

2024 TAX PLANNER


CPA Nahashon Gitau
Managing Partner



G.K. NAHASHON & COMPANY
Certified Public Accountants of Kenya

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www.gknahashon.co.ke

JANUARY



Sunday Monday Tuesday Wednesday Thursday Friday Saturday

| | | | | | | | |
|-----------|--|-----------|-----------|-----------|-----------|-----------|-----------|
| 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 | 31 | 1 | 2 | 3 |
| 4 | | 5 | 6 | 7 | 8 | 9 | 10 |

5th: NITA

9th : PAYE, NHIF, NSSF, AHL

20th : VAT, ToT, Excise duty, MRI, DST

20th

Instalment tax payments:

Instalment Portion Year-end

4th 25% January 2024

3rd 25% April 2024

2nd 25% July 2024

1st 25% September 2024

31st

Submit Corporate Income Tax (CIT) returns for July 2023 year-ends

WHT and WH VAT pay within 5 working days after making payment/deduction.

FEBRUARY



| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|--------|--------|---------|-----------|----------|--------|----------|
| 28 | 29 | 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 | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |

5th: NITA

9th : PAYE, NHIF, NSSF

20th : VAT, ToT, Excise duty, MRI, DST

| 20th Instalment | Portion | Year-end |
|-----------------|---------|---------------|
| 4th | 25% | February 2024 |
| 3rd | 25% | May 2024 |
| 2nd | 25% | August 2024 |
| 1st | 25% | October 2024 |

29th

Submit CIT Returns for August 2023 year-ends

WHT and WH VAT pay within 5 working days after making payment/deduction.

MARCH



Sunday Monday Tuesday Wednesday Thursday Friday Saturday

| | | | | | | |
|----|----|----|----|----|----|----|
| 25 | 26 | 27 | 28 | 29 | 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 | 1 | 2 | 3 | 4 | 5 | 6 |

5th: NITA

9th : PAYE, NHIF, NSSF

20th : VAT, ToT, Excise duty, MRI, DST

| 20th Instalment | Portion | Year-end |
|------------------------|----------------|-----------------------|
| 4th | 25% | March 2024 |
| 3rd | 25% | June 2024 |
| 2nd | 25% | September 2024 |
| 1st | 25% | November 2024 |

31st
Submit CIT returns for September 2023 year-ends.

WHT and WH VAT pay within 5 working days after making payment/deduction.

APRIL

April hath put a spirit of youth in everything.



Sunday Monday Tuesday Wednesday Thursday Friday Saturday

| | | | | | | |
|----|----|----|----|----|----|----|
| 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 | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |

5th: NITA

9th : PAYE, NHIF, NSSF

20th : VAT, ToT, Excise duty, MRI, DST

20th

Instalment Portion Year-end

4th 25% April 2024

3rd 25% July 2024

2nd 25% October 2024

1st 25% December 2024

30th

Submit CIT returns for October 2023 year-ends

WHT and WH VAT pay within 5 working days after making payment/deduction.

MAY

Blossom by blossom the spring begins.



Sunday Monday Tuesday Wednesday Thursday Friday Saturday

| | | | | | | |
|----|----|----|----|----|----|----|
| 28 | 29 | 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 | 30 | 31 | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |

5th: NITA

9th : PAYE, NHIF, NSSF

20th : VAT, ToT, Excise duty, MRI, DST

**20th
Instalment Portion Year-end**
4th 25% May 2024
3rd 25% August 2024
2nd 25% November 2024
1st 25% January 2025

**31st
Submit CIT Returns for November 2023 year-ends**

WHT and WH VAT pay within 5 working days after making payment/deduction.

JUNE



Sunday Monday Tuesday Wednesday Thursday Friday Saturday

| | | | | | | |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 26 | 27 | 28 | 29 | 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 |
| 30 | 1 | 2 | 3 | 4 | 5 | 6 |

5th: NITA

9th : PAYE, NHIF, NSSF

20th : VAT, ToT, Excise duty, MRI, DST

20th Instalment Portion Year-end

4th 25% June 2024

3rd 25% September 2024

2nd 25% December 2024

1st 25% February 2025

30th

Submit CIT Returns for December 2023 year-ends

WHT and WH VAT pay within 5 working days after making payment/deduction.

JULY

Summer is a state of mind.



Sunday Monday Tuesday Wednesday Thursday Friday Saturday

| | | | | | | |
|----|----|----|----|----|----|----|
| 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 | 30 | 31 | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |

5th: NITA

9th : PAYE, NHIF, NSSF

20th : VAT, ToT, Excise duty, MRI, DST

20th Instalment Portion Year-end

4th 25% July 2024

3rd 25% October 2024

2nd 25% January 2025

1st 25% March 2025

31st

Submit CIT returns for January 2024

WHT and WH VAT pay within 5 working days after making payment/deduction.

AUGUST



Sunday Monday Tuesday Wednesday Thursday Friday Saturday

| | | | | | | |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 28 | 29 | 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 | 30 | 31 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

5th: NITA

9th : PAYE, NHIF, NSSF

20th : VAT, ToT, Excise duty, MRI, DST

20th

Instalment Portion Year-end

4th 25% August 2024

3rd 25% November 2024

2nd 25% February 2025

1st 25% April 2025

31st

Submit CIT returns for February 2024 year-ends.

WHT and WH VAT pay within 5 working days after making payment/deduction.

SEPTEMBER



Sunday Monday Tuesday Wednesday Thursday Friday Saturday

| | | | | | | |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 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 | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |

5th: NITA

9th : PAYE, NHIF, NSSF

20th : VAT, ToT, Excise duty, MRI, DST

20th Instalment Portion Year-end
4th 25% September 2024
3rd 25% December 2024
2nd 25% March 2025
1st 25% May 2025

30th
Submit CIT returns for March 2024 year-ends

WHT and WH VAT pay within 5 working days after making payment/deduction.

OCTOBER



Sunday Monday Tuesday Wednesday Thursday Friday Saturday

| | | | | | | |
|----|----|----|----|----|----|----|
| 29 | 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 | 30 | 31 | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |

5th: NITA

9th : PAYE, NHIF, NSSF

20th : VAT, ToT, Excise duty, MRI, DST

20th

Instalment Portion Year-end

4th 25% October 2024

3rd 25% January 2025

2nd 25% April 2025

1st 25% June 2025

31st

Submit CIT returns for April 2024 year ends

WHT and WH VAT pay within 5 working days after making payment/deduction.

NOVEMBER



| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|--------|--------|---------|-----------|----------|--------|----------|
| 27 | 28 | 29 | 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 | 30 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

5th: NITA

9th : PAYE, NHIF, NSSF

20th : VAT, ToT, Excise duty, MRI, DST

20th Instalment Portion Year-end

| | | |
|------------|------------|----------------------|
| 4th | 25% | November 2024 |
| 3rd | 25% | February 2025 |
| 2nd | 25% | May 2025 |
| 1st | 25% | July 2025 |

30th Submit CIT returns for May 2024 year-ends

DECEMBER



Sunday Monday Tuesday Wednesday Thursday Friday Saturday

| | | | | | | |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 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 | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |

5th: NITA

9th : PAYE, NHIF, NSSF

20th : VAT, ToT, Excise duty, MRI, DST

20th Instalment Portion Year-end
4th 25% December 2024
3rd 25% March 2025
2nd 25% June 2025
1st 25% August 2025

31st

Submit CIT returns for June 2024 year-ends