

# **TAXPAYER'S OBLIGATIONS**

## ***Due-Dates on Filing/Payments + Offences/Penalties***

### **DUE-DATES for FILING of TAX RETURNS**

TYPE OF RETURN	TAXPAYER	DUE DATE
Monthly Staff Return	Employer	<i>Within 15 days after end of the month</i>
Monthly Withholding Tax	Principal	<i>Within 21 days after end of the month</i>
Quarterly VAT return	VAT Registered	<i>Within 15 days after end of the month</i>
Annual Staff Return	Employer	<i>Within 21 days after end of the year</i>
Annual Withholding Tax	Principal	<i>Within 3 months after end of tax year</i>
Financial Statement	<ul style="list-style-type: none"> <li>- Sole trader</li> <li>- Partnership</li> <li>- Companies &amp; Co-operatives</li> </ul>	<ul style="list-style-type: none"> <li>- <i>Not later than 31<sup>st</sup> March each year</i></li> <li>- <i>Not later than 31<sup>st</sup> March each year</i></li> <li>- <i>3 months after end of financial year</i></li> </ul>

### **DUE-DATES for TAX PAYMENTS**

TYPE OF PAYMENT	TAXPAYER	DUE DATE
Monthly staff return	Employer	<i>Within 15 days after end of the month</i>
Monthly withholding tax	Principal	<i>Within 21 days after end of the month</i>
Quarterly VAT return	VAT Registered	<i>Within 15 days after end of the quarter</i>
Financial Statement	<ul style="list-style-type: none"> <li>- Sole trader</li> <li>- Partnership</li> <li>- Companies &amp; Cooperatives</li> </ul>	<ul style="list-style-type: none"> <li>- <i>Within 30 days after the service date of the notice of assessment</i></li> </ul>
Provisional Tax	All Businesses	<ul style="list-style-type: none"> <li>- <i>31 July</i></li> <li>- <i>31 October</i></li> <li>- <i>31 January</i></li> </ul>

### **OFFENCES AND PENALTIES**

OFFENCES	PENALTIES
Failure to pay tax by the due date	<i>Additional sum of 15% per annum on the unpaid tax</i>
Failure to file a return by the due-date	<i>\$30 per month</i>
Failure to maintain and furnish returns	<i>&gt;\$5,000 or &gt;24 months imprisonment</i>
Make any false return/statement	<i>As above</i>

### **RECORDS**

*Records should be retained by the taxpayer for a period of **7 years** after the tax year to which they relate.*

**QUERIES: 720-21806 / 740-21806**

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