

2024

TAX CALENDAR

www.pwc.co.tz



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Dar es Salaam
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PwC Tanzania



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Arusha

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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 151 countries with over 360,000 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

Africa, we're the largest provider of professional services with over 400 partners and over 9000 employees in 66 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.

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 2023 PwC Tanzania had 9 partners and over 260 staff working from offices in Dar es Salaam and Arusha, including 41 graduate recruits taken on during 2023. 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 2023 we had 9 Tanzanians working on long term secondments in other PwC offices (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 several 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
Nelson Msuya	Partner – Public Sector Group
Zainab Msimbe	Partner
Cletus Kiyuga	Partner

Tax

Rishit Shah	Partner – Tax Leader
Joseph Lyimo	Partner
Mirumbe Mseti	Partner
Ali Dawoodbhai	Partner
David Tarimo	Country Senior Partner

Advisory

Chacha Winani	Associate Director
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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, 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.

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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:

- Business Restructuring Services
- Forensics
- Transactions
- Government and Public Sector Consulting
- Management Consulting:
 - Organisation - change and culture; design and effect
 - People - compensation and benefits; talent development and performance optimisation; HR transformation and technology
 - Technology - digital transformation; technology alliances; technology program and project management; cloud transformation, intelligent automation



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Tanzania Tax Data 2023/2024

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 %
Dividend; Interest; Rent		0, 10
Dividend: (i) from listed entity, or (ii) to resident corporate controlling 25% or more		5
Service Fee		5
Director Fee (other than full time service); Natural Resource Payment; Royalty		15
General insurance premium		0
Commission etc to agent (commercial bank, digital payment, money transfer)		10
Payment for goods by Government institutions		2
		Non-Resident %
		10
		5
		15
		15
		5
		n/a
		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 2023 to 30 June 2024; these rates may change from 1 July 2024 (on entry into force of the new Finance Act).

Payroll Taxes

	%
PAYE (employee)	Income tax rates
NSSF, PSSF - up to half (10%) deductible from employee	20
Skills and Development Levy	3.5
Workers Compensation Fund	0.5

Indirect Taxes

	%
Customs Duty [also note 1.5% Railway Development Levy and 0.6% Customs Processing 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	17, 10, 5

Note: other levies with regard to electronic transfer and communication include electronic money transaction levy (TZS10 - TZS2,000)

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



Willie Kimaro, Senior Manager - Assurance Services

As a nature and environment enthusiast, Arusha is my place to be. Here, nature, serenity and beauty can be spotted and enjoyed openly as seen by the hibiscus and zinnia flowers that I captured on the streets.

And now, even when working, I can enjoy a spectacular view from the PwC Arusha office as seen in the bottom picture. The new office location is the Pan African Postal Union (PAPU) headquarters building, which was inaugurated in September 2023 and has become an iconic Arusha landmark.

February



Cecylia Temba, Associate - Tax Services

In the words of Nelson Mandela, "It always seems impossible until it's done". The Kili Marathon, an annual event since 2003, unfolds a collective journey of endurance, unity, pursuit of greatness and leverages sport to market Tanzania. Since 2016 PwC has been sponsoring PwC staff who are first-time Kili Marathon runners to take on this epic journey (whether for the half or full marathon) where challenges metamorphose into milestones.

The 2022 marathon, like our beloved mountain, was a testament to our resilience, unity, and the unyielding pursuit of greatness. In the shadows of Mt. Kilimanjaro (tallest in Africa- 5,895m height), we ran, we conquered, and we celebrated the shared heartbeat of the nation. Over time, this moment stood out - a shared triumph on the Kili Marathon with a great number of colleagues - we conquered new heights with Mt. Kilimanjaro as our witness - "Teamwork made the dream work"! PS: Happening this year on 25 February 2024. Reimagine the possible!

March

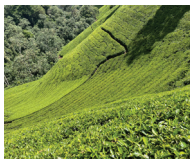


Ali Dawoodbhai, Partner - Tax Services

These photos are not from Stone Town but from Bagamoyo, an hour drive from Dar es Salaam. Bagamoyo was chosen as the first capital of the German East Africa administration and the top picture is the old German boma (administration centre).

Bagamoyo was a vibrant centre from around the 17th century as an important stop in the ivory trade with a tie to settlers from Oman which gives the 'old' town centre the Stone Town feel (in terms of doors and windows) in the couple of streets where this heritage is still preserved. Want to go even further back in time? Well, just 5km from Bagamoyo are the Kaole Ruins, with ruins dating back as far as the 13th century!

April



Muhsin Makassy, Senior Associate - Tax Services (on secondment with PwC Kenya)

As I developed interest in hiking, my first escape to nature's therapy was at the Ragia waterfalls located in the Aberdare forest, approximately 90 km north of Nairobi. One knows they have arrived at Ragia when they spot the Sasumua Dam, which provides fresh water for the residents of Nairobi. The Aberdare forest was the home of the Mau Mau fighters who gallantly fought to achieve Kenya's independence. The mist at the waterfalls kissed my face as I stood in awe of nature's masterpiece. In the second photo, I had the privilege of touring a historic tea plantation in Kenya at Tigoni, 34 km from Nairobi as well as experiencing the Kikuyu Culture and their cuisine. The roaring power of the waterfalls and the serene charm of the tea farm, etching memories that linger like a comforting aftertaste of the most delightful dessert. You may wish to live a moment where nature and tea becomes your best therapy.



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Our Photographers

May



Farida Sinda, Senior Associate - Clients and Markets Development

Right in the most south western part of Tanzania lies Mbamba Bay, a small town but also a port on Lake Nyasa (otherwise known as Lake Malawi on the Malawi side). Naturally, fishing is a big economic activity and I was fascinated the division of labour for “dagaa” (small sardines), with the fishermen catching the fish, and the women onshore in charge of preparation. A revelation for me was that some of them boiled the dagaa in salty water before the sun-drying process.

The trip to Mbamba Bay (a nostalgic memory from primary school geography lessons when we had to measure distances using thread!) was part of a longer trip round southern Tanzania which did not have a specified set itinerary at the outset, but eventually covered Udzungwa, Iringa, Kitulo, Njombe, Songea, Mtwara. It was very much “Safari Moja huanzisha nyingine”!

June



David Tarimo - Country Senior Partner

In Zambia for a social function, my wife and I took the opportunity to visit Victoria Falls. It was in early September and much as it was not the time for the falls in their fullest force, it was still majestic to behold - and certainly a clearer picture than if enveloped in mist!

The Zambezi river forms the border between Zambia and Zimbabwe and just after the falls is the Victoria Falls bridge. This bridge, the brainchild of Cecil Rhodes unfulfilled Cape to Cairo railway scheme, was completed in 1905. Still in use for road and rail transport, a more recent development is its 111 metres (364 ft) bungee jump.

If visiting the falls, then a late afternoon boat cruise on the Zambezi is a must - particularly memorable was the absolutely spectacular sunset!

July



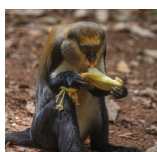
Nancy Lubeja, Senior Associate - Tax Services

This enthralling image captured during their 20-hour sleep shows how much lions (aka the Kings of the Jungle) need their beauty sleep to conserve more energy for their next hunt. The lion is reputed to be Africa’s largest big cat and is known to arouse much awe and admiration from tourists during their safari excursions.

Planning your next safari adventure? Not yet been to Serengeti? If not, then put it on your bucket-list as this was where I managed to take this picture of what I believe is the most amiable member of the big five. Who knows, you might even get to see the lionesses take the lead in hunting down their prey.

As for the image, what better a reminder than this for us all of the importance of a good night’s sleep!

August



Dilip Thawery, Senior Associate - Tax Services

These captivating images showcase monkeys freely roaming in ancient trees at Boabeng Fiema Monkey Sanctuary in Ghana, a unique place where humans and monkeys coexist harmoniously. Home to over 700 Colobus and Mona monkeys, revered as sacred by locals, the sanctuary protects them with traditional laws and ensures they receive burial rites upon passing. This centuries-old bond between people and primates, reflected in their lively antics, serves as a poignant reminder to preserve our natural heritage, fostering a world where humans and wildlife thrive together in harmony.



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Our Photographers

September

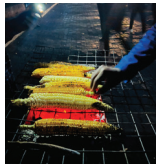


Yohana Mpuya, Senior Associate - Tax Services (on secondment with PwC Rwanda)

Looking to escape the hustle and bustle of Kigali? Well, Rubavu district with the opportunity to relax by Lake Kivu (in the picture) is a popular weekend destination for locals and also a popular stop for international visitors on a safari to Rwanda. Located on Rwanda's western border with the Democratic Republic of Congo, Rubavu is also the start of the Congo Nile Trail.

Looking for relaxation in Kigali? Well, there are a number of art galleries. Pictured on the right is an art gallery piece showing a sculpture of a particular type of cow called Inyambo, prominently found in Rwanda. Inyambo cows, an intrinsic part of the country's rich cultural heritage, and a symbol of collaboration, wealth and togetherness, are held in high esteem. Indeed, when you want to wish someone well you say "gira inka" or "may you have a cow".

October

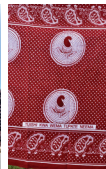
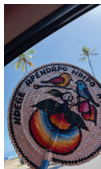


Elijah Sanga, Senior Associate - Tax Services (on secondment with PwC Zambia)

During my secondment in Lusaka my work commute involved overpassing the Great East Road through the UNZA bus stop bridge. In the evenings, this is a perfect spot for a wide-angle sunset; and indeed, in one of my commutes, I captured the beautiful sunset colours popping through the security grill (picture on the left). Incidentally, red and orange are also among the colours of the Zambian flag representing the struggle for freedom and mineral wealth respectively.

The other image was taken during an evening stroll around the streets of Iringa, in central Tanzania, where I spotted a woman skilfully making one of my favourite street foods, fresh-from-farm roasted corn. The corn looked so enticing on the stove with all kernels evenly cooked - but before indulging, I couldn't resist taking this memorable shot. Incidentally, yellow is one of the colours of the Tanzanian flag. But it is not there to represent corn but rather minerals! Interesting to reflect that the Zambian and Tanzanian flags use different colours to represent minerals, but also perhaps quite appropriate with copper dominant in one and gold in the other!

November

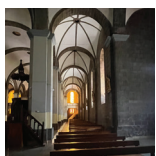
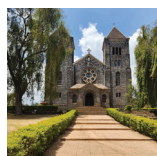


Pauline Koola, Manager - Clients and Markets Development

Wahenga walisema...

Wahenga (the plural of "mhenga") refers to a wise and prudent older generation, often referenced preceding the phrase "wahenga walisema..." relating to a lesson from the past. In exploring my hometown, Dar es Salaam, I have come across several of these wise sayings imprinted on various merchandise such as hand fans, khangas, posters and sometimes even scribbled on Daladala's/commuter buses. A few that captivated my attention more recently were "ndege apendapo ndipo atupo", "tuishi kwa wema tupate neema" and a personal favourite "hata mbuyu ulianza kama mchicha" (and for which the nearest equivalent English saying would be "Mighty oaks grow from little acorns"). Natazama, natafakari, najifunza.

December



Kunj Sinai, Senior Manager - Tax Services

Kibosho Magharibi is a town in the Moshi district of the Kilimanjaro Region of Tanzania. The town has a lot of attractions ranging from Materuni Waterfalls, Kikuletwa Hot Springs and of course is very near to Mount Kilimanjaro (the highest peak in Africa). In the picture is Kibosho Catholic Church, a stunning structure composed entirely of stones, which was built by the Germans in 1893. It is located at the foot of Mount Kilimanjaro and surrounded by greenery and of course banana plantations, with a hospital and a high school in the vicinity. As I entered the church, I was amazed by the wonderful architecture. The day was a hot day but despite that it was cool inside the church owing to stone being a good thermal insulator. One would definitely experience a sense of calmness and feeling of peace inside the church. A must visit on your next trip to Moshi!



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2024



JANUARY



FEBRUARY 2024

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			

08* **Filing** - Withholding tax, PAYE and SDL returns for December 2023
Payment - Withholding tax, PAYE and SDL for December 2023

22* **Filing** - VAT return for December 2023
Payment - VAT for December 2023

31 **Filing** - Excise Duty and WCF returns for December 2023
Payment - Excise Duty, NSSF, PSSSF and WCF for December 2023

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	12 Zanzibar Revolution Day	13	14
15	16	17	18	19	20	21	22	23	24	25	26	27	28
29	30	31											

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2024



FEBRUARY

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			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										

MARCH 2024

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 2024
Payment - Withholding tax, PAYE and SDL for January 2024

20

Filing - VAT return for January 2024
Payment - VAT for January 2024

29

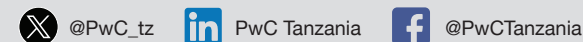
Filing - Excise Duty and WCF returns for January 2023
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MARCH

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				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 Good Friday	30	31 Easter Sunday							

APRIL 2024

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 2024
Payment - Withholding tax, PAYE and SDL for February 2024

20

Filing - VAT return for February 2024
Payment - VAT for February 2024

28

Filing - Excise Duty and WCF returns for February 2024
Payment - Excise Duty, NSSF, PSSF and WCF for February 2024, City Service Levy for January to March 2024
Filing - Income Tax (year end): Sept 2023 (final return), March 2024 (instalment tax amendment), December 2024 (instalment tax return)
Payment - Income Tax (year-end) Sept 2023 (final tax), March 2024 (4th instalment), June 2024 (3rd instalment), Sept 2024 (2nd instalment), Dec 2024 (1st instalment)



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APRIL

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

**Eid El Fitri (two day holiday; subject to sighting of the moon)

MAY 2024

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		

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Payment - Withholding tax, PAYE and SDL for March 2024

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Payment - VAT for March 2024

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MAY

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		1 Worker's Day	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									

JUNE 2024

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

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Filing - Withholding tax, PAYE and SDL returns for April 2024
Payment - Withholding tax, PAYE and SDL for April 2024

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Filing - VAT return for April 2024
Payment - VAT for April 2024

31

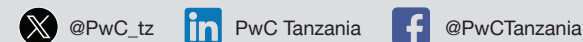
Filing - Excise Duty and WCF returns for April 2024
Payment - Excise Duty, NSSF, PSSSF and WCF for April 2024



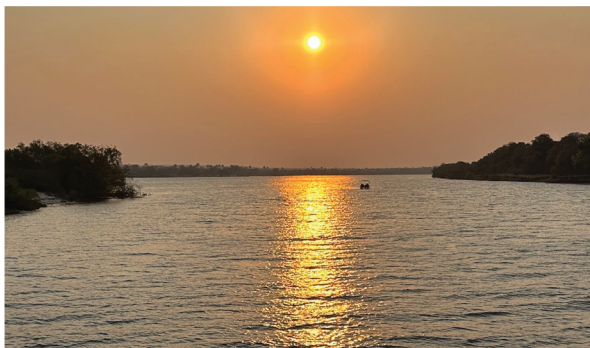
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2024



JUNE

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 <small>Likely date for budget reading</small>	14	15	16 <small>Eid El Hajj*</small>	17	18	19	20	21	22	23
24	25	26	27	28	29	30							

*Subject to sighting of the moon

JULY 2024

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 2024
Payment - Withholding tax, PAYE and SDL for May 2024

20

Filing - VAT return for May 2024
Payment - VAT for May 2024

Filing - Excise Duty and WCF returns for May 2024

Payment - Excise Duty, NSSF, PSSSF and WCF for May 2024, City Service Levy for April to June 2024

Filing - Income Tax (year end): December 2023 (final return), June 2024 (instalment tax amendment), March 2025 (instalment tax return)

28

Payment - Income Tax (year-end) December 2023 (final tax), June 2024 (4th instalment), September 2024 (3rd instalment), December 2024 (2nd instalment), March 2025 (1st instalment)



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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	11	12	13	14				
Likely effective date for Finance Act 2024																Saba Saba Day	
15	16	17	18	19	20	21	22	23	24	25	26	27	28				
29	30	31															



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AUGUST 2024

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 2024
Payment - Withholding tax, PAYE and SDL for June 2024

22* **Filing** - VAT return for June 2024
Payment - VAT for June 2024

31 **Filing** - Excise Duty and WCF returns for June 2024
Payment - Excise Duty, NSSF, PSSSF and WCF for June 2024

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

2024



AUGUST



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								

SEPTEMBER 2024

Mon	Tue	Wed	Thur	Fri	Sat	Sun
30						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 July 2024
Payment - Withholding tax, PAYE and SDL for July 2024

20 **Filing** - VAT return for July 2024
Payment - VAT for July 2024

30 **Filing** - Excise Duty and WCF returns for July 2024
Payment - Excise Duty, NSSF, PSSSF and WCF for July 2024



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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 <small>Maulidi Day*</small>	16	17	18	19	20	21	22
23	24	25	26	27	28	29	30						

*Subject to sighting of the moon

OCTOBER 2024

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			

09* **Filing** - Withholding tax, PAYE and SDL returns for August 2024
Payment - Withholding tax, PAYE and SDL for August 2024

20 **Filing** - VAT return for August 2024
Payment - VAT for August 2024

Filing - Excise Duty and WCF returns for August 2024

Payment - Excise Duty, NSSF, PSSSF and WCF for August 2024, City Service Levy for July to September 2024

Filing - Income Tax (year end): March 2024 (final return), September 2024 (instalment tax amendment), June 2025 (instalment tax return)

Payment - Income Tax (year-end) March 2024 (final tax), September 2024 (4th instalment), December 2024 (3rd instalment), March 2025 (2nd instalment), June 2025 (1st instalment)

30 **Filing** - Income Tax (year end): March 2024 (final return), September 2024 (instalment tax amendment), June 2025 (instalment tax return)
Payment - Income Tax (year-end) March 2024 (final tax), September 2024 (4th instalment), December 2024 (3rd instalment), March 2025 (2nd instalment), June 2025 (1st instalment)

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OCTOBER



NOVEMBER 2024

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 2024
Payment - Withholding tax, PAYE and SDL for September 2024

21*

Filing - VAT return for September 2024
Payment - VAT for September 2024

31

Filing - Excise Duty and WCF returns for September 2024
Payment - Excise Duty, NSSF, PSSSF and WCF for September 2024

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

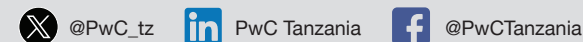
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
	1	2	3	4	5	6	7	8	9	10	11	12	13
14 Nyerere Day	15	16	17	18	19	20	21	22	23	24	25	26	27
28	29	30	31										



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2024



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 2024

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 October 2024
Payment - Withholding tax, PAYE and SDL for October 2024

20 Filing - VAT return for October 2024
Payment - VAT for October 2024

29 Filing - Excise Duty and WCF returns for October 2024
Payment - Excise Duty, NSSF, PSSSF and WCF for October 2024



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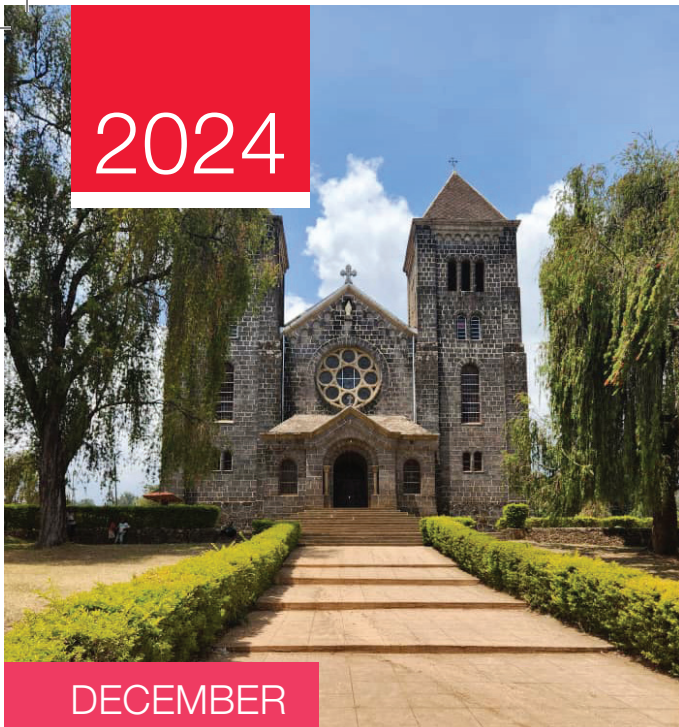
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DECEMBER



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

JANUARY 2025

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		

10* **Filing** - Withholding tax, PAYE and SDL returns for November 2024
Payment - Withholding tax, PAYE and SDL for November 2024

20 **Filing** - VAT return for November 2024
Payment - VAT for November 2024

Filing - Excise Duty and WCF returns for November 2024

Payment - Excise Duty, NSSF, PSSSF and WCF for November 2024, City Service Levy for October to December 2024

Filing - Income Tax (year end): June 2024 (final return), December 2024 (instalment tax amendment), September 2025 (instalment tax return)

Payment - Income Tax (year-end) June 2024 (final tax), December 2024 (4th instalment), March 2025 (3rd instalment), June 2025 (2nd instalment), September 2025 (1st instalment)

31

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2024 Diversity Dates (selected)



JANUARY

- 15 January: Martin Luther King Day
- 21 January: World Religion Day

FEBRUARY

- 01 February: World Hijab Day
- 06 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 World Heritage Day
- 21 May: World Day for Cultural Diversity for Dialogue and Development (UN)

JUNE

- 03 June: World Cyclers Day
- 06 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

- 31 October: Diwali (Hindu)

NOVEMBER

- 19 November: International Men's Day

DECEMBER

- 10 December: World Football Day and Human Rights Day (UN)



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2025

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
		1	2	3	4	5						1	2	31					1	2		1	2	3	4	5	6
6	7	8	9	10	11	12	3	4	5	6	7	8	9	3	4	5	6	7	8	9	7	8	9	10	11	12	13
13	14	15	16	17	18	19	10	11	12	13	14	15	16	10	11	12	13	14	15	16	14	15	16	17	18	19	20
20	21	22	23	24	25	26	17	18	19	20	21	22	23	17	18	19	20	21	22	23	21	22	23	24	25	26	27
27	28	29	30	31			24	25	26	27	28			24	25	26	27	28	29	30	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	30						1		1	2	3	4	5	6					1	2	3
5	6	7	8	9	10	11	2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10
12	13	14	15	16	17	18	9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17
19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24
26	27	28	29	30	31		23	24	25	26	27	28	29	28	29	30	31				25	26	27	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	4	5	6	7			1	2	3	4	5						1	2	1	2	3	4	5	6	7
8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9	8	9	10	11	12	13	14
15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16	15	16	17	18	19	20	21
22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23	22	23	24	25	26	27	28
29	30						27	28	29	30	31			24	25	26	27	28	29	30	29	30	31				



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