

# Tax

## OBLIGATIONS AND DEADLINES IN KENYA



	TAX HEAD	TAX PAYMENT DEADLINES
1	<b>Corporation Tax - Instalment Taxes</b>	
	1 <sup>st</sup> Instalment	By 20 <sup>th</sup> of 4th month in the current year
	2 <sup>nd</sup> Instalment	By 20 <sup>th</sup> of 6th month in the current year
	3 <sup>rd</sup> Instalment	By 20 <sup>th</sup> of 9th month in the current year
	4 <sup>th</sup> Instalment	By 20 <sup>th</sup> of 12th month in the current year
	Return Tax Balance	By end of the 4 <sup>th</sup> month after year end
2	Withholding VAT @2%	Remitted on weekly basis by Monday of the following week
3	Pay As You Earn - PAYE	By 9 <sup>th</sup> of the following month
4	Social Health Insurance Fund - NHIF	By 9 <sup>th</sup> of the following month
5	National Industrial Training Authority - NITA	By 9th of the following month
6	Catering Levy - Tourism Levy	By 10 <sup>th</sup> of the following month
7	National Social Security fund - NSSF	By 9th of the following month
8	Monthly Rental Income Tax@7.5%	By 20 <sup>th</sup> of the following month
9	Withholding Tax from professionals, technical services..	Within Five(5) days of Payment
10	Value Added Tax	By 20 <sup>th</sup> of the following month
11	Excise Duty.	By 20 <sup>th</sup> of the following month
12	Kenya Bureau of Standard - KEBS (Standard Levy)	By 20 <sup>th</sup> of the following month
13	Aviation Fees	By 20 <sup>th</sup> of the following month