



Obligations	Frequency	Format	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Financial Statements ¹	Annual	As prescribed					31							
Annual General Meeting ²	Annual	N/A						30						
Annual return ³	Annual	Form 22 / Form 52						30						
Company Tax return	Annual	Form C						30						
Income tax returns (Others)	Annual	Form P/Form I/Form B												
Training Levy Return ⁴	Annual	Form TL												
Group Employer Reconciliation Statement	Annual	Form S1/S6	31	14										
Interest Withholding Tax Reconciliation	Annual	Form I2	21											
Business Income Payment Tax Reconciliation ⁵	Annual	Form P8			15									
Dividend Withholding Tax Reconciliation	Annual	Form D2	21											
Foreign Contractor Annual return	Annual	Form F2	21											
Management Fee Withholding Tax Reconciliation	Annual	Form M2	21											
Royalty Withholding Tax Reconciliation ⁶	Annual	Form R2/PR2	21											
Biannual Report ⁷	Biannually	N/A												
Salary or Wages Tax Remittance	Monthly	Form S2	7	7	7	7	7	7	7	7	7	7	7	7
GST	Monthly	Form G1	21	21	21	21	21	21	21	21	21	21	21	21
Business Income Payment Tax Remittance	Monthly	Form P5	14	14	14	14	14	14	14	14	14	14	14	14
Interest Withholding Tax Remittance ⁸	Monthly	Form I1	21	21	21	21	21	21	21	21	21	21	21	21
Royalty Withholding Tax Remittance	Monthly	Form R1/PR1	14	14	14	14	14	14	14	14	14	14	14	14
Dividend Withholding Tax Remittance	Within 21 days from month	Form D1	21	21	21	21	21	21	21	21	21	21	21	21
Foreign Contractor Withholding Tax Remittance ⁹	Within 21 days from month	Form F1	21	21	21	21	21	21	21	21	21	21	21	21
Management Fee Withholding Tax Remittance	Within 21 days from month	Form M1	21	21	21	21	21	21	21	21	21	21	21	21
Salary or Wages Declaration	Upon employing	Form S3												
Certificate of Compliance ¹⁰	Prescribed Activities	Form COC												
Tax Clearance	Annual Remittances > K200000	Form TCC												

¹ Generally within five (5) months from end of its financial year, as per format prescribed by Accounting Standard Board. A December year end company is used for above illustration.

² Within six (6) months from end of financial year. A December year end company is used for above illustration

³ Depends on the month allocated by the IPA which is generally the incorporation month. For above illustration it is assumed that IPA has allocated "June"

⁴ Only applies to entities who pay more than K200,000 in annual payroll

⁵ Applies to entities who make payments to industries mentioned in Note (10) below

⁶ There are separate forms for Royalty paid to resident and non-resident entities

⁷ Applies to Foreign enterprises and due within six(6) months from date of their IPA certificate and every six(6) months thereof

⁸ Applies to banks and financial institutions and, to payments of interest to non-residents

⁹ Applies to entities who pay foreign consultant for prescribed services like Construction, Heavy machinery, Substantial equipment's, Professional Services etc. Separate requirement to lodge contract with IRC within 14 days of signing.

¹⁰ Only applies to certain industries namely Construction, Motor Vehicle repairs, Road Transportation and Security