bujora Cultural Centre in Mwanza lies an architectural marvel named the 'Royal Pavilion'. It depicts an "Isumbin' (the Kisukuma word for "stool"), being the Sukuma Chief's royal throne which is the ultimate symbol of power. The Pavilion, acting as a structure for displaying the royal regalia, provides the history of several chiefdoms and apart from the royal throne also has an upper story housing the royal drums. The museum's context takes you through a journey of the traditional Sukuma life: it starts with their major economic activity of iron workmanship by traditional blacksmiths 'Balongo'; it continues with their dwelling's structures with vernacular design, as well as the "Iduku", being their traditional doctor's house having objects used by healers, and their ancestral shrines. I also experienced how they performed their entertainment through the royal game, 'Isoko' and the venue composition for the dance battles between the Bagika and Bagalu societies. We may speculate that someday, people will visit ideas instead of places, but why not get the best of both worlds? Come visit a royal spot with a difference; the experience of this exotic location will certainly add a pinch of "masala" to your diversity experience.

#### June







#### Fadhila Tiisekwa, Manager - Tax Services

A conversation about our architecture and our history has to include reference to Germany - let's take a journey back through time. On the left is a branch of the Tanzania Revenue Authority (TRA), Samora Avenue office (taken along Samora Avenue) which is a renovated German style building built during German colonial times. How important it is that this architectural history is preserved.

On the right is a tax collection box during the German colonial period (picture taken at The National Museum of Tanzania). How different our digitally enabled tax collection systems are these days!

#### July







#### Paskalina Mjungu, Administrative- Internal Firm Services

24 March 2022 saw the opening of the 670-metre high and 1.03 kilometers long Tanzanite bridge which is built over the ocean using a cable-stayed design. Apart from relieving traffic pressure on Selander bridge and thereby easing traffic flows to and from the city, a secondary benefit has been leisure; in particular, it has become a magnet for runners and walkers in the morning and late afternoon - particularly at weekends.

For those of us based outside of Dar es Salaam, the bridge is a must see attraction - not just during the day, but also at night when its lights are visible.

#### **August**







#### **Dilip Thawery.** Senior Associate - Tax Services (currently on secondment with PwC Ghana)

In the pictures are the handmade canoes used for fishing by the locals of Butre village in Western region of Ghana. The village is located by the bay and is surrounded on one side by a scenic forest and on the other side by a river pouring into the ocean. Want a touch of history? Well, at the back of the village are the ruins of Fort Batenstein, which was constructed in 1656 and which sits on top of a high hill with magnificent views of the surrounding village, coast, lagoon, rock formations, forest, fields and hills. In short, the village is a perfect spot in Ghana to reconnect with nature and rejuvenate your viml.



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## Our Photographers

#### September









My various mountain biking adventures along Mount Meru and Kilimanjaro slopes gave me the opportunity to capture these amazing views and at the same time to enjoy some tranquility away from the city "hussle and bussle".

"Heavens Gates", the picture on the right, is a famous place for hikers and with this vista its name is self explanatory. While still on the slopes of Mount Meru and within the Arusha national forest reserve, I came across this simple but impressive wheelbarrow, which reminded me of the classic definition of machinery as a tool for simplifying work. Last but not least, the the stacked stones within the Mount Kilimanjaro national park are very symbolic, as they represent the effort made by those who could not complete the trail.

#### October







#### Nancy Lubeja, Associate - Tax Services

Having the capital city of Port Louis on one side and St. Pierre on the other, Le Pouce mountain is the third highest mountain in Mauritius with its peak at about 814 meters. "Le Pouce" (meaning "thumb" in French) is so named because of its "thumb-shaped" peak structure and apparently was first climbed in 1836 by Charles Darwin during his voyage around the world. Hiking at one of the most iconic features of the landscape that nature has to offer on the island was indeed the most therapeutic experience for me. Want to unwind? What better than an early morning ascent of the mountain? Do so and you get to experience the breathtaking view at the summit, explore the flora-covered mountain, enjoy a splendid panorama of Le Morne, Coin de Mire, the capital city (and other sites on the island), and discover exotic plants as well as some rare and unique endemic species that nature truly has to offer.

November







#### Butogwa Shija. Associate- Tax Services

Beauty in the eye of the beholder? Is it just a weed because no one planted it or is it a flower because it's pretty? I am not quite sure myself. I saw this plant flourishing by the side of a dusty road in Ukonga suburb in Dar es Salaam. I remember asking myself how it manages to survive so well on its own, while in contrast and despite my best efforts my well watered flowers at home were wilting. Nature knows best, I suppose.

#### December

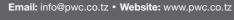






#### Kuni Sinai. Manager - Tax Services

The Seychelles National Botanical Gardens, located at Mont Fleuri, on the outskirts of the capital city Victoria, have a variety of must see attractions including the biggest and heaviest nut in the world - coco de mer. On the left is a sculpture of the Five Rams. The original statue, built in 1960, is located in Yuexiu Park in the centre of Guangzhou ("City of the Five Rams"). According to Chinese belief, many years ago during a famine in Guangzhou, five celestial beings each riding a ram distributed stems of rice to the people, following which they left but the five rams stayed and changed into stones. The sculpture is believed to convey good wishes for the prosperity of the country and its people. On the right is a water lily pond. Water lily is a freshwater plant with floating leaves (lily pads) and showy flowers. Apart from medicinal use (roots used for a dry throat), the pads provide shade so keeping the water cool and preventing the growth of algae. They also protect fish from the heat of the sun and from predatory birds.











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# 2023 **JANUARY**

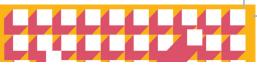






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#### FEBRUARY 2023

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27	28					

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

Filing - VAT returns for December 2022

Payment - VAT for December 2022

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

\*See comments in "Caution / Disclaimer" on page 2 with regard to the roll forward of deadlines.

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Sat

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22

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2022



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Arusha

Fri



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### MARCH **2023**

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Filing - Withholding tax, PAYE and SDL returns for January 2023

Payment - Withholding tax, PAYE, SDL for January 2023

Filing - VAT returns for January 2023

Payment - VAT for January 2023

Filing - Excise Duty and WCF returns for January 2023
Payment - Excise Duty, NSSF, PSSSF and WCF for January 2023

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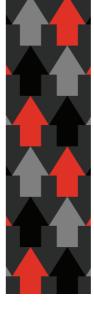




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Filing - Withholding tax, PAYE and SDL returns for February 2023 Payment - Withholding tax, PAYE, SDL for February 2023

Filing - VAT returns for February 2023

Payment - VAT for February 2023

**Filing** - Excise Duty and WCF returns for February 2023

Payment - Excise Duty, NSSF, PSSSF and WCF for February 2023, City Service Levy for January to March 2023

Filing - Income Tax (year end):
Sept 2022 (final return), March
2023 (instalment tax amendment),
December 2023 (instalment tax return)
Payment - Income Tax (year-

Payment - Income Tax (yearend) Sept 2022 (final tax), March 2023 (4th instalment), June 2023 (3rd instalment), Sept 2023 (2nd instalment), Dec 2023 (1st instalment)



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Sun

12

26



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Wed



Tue

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Wed

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Thu



Mon	Tue	Wed	Thur	Fri	Sat	Sun
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Filing - Withholding tax, PAYE and SDL returns for March 2023 Payment - Witholding tax, PAYE, SDL for March 2023

Filing - VAT returns for March

Payment - VAT for March 2023

Filing - Excise Duty and WCF returns for March 2023

Payment - Excise Duty, NSSF, PSSSF and WCF for March 2023

\*See comments in "Caution / Disclaimer" on page 2 with regard to the roll forward of deadlines.



Thu

\*\*If Eid El Fitri falls on 21 April the deadline will move to 24 April (subject to sighting of the moon)

Fri

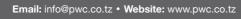
Karume Day

Good Friday

Eid El Fitr\*\*

Sat

Eid El Fitr\*\*





Fri

Sat

Sun

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Sun

9

Easter Sunday

23



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Tue

Mon



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#### **JUNE 2023**

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Filing - Withholding tax, PAYE and

SDL returns for April 2023 Payment - Withholding tax, PAYE and SDL for April 2023

Filing - VAT returns for April 2023 Payment - VAT for April 2023

Filing - Excise Duty and WCF returns for April 2023

Payment - Excise Duty, NSSF, PSSSF and WCF for April 2023

\*See comments in "Caution / Disclaimer" on page 2 with regard to the roll forward of deadlines.

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Dar es Salaam

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Tue

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Mon

Worker's Day

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Wed

Thu





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Filing - Withholding tax, PAYE and SDL returns for May 2023 Payment - Withholding tax, PAYE, SDL for May 2023

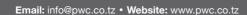
Filing - VAT returns for May 2023 Payment - VAT for May 2023

> Filing - Excise Duty and WCF returns for May 2023

Payment - Excise Duty, NSSF, PSSSF and WCF for May 2023, City Service Levy for April to June 2023

Filing - Income Tax (year end): December 2022 (final return), June 2023 (instalment tax amendment), March 2024 (instalment tax return)

Payment - Income Tax (year-end) December 2022 (final tax), June 2023 (4th instalment), September 2023 (3rd instalment), December 2023 (2nd instalment), March 2024 (1st instalment)





Fri

Sat

Sun

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Fri

Thu

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Tue

Mon









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★ Filing - Withholding tax, PAYE and SDL returns for June 2023 Payment - Withholding tax, PAYE, SDL for June 2023

Filing - VAT returns for June 2023 Payment - VAT for June 2023

Filing - Excise Duty and WCF

returns for June 2023 Payment - Excise Duty, NSSF, PSSSF and WCF for June 2023

\*See comments in "Caution / Disclaimer" on page 2 with regard to the roll forward of deadlines.

Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri
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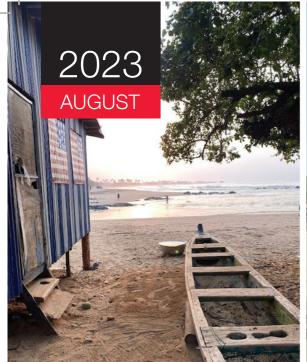
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#### SEPTEMBER 2023

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Filing - Withholding tax, PAYE and SDL returns for July 2023 Payment - Withholding tax, PAYE, SDL for July 2023

Filing - VAT returns for July 2023 Payment - VAT for July 2023

Filing - Excise Duty and WCF returns for July 2023 Payment - Excise Duty, NSSF, PSSSF and WCF for July 2023

\*See comments in "Caution / Disclaimer" on page 2 with regard to the roll forward of deadlines.



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Filing - Withholding tax, PAYE and SDL returns for August 2023 Payment - Withholding tax, PAYE, SDL for August 2023

Filing - VAT returns for August 2023 Payment - VAT for August 2023

> Filing - Excise Duty and WCF returns for August 2023

Payment - Excise Duty, NSSF, PSSSF and WCF for August 2023, City Service Levy for July to September 2023

Filing - Income Tax (year end): March 2023 (final return), September 2023 (instalment tax amendment), June 2024 (instalment tax return)

> Payment - Income Tax (year-end) March 2023 (final tax), September 2023 (4th instalment), December 2023 (3rd instalment), March 2024 (2nd instalment), June 2024 (1st instalment)





\*Subject to sighting of the moon



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Maulid Day

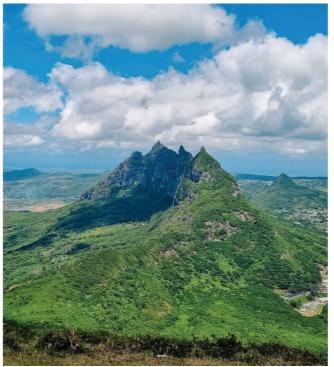
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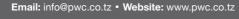
Filing - Withholding tax, PAYE and SDL returns for September 2023 Payment - Withholding tax, PAYE, SDL for September 2023

Filing - VAT returns for September 2023

Payment - VAT for September 2023

Filing - Excise Duty and WCF returns for September 2023 Payment - Excise Duty, NSSF, PSSSF and WCF for September 2023

\*See comments in "Caution / Disclaimer" on page 2 with regard to the roll forward of deadlines.





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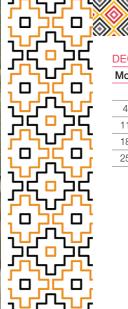












## DECEMBER 2023

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SDL returns for October 2023 Payment - Withholding tax, PAYE, SDL for October 2023 Filing - VAT returns for October Payment - VAT for October 2023

Filing - Withholding tax, PAYE and

returns for October 2023 Payment - Excise Duty, NSSF,

PSSSF and WCF for October 2023

Filing - Excise Duty and WCF



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Filing - Withholding tax, PAYE and SDL returns for November 2023 Payment - Withholding tax, PAYE, SDL for November 2023

Filing - VAT returns for November

Payment - VAT for November 2023

Filing - Excise Duty and WCF returns for November 2023

Payment - Excise Duty, NSSF, PSSSF and WCF for November 2023, City Service Levy for October to December 2023

Filing - Income Tax (year end): June 2023 (final return), December 2023 (instalment tax amendment), September 2024 (instalment tax return)

Payment - Income Tax (year-end) June 2023 (final tax), December 2023 (4th instalment), March 2024 (3rd instalment), June 2024 (2nd instalment), September 2024 (1st instalment)



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# 2023 Diversity Dates (selected)







**JANUARY** 

16 January: World Religion Day17 January: Martin Luther King Day

**FEBRUARY:** 

01 February: World Hijab Day08 February: Safer Internet Day

11 February: International Day of Women and Girls in Science (UN)

MARCH:

03 March: World Wildlife Day (UN)

08 March: International Women's Day (UN)20 March: French Language Day (UN)

20 March: International Day of Happiness (UN)

21 March: International Day for the Elimination of Racial

Discrimination (UN)

22 March: World Water Day (UN)

**APRIL:** 

06 April: International Day of Sport for Development and

Peace (UN)

20 April: Chinese Language Day (UN)22 April: International Earth Day

MAY:

05 May: African Heritage Day

21 May: World Day for Cultural Diversity for Dialogue and

Development (UN)

JUNE:

03 June: World Cyclers Day06 June: National Eyewear Day

16 June: International Day of the African Child

(WHO)

JULY:

07 July: World Kiswahili Language Day
11 July: World Population Day (UN)
18 July: Nelson Mandela International Day (UN)

AUGUST:

13 August: World Left Handers Day

SEPTEMBER:

15 September: World Afro Day,27 September: World Tourism Day

OCTOBER:

24 October: Diwali (Hindu)

**NOVEMBER:** 

19 November: International Men's Day

**DECEMBER:** 

10 December: World Football Day and Human

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Rights Day (UN)

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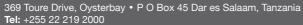
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