



2025

TAX CALENDAR

Disclaimer: PwC has issued this calendar as guidance on important dates for filing tax returns and making tax payments. We have covered tax obligations and other selected levies such as NHIF, NSSF, AHL, Catering levy and NITA. There are a number of other taxes and fees payable to central or local government which have not been included. Although PwC has taken all reasonable care in compiling this calendar, we do not accept any responsibility or liability whatsoever for any errors, omissions or inaccuracies contained in the calendar. PwC makes no representation and neither warrants the accuracy of any of the information provided below. It is advisable to reconfirm any of the below dates with your tax or legal advisor before taking any action. If you notice any discrepancies, please let PwC know.



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Our Services



At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 149 countries with over 370,000 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

We know that value goes beyond a single engagement or a single result. Value is defined by a relationship — one that is born of an intelligent, engaged, highly collaborative process. With our Africa network, our people and experience, we are ready and able to help you achieve that value, wherever you do business.

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 Assurance, Advisory and Tax solutions, wherever they do business on the continent.

Contact us:

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Our Tax Services

At PwC we understand that your tax outcomes and savings are dependent on the expertise, experience and commitment of your tax advisors. To achieve the best outcomes, we offer our clients a comprehensive range of tax and related services supported by our best specialist teams.

Tax Reporting & Strategy

Corporate income tax, VAT and Withholding Tax compliance

- Compliance management and process services
- Significant Economic Presence Tax (SEPT) compliance
- Corporate income tax compliance
- VAT, Withholding VAT & WHT compliance
- E-invoicing compliance support
- Preparation, review and filing of monthly and annual tax returns
- Management of filing and payments of tax
- iTax and legacy ledger reconciliation support
- Tax compliance assurance reviews
- Digital Asset Tax compliance

Bookkeeping and Accounting Services

- Outsourced bookkeeping and accounting
- Preparation of financial statements

Outsourced Payroll Compliance Services

- Outsourced end-to-end payroll compliance solutions
- Post payroll review and return submission
- Payment of PAYE, AHL, NSSF, SHIF, NITA & other employee related payments.
- Lump sum/terminal dues payment calculations
- PAYE compliance reviews (health checks)
- Employee/Employer statutory and tax registrations

Personal Tax Compliance Services

- Entry and Exit tax briefings for expatriate employees
- Preparation of individual self assessment tax returns
- Individual statutory and tax registrations

Tax Strategy and Operations / Tax Technology

- Conduct a comprehensive review of your current tax management practices.
- Develop a tax strategy aligned with your business objectives.
- Create and implement a tailored roadmap for tax transformation.
- Perform in-depth tax risk management assessments.
- Identify and address tax risks, challenges, and opportunities.

- Ensure compliance with evolving tax reporting and regulatory requirements.
- Design and implement tax strategies and technologies to mitigate risks.
- Leverage technology to optimise tax compliance.
- Streamline and enhance tax accounting and related processes.
- Manage and analyse data with a tax-focused approach.

Tax Consulting Solutions

Mergers & Acquisitions

- Mergers, acquisitions & corporate reorganizations
- Optimal tax modeling & structuring, including holding company jurisdictions
- Buy side and sell side due diligences
- Tax implications on multi-jurisdictional intercompany transactions
- Transactional documentation reviews such as Share Purchase Agreements, Financial Models, Warranties etc

Corporate Tax

- Tax health checks
- KRA audit support
- Tax advisory services (DAT, SEPT, CGT, WHT, CT)
- Income tax exemption applications
- Private ruling applications
- Capex reviews
- Client trainings (in-house and out of town)

Horn of Africa

- Preparation of transfer pricing documentation
- Tax advisory services
- Revenue authority relationship management for Ethiopia only
- Client training

Tax Policy

- Facilitating conversations with and between tax policy makers and clients
- Benchmarking tax laws with other countries
- Total tax contribution studies
- Helping our clients understand the impact of tax policy on their own businesses



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Tax Controversy and Dispute Resolution

- Supporting clients during KRA tax audits
- Supporting clients to file Notice of Objection and liaise with the Independent Review of Objections team at KRA
- Supporting clients at the Tax Appeals Tribunal through the appeal process and hearings
- Supporting clients settle tax disputes through the Alternative Dispute Resolution process
- Post TAT/ ADR support to effect a settlement or judgment
- Technical support on tax appeals at the High Court

Transfer Pricing Services

- Preparation of Country by Country reports, Master files and Local files
- Transfer pricing planning and documentation
- KRA transfer pricing audit support and dispute resolution services
- Ongoing support and updates on legislative and regulatory developments

People Risk Assurance

- Employment, expatriate and personal tax consulting
- Review and drafting of global mobility programmes, remote working policies and management incentive plans / employee share option plans
- Review of employment, agency and joint employment contracts
- Tax health checks, payroll due diligences, compliance reviews, KRA audit support and dispute resolution services
- People analytics and insights using payroll data, iTax ledger analytics and reconciliations and payroll cost reconciliations
- Employment tax, personal tax and social security training
- Engaging tax policy makers for development of legislation and policy on upcoming or contentious personal and employment tax related issues

Indirect Taxes

VAT Planning and compliance

- Optimising recovery of input VAT, including partial exemptions advice
- Review of intercompany and group transactions
- VAT health check - compliance assurance reviews
- iTax Ledger reconciliation
- Assistance with implementation of TIMS/eTIMS
- Lobby support - VAT

Customs and International Trade

- Free Trade Agreements policy support services
- Supply chain optimization – Valuation, Rules of origin, Tariff classification

- Customs compliance reviews
- Customs post-clearance audit support
- International trade law and policy reviews
- Application for Pre-export Verification

Excise duty

- General excise duty advisory and optimisation
- Excise duty compliance reviews
- KRA audit support and Dispute resolution support
- Excise duty training
- Intellectual Property Right Recordation (IP Recordation) services
- Lobby support of Excise Duty laws
- Conduction due diligence for clients who are undergoing restructuring

Legal Business Solutions

Legal and Regulatory Services

- Business set up and market entry advisory
- Licensing and regulatory approvals support
- Regulatory feasibility reviews and benchmarking studies
- Contracts and policy drafting and review
- Legal due diligence and transaction documents drafting
- M&A and business reorganizations
- Employment law support
- Data protection and privacy support
- Legal and regulatory compliance health checks
- Legal and regulatory compliance trainings

Entity Governance and Compliance Services

- Share registry and capital restructuring
- Company records custodial services
- Board support and meetings management
- Beneficial ownership registration and ongoing compliance
- Corporate governance and training, board induction and evaluation

Immigration Services (Global Visa Solutions)

- Applications for immigration permits and special passes
- Advise on immigration permit categories and requirements
- Immigration compliance reviews
- Support on immigration audits
- Advisory on long term immigration statuses (citizenship & permanent residency)



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iTax Ledger Reconciliation

The Kenya Revenue Authority's ("KRA") online services portal, iTax, provides taxpayers with a one-stop general ledger that summarises an entity's historical and current transactions with the revenue authority, including details of tax returns filed and payments made.

Through experience, we have observed that taxpayers may unknowingly be having outstanding liabilities on their iTax profile that exposes them to penalties and continue to accrue significant amounts of interest, have erroneous liabilities which may delay the issuance of a Tax Compliance Certificate and have tax refunds that could be used to offset current or future tax liabilities.

We should be pleased to carry out a high-level review of your iTax ledger and advise you thereafter on the overall health of the company's compliance record with the KRA. Based on the outcome of the analysis, we will discuss whether a detailed analysis will be required for the entire iTax ledger or on specific tax heads. The detailed analysis will seek to ascertain the full extent and implications of the issues or gaps identified, as well as devise corrective and mitigating measures.



Transfer Pricing Documentation Standards

Effective 1 July 2022, Kenya introduced Transfer Pricing documentation standards for subsidiaries and branches of Multinational Enterprise (MNE) Groups that have a consolidated turnover of over KES 95 billion (approximately EUR 750 million).

The entities that fall within the above threshold will need to file the following documents with the KRA:

1. **Country by Country ("CbC") report** - not later than twelve (12) months after the last day of the reporting financial year of the MNE group.
2. **Group Master File** - not later than six (6) months after the last day of the reporting financial year of the MNE group.
3. **Local File** - not later than six (6) months after the last day of the reporting financial year of the MNE group.
4. **CbC Notification** – not later than the last day of the reporting financial year of the MNE group.

How can we assist

PwC assists clients with the preparation and filing of the following documents with the KRA:

1. Country by Country reporting notification
2. Group Master File
3. Local File
4. CbC Report

Taxpayers with foreign intercompany transactions but do not meet the threshold will continue to comply with the Transfer Pricing documentation obligations under the Kenya Income Tax (Transfer Pricing) Rules, 2006 ("Kenyan TP Rules").

There is no annual filing requirement, but taxpayers are required to prepare and submit transfer pricing documents to KRA upon request.



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2025

January



Make **DAT**, **WHT** and **WH VAT** payments within 5 working days after making the deduction/accrual.

09

- Pay As You Earn (PAYE) due for December 2024
- Submit monthly PAYE returns for December 2024
- National Social Security Fund (NSSF) payments due for December 2024
- Social Health Insurance Fund (SHIF) payment due for December 2024
- Catering levy returns and payment for December 2024
- National Industrial Training Authority (NITA) Levy for December 2024

13

Affordable Housing Levy (AHL) payments due for December 2024

15

Higher Education Loans Board (HELB) payments due for December 2024

20

Instalment tax payments:

Year-ending	Instalment	Estimate
January, 2025	4th	25%
April, 2025	3rd	25%
July, 2025	2nd	25%
September, 2025	1st	25%

Farming entities instalments

January, 2025	2nd	25%
April, 2025	1st	75%

Mon	Tue	Wed	Thur	Fri	Sat	Sun
		New Year's Day 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		

20

Submit returns and make payments for December 2024: Value Added Tax ("VAT"), Excise Duty, RRI*, SEPT*, Turnover tax.

RRI: Residential Rental Income,
SEPT: Significant Economic Presence Tax

31

- Submit Corporate Income Tax returns for July 2024 year-ends
- Submit Country by Country Reporting Notification for January 2025 year-ends
- Submit Transfer Pricing Master File and Local File for July 2024 year-ends
- Submit Country by Country Report for January 2024 year-ends
- Pay balance of tax for September 2024 year-ends

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2025

February



Make **DAT**, **WHT** and **WH VAT** payments within 5 working days after making the deduction/accrual.

07

- PAYE payments due for January 2025
- Submit Monthly PAYE returns for January 2025
- SHIF payments due for January 2025
- NSSF payments due for January 2025
- Catering levy returns and payments due for January 2025
- NITA Levy for January 2025

13

AHL payments due for January 2025

14

HELB payments due for January 2025

20

Instalment tax payments:

Year-ending	Instalment	Estimate
February, 2025	4th	25%
May, 2025	3rd	25%
August, 2025	2nd	25%
October, 2025	1st	25%

Farming instalment tax payments

February, 2025	2nd	25%
May, 2025	1st	75%

20

Submit returns and make payments for January 2025: VAT, Excise Duty, RRI, SEPT, Turnover tax.

28

- Submit Corporate Income Tax Returns for August 2024 year-ends
- Submit Country by Country Reporting Notification for February 2025 year-ends
- Submit Transfer Pricing Master File and Local File for August 2024 year-ends
- Submit Country by Country Report for February 2024 year-ends
- Pay balance of tax for October 2024 year-ends

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		

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2025

March

CEREALS & GRAINS

Make **DAT**, **WHT** and **WH VAT** payments within 5 working days after making the deduction/accrual.

07

- PAYE payments due for February 2025
- Submit Monthly PAYE returns for February 2025
- NSSF payments due for February 2025
- SHIF payments due for February 2025
- Catering levy returns and payments for February 2025
- NITA Levy for February 2025

13

AHL payments due for February 2025

14

HELB payments due for February 2025

20

Instalment tax payments

Year-ending	Instalment	Estimate
March, 2025	4th	25%
June, 2025	3rd	25%
September, 2025	2nd	25%
November, 2025	1st	25%

Farming instalment tax payments

March, 2025	2nd	25%
June, 2025	1st	75%

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

20

Submit returns and make payments for February 2025: VAT, Excise Duty, RRI, SEPT, Turnover tax.

31

- Submit Corporate Income Tax returns for September 2024 year-ends
- Submit Country by Country Reporting Notification for March 2025 year-ends
- Submit Transfer Pricing Master File and Local File for September 2024 year-ends
- Submit Country by Country Report for March 2024 year-ends
- Pay balance of tax for November 2024 year-ends

2025

April



Make **DAT**, **WHT** and **WH VAT** payments within 5 working days after making the deduction/accrual.

09

- PAYE payments due for March 2025
- Submit Monthly PAYE returns for March 2025
- NSSF payments due for March 2025
- SHIF payments due for March 2025
- Catering levy returns and payments for March 2025
- NITA Levy for March 2025

11

AHL payments due for March 2025

15

HELB payments due for March 2025

17

Instalment tax payments

Year-ending	Instalment	Estimate
April, 2024	4th	25%
July, 2025	3rd	25%
October, 2025	2nd	25%
December, 2025	1st	25%

Farming instalment tax payments

April, 2025	2nd	25%
July, 2025	1st	75%

17

Submit returns and make payments for March 2025: VAT, Excise Duty, RRI, SEPT, Turnover tax

First instalment tax payment for individuals in respect of 2025 year of income.

30

- Submit Corporate Income Tax returns for October 2024 year-ends
- Submit Country by Country Reporting Notification for April 2025 year-ends
- Submit Transfer Pricing Master File and Local File for October 2024 year-ends
- Submit Country by Country Report for April 2024 year-ends
- Pay balance of tax for December 2024 year-ends
- Individuals - Pay balance of tax in respect of 2024 year of income

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
				Good Friday		
Easter Monday	21	22	23	24	25	26
27	28	29	30			

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2025

May



Make **DAT**, **WHT** and **WH VAT** payments within 5 working days after making the deduction/accrual.

09

- PAYE payments due for April 2025
- Submit Monthly PAYE returns for April 2025
- NSSF payments due for April 2025
- SHIF payment due for April 2025)
- Catering levy returns and payments for April 2025
- NITA Levy for April 2025

14

AHL payments due for April 2025

15

HELB payments due for April 2025

20

Instalment tax payments

Year-ending	Instalment	Estimate
May, 2025	4th	25%
August, 2025	3rd	25%
November, 2025	2nd	25%
January, 2026	1st	25%

Farming instalment tax payments

May, 2025	2nd	25%
August, 2025	1st	75%

Mon	Tue	Wed	Thur	Fri	Sat	Sun
		Labour Day	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	

20

Submit returns and make payments for April 2025: VAT, Excise Duty, RRI, SEPT, Turnover tax.

30

- Submit Corporate Income Tax Returns for November 2024 year-ends
- Submit Country by Country Reporting Notification for May 2025 year-ends
- Submit Transfer Pricing Master File and Local File for November 2024 year-ends
- Submit Country by Country Report for May 2024 year-ends
- Pay balance of tax for January 2025 year-ends



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2025

June

Make **DAT**, **WHT** and **WH VAT** payments within 5 working days after making the deduction/accrual.

09

- PAYE payments due for May 2025
- Submit Monthly PAYE returns for May 2025
- NSSF payments due for May 2025
- SHIF payments due for May 2025
- Catering levy returns and payments for May 2025
- NITA Levy for May 2025

13

AHL payments due for May 2025

13

HELB payments due for May 2025

20

Instalment tax payments

Year-ending	Instalment	Estimate
June, 2025	4th	25%
September, 2025	3rd	25%
December, 2025	2nd	25%
February, 2026	1st	25%

Farming instalment tax payments

June, 2025	2nd	25%
September, 2025	1st	75%

20

Submit Returns and make payments for May 2025: VAT, Excise Duty, RRI, SEPT, Turnover tax

Second instalment tax payment for individuals in respect of 2025 year of income

30

- Submit Corporate Income Tax Returns for December 2024 year-ends
- Submit Country by Country Reporting Notification for June 2025 year-ends
- Submit Transfer Pricing Master File and Local File for December 2024 year-ends
- Submit Country by Country Report for June 2024 year-ends
- Pay balance of tax for February 2025 year-ends
- Individuals – Submit income tax returns for year 2024

Mon	Tue	Wed	Thur	Fri	Sat	Sun
						30 Madaraka Day 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

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2025

July

Make **DAT**, **WHT** and **WH VAT** payments within 5 working days after making the deduction/accrual.

09

- PAYE payments due for June 2025
- Submit Monthly PAYE returns for June 2025
- NSSF payments due for June 2025
- SHIF payments due for June 2025
- Catering levy returns and payments for June 2025
- NITA Levy for June 2025

11

AHL payments due for June 2025

15

HELB payments due for June 2025

18

Instalment tax payments

Year-ending	Instalment	Estimate
July, 2025	4th	25%
October, 2025	3rd	25%
January, 2026	2nd	25%
March, 2026	1st	25%

Farming instalment tax payments

July, 2025	2nd	25%
October, 2025	1st	75%

18

Submit returns and make payments for June 2025: VAT, Excise Duty, RRI, SEPT, Turnover tax

31

- Submit Corporate Income Tax returns for January 2025
- Submit Country by Country Reporting Notification for July 2025 year-ends
- Submit Transfer Pricing Master File and Local File for January 2025 year-ends
- Submit Country by Country Report for July 2024 year-ends
- Pay balance of tax for March 2025 year ends

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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2025

August



Make **DAT**, **WHT** and **WH VAT** payments within 5 working days after making the deduction/accrual.

08

- PAYE payments due for July 2025
- Submit Monthly PAYE returns for July 2025
- SHIF payments due for July 2025
- NSSF payments due for July 2025
- Catering levy returns and payments for July 2025
- NITA Levy for July 2025

13

AHL payments due for July 2025

15

HELB payments due for July 2025

20

Instalment tax payments

Year-ending	Instalment	Estimate
August, 2025	4th	25%
November, 2025	3rd	25%
February, 2026	2nd	25%
April, 2026	1st	25%

Farming instalment tax payments

August	2nd	25%
November	1st	75%

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

20

Submit returns and make payments for July 2025: VAT, Excise Duty, RRI, SEPT, Turnover tax.

29

- Submit Corporate Income Tax returns for February 2025 year-ends.
- Submit Country by Country Reporting Notification for August 2025 year-ends.
- Submit Transfer Pricing Master File and Local File for February 2025 year-ends.
- Submit Country by Country Report for August 2024 year-ends.
- Pay balance of tax for April 2025 year-ends

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September

Make **DAT**, **WHT** and **WH VAT** payments within 5 working days after making the deduction/accrual.

09

- PAYE payments due for August 2025
- Submit Monthly PAYE returns for August 2025
- NSSF payments due for August 2025
- SHIF payments due for August 2025
- Catering levy returns and payment for August 2025
- NITA Levy for August 2025

11

AHL payments due for August 2025

15

HELB payments due for August 2025

19

Instalment tax payments

Year-ending	Instalment	Estimate
September, 2025	4th	25%
December, 2025	3rd	25%
March, 2026	2nd	25%
May, 2026	1st	25%

Farming instalment tax payments

September, 2025	2nd	25%
December, 2025	1st	75%

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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Submit returns and make payments for August 2025: VAT, Excise Duty, RRI, SEPT, Turnover tax.

Third instalment tax payment for individuals in respect of 2025 year of income

30

- Submit Corporate Income Tax returns for March 2025 year-ends
- Submit Country by Country Reporting Notification for September 2025 year-ends
- Submit Transfer Pricing Master File and Local File for March 2025 year-ends
- Submit Country by Country Report for September 2024 year-ends
- Pay balance of tax for May 2025 year ends

2025

October

Make **DAT**, **WHT** and **WH VAT** payments within 5 working days after making the deduction/accrual.

09

- PAYE payments due for September 2025
- Submit Monthly PAYE returns for September 2025
- NSSF payments due for September 2025
- SHIF payments due for September 2025
- Catering levy returns and payment for September 2025
- NITA Levy for September 2025

14

AHL payments due for September 2025

15

HELB payments due for September 2025

17

Instalment tax payments

Year-ending	Instalment	Estimate
October, 2025	4th	25%
January, 2026	3rd	25%
April, 2026	2nd	25%
June, 2026	1st	25%

Farming instalment tax payments

October, 2025	2nd	25%
January, 2026	1st	75%

17

Submit returns and make payments for September 2025: VAT, Excise Duty, RRI, SEPT, Turnover tax.

31

- Submit Corporate Income Tax returns for April 2025 year ends
- Submit Country by Country Reporting Notification for October 2025 year-ends
- Submit Transfer Pricing Master File and Local File for April 2025 year-ends
- Submit Country by Country Report for October 2024 year-ends
- Pay balance of tax for June 2025 year-ends

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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2025

November



Make **DAT**, **WHT** and **WH VAT** payments within 5 working days after making the deduction/accrual.

07

- PAYE payments due for October 2025
- Submit Monthly PAYE returns for October 2025
- NSSF payments due for October 2025
- SHIF payments due for October 2025
- Catering levy returns and payment for October 2025
- NITA Levy for October 2025

13

AHL payments due for October 2025

14

HELB payments due for October 2025

20

Instalment tax payments

Year-ending	Instalment	Estimate
November, 2025	4th	25%
February, 2026	3rd	25%
May, 2026	2nd	25%
July, 2026	1st	25%

Farming instalment tax payments

November, 2025	2nd	25%
February, 2026	1st	75%

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

20

Submit Returns and make payments for October 2025: VAT, Excise Duty, RRI, SEPT, Turnover tax.

28

- Submit Corporate Income Tax returns for May 2025 year-ends
- Submit Country by Country Reporting Notification for November 2025 year-ends
- Submit Transfer Pricing Master File and Local File for May 2025 year-ends
- Submit Country by Country Report for November 2024 year-ends
- Pay balance of tax for July 2025 year-ends



2025

December

Make **DAT**, **WHT** and **WH VAT** payments within 5 working days after making the deduction/accrual.

09

- PAYE payments due for November 2025
- Submit Monthly PAYE returns for November 2025
- NSSF payments due for November 2025
- SHIF due for November 2025
- Catering levy returns and payment for November 2025
- NITA Levy for November 2025

11

AHL payments due for November 2025

15

HELB payments due for November 2025

19

Instalment tax payments

Year-ending	Instalment	Estimate
December, 2025	4th	25%
March, 2026	3rd	25%
June, 2026	2nd	25%
August, 2026	1st	25%

Farming instalment tax payments

December, 2025	2nd	25%
March, 2026	1st	75%

19

Submit returns and make payments for November 2025: VAT, Excise Duty, RRI, SEPT, Turnover tax.

Fourth instalment tax payment for individuals in respect of 2025 year of income

31

- Submit Corporate Income Tax returns for June 2025 year-ends
- Submit Country by Country Reporting Notification for December 2025 year-ends
- Submit Transfer Pricing Master File and Local File for June 2025 year-ends
- Submit Country by Country Report for December 2024 year-ends
- Pay balance of tax for August 2025 year-ends

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



2026

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	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March

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

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			

May

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

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
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

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
			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	

November

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

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			



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Disclaimer:

PwC has issued this calendar as guidance on important dates for filing tax returns and making tax payments. We have covered tax obligations and other statutory deductions such as SHIF, NSSF, AHL, Catering levy, HELB and NITA. There are a number of other taxes and fees payable to central or local government which have not been included. Although PwC has taken all reasonable care in compiling this calendar, we do not accept any responsibility or liability whatsoever for any errors, omissions or inaccuracies contained in the calendar. PwC makes no representation and neither warrants the accuracy of any of the information provided below. It is advisable to reconfirm any of the below dates with your tax or legal advisor before taking any action. If you notice any discrepancies, please let PwC know.