
2015 Tax Calendar



2015

About PwC

PwC helps organisations and individuals create the value they're looking for. We're a network of firms in 157 countries with more than 195,000 people who are committed to delivering quality in assurance, tax and advisory services. Tell us what matters to you and find out more by visiting us at www.pwc.com

In Sub-Saharan Africa, we're the largest provider of professional services with offices in 26 countries and close to 8,000 people. This enables us to provide our clients with seamless and consistent service, wherever they're located on the continent.

Our in-depth knowledge and understanding of African operating environments enables us to put ourselves in our clients' shoes and offer truly tailored Tax, Assurance and Advisory solutions to unique business challenges. Realising the attractiveness of the continent as an investment destination, we have a dedicated Africa Desk that provides assistance to organisations looking to expand their presence here.

More than 160 professional staff work for the Tanzanian firm of PwC, which (together with its legacy firms) has operated in Tanzania for more than 60 years.

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Electronic Copy

For an electronic copy of this calendar, please visit www.pwc.com/tz and go to "Our Services-Tax".

Disclaimer

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

2015

Our Tax Services

High levels of growth, intense competition and regional expansion are sparking new waves of tax-related challenges. Many CEOs in Africa cite tax as a top concern, according to PwC's annual Global CEO Survey.

Tax issues drive demand for effective internal controls and robust financial reporting processes to satisfy regulators and stakeholders.

PwC is the leading provider of tax services worldwide. Clients engage with us because we understand the business and economic environment and combine this with specialist tax knowledge.

We can help you navigate complexity to:

- *Achieve business objectives by reducing tax risks and meeting your compliance obligations and*

- *Improve business and operating efficiency through tax efficiency*
- *Understand and manage the total tax contribution your business makes to governments.*

We have the courage to ask the tough questions to get to the heart of the matter.

Having clarity around your challenges helps us put ourselves in your shoes, and together achieve a successful tax strategy.

With over 30,000 dedicated tax professionals worldwide (including over 700 within Sub-Saharan Africa), we can support you both locally and globally, wherever you require tax advice.

Our services include:

- *Human Resource Services (including International Assignee Services)*
- *Indirect Taxes (including VAT, Customs and Excise)*
- *International Tax Services*
- *Tax Management and Accounting Services (including Corporate Tax Compliance, Accounting, Payroll and related services, as well as Tax Function Effectiveness)*
- *Transactions (Mergers and Acquisitions)*
- *Transfer Pricing*

Managing tax risk is a high priority for businesses across Africa. To help manage this risk for our clients, we do also offer tailored solutions in the form of tax health checks as well as tax training.

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2015

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The PwC African footprint

2015



¹ South Region = Botswana, Mozambique, Namibia, South Africa, Swaziland, Zimbabwe

² East Region = Kenya, Uganda, Tanzania, Mauritius, Rwanda & Zambia

³ West Region = Angola, Nigeria & Ghana

⁴ Francophone Africa = Cameroon, Chad, Congo (Republic of), DRC / Congo (Democratic Republic of), Cote d'Ivoire, Equatorial Guinea, Gabon, Guinea (Conakry), Madagascar, Senegal

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JANUARY 2015



New Year Resolution - prepare and adhere to a tax risk management strategy?

February

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 Payment - Withholding tax, PAYE, SDL for December 2014

Filing - Withholding tax, PAYE and SDL for July to December 2014

30 Filing - VAT and Excise Duty returns for December 2014
Payment - NSSF, VAT and Excise Duty for December 2014

mon	tue	wed	thu	fri	sat	sun	mon	tue	wed	thu	fri	sat	sun
										1 New Year's	2	3* Maulid Day	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	

*Timing is subject to sighting of the moon

MARCH 2015



Remember quarterly tax payment and filing obligations - if a December year end, remember your instalment estimate!

April

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 Payment - Withholding tax, PAYE, SDL for February 2015

Filing - VAT and Excise Duty returns for February 2015

Payment - NSSF, VAT and Excise Duty for February 2015, Dar es Salaam City Service Levy for January to March 2015

31 **Payment - Income Tax** (Year end) Sept 2014 (Final Tax), March 2015 (4th Instalment), June 2015 (3rd instalment) Sept 2015 (2nd instalment), Dec 2015 (1st Instalment)

Filing - Income Tax (Year-end) Sept 2014 (Final Tax), March 2015 (Instalment tax amendment), Dec 2015 (Instalment tax return)

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					

MAY 2015



Have you considered tailored tax training?

June

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 Payment - Withholding tax, PAYE, SDL for April 2015

29 Filing - VAT and Excise Duty returns for April 2015
Payment - NSSF, VAT and Excise Duty for April 2015

mon	tue	wed	thu	fri	sat	sun	mon	tue	wed	thu	fri	sat	sun
				1 <i>Workers Day</i>	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							

JULY
2015



Have you fully considered the impact of tax changes introduced in the Budget?

August

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

01 Likely effective date for Finance Act 2015

08 Payment - Withholding tax, PAYE, SDL for June 2015

30 Filing - Withholding tax, PAYE and SDL for January to June 2015

31 Filing - VAT and Excise Duty returns for June 2015
Payment - NSSF, VAT and Excise Duty for June 2015

mon	tue	wed	thu	fri	sat	sun	mon	tue	wed	thu	fri	sat	sun
		1	2	3	4	5	6	7 <small>Saba Saba Day</small>	8	9	10	11	12
13	14	15	16	17* <small>Eid El Fitri</small>	18	19	20	21	22	23	24	25	26
27	28	29	30	31									

*Timing is subject to sighting of the moon

AUGUST 2015



When was your last tax health check?

September

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 Payment - Withholding tax, PAYE, SDL for July 2015

31 Filing - VAT and Excise Duty returns for July 2015
Payment - NSSF, VAT and Excise Duty for July 2015

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 2015



Remember quarterly tax payment and filing obligations!

October

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 Payment - Withholding tax, PAYE, SDL for August 2015

Filing - VAT and Excise Duty returns for August 2015

Payment - NSSF, VAT and Excise Duty for August 2015, Dar es Salaam City Service Levy for July to September 2015

30 **Payment - Income Tax** (Year-end) March 2015 (Final Tax), September 2015 (4th instalment), December 2015 (3rd instalment), March 2016 (2nd instalment), June 2016 (1st instalment)

Filing - Income Tax (Year end) March 2015 (Final Tax), September 2015 (instalment tax amendment), June 2016 (instalment tax return)

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* Eid El Haji	24	25	26	27
28	29	30											

*Timing is subject to sighting of the moon

NOVEMBER
2015



Company Secretarial - are your annual return filings with the Company Registrar up to date?

December

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 Payment - Withholding tax, PAYE, SDL for October 2015

30 Filing - VAT and Excise Duty returns for October 2015
Payment - NSSF, VAT and Excise Duty for October 2015

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						

2016

LOOKING AHEAD

January

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

February

Mon	Tue	Wed	Thur	Fri	Sat	Sun
1	2	3	4	5	6	7
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29						

March

Mon	Tue	Wed	Thur	Fri	Sat	Sun
	1	2	3	4	5	6
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21	22	23	24	25	26	27
28	29	30	31			

April

Mon	Tue	Wed	Thur	Fri	Sat	Sun
				1	2	3
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May

Mon	Tue	Wed	Thur	Fri	Sat	Sun
30	31					1
2	3	4	5	6	7	8
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16	17	18	19	20	21	22
23	24	25	26	27	28	29

June

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			

July

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

August

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				

September

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		

October

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

November

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				

December

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	

