MAH & CO.

Certified Public Accountants in Public Practice
Mtendeni Steet | P.O Box 20719 | Dar Es Salaam
Tel: +255 22 2110 129 | +255 22 2110 648 | +255 22 2134 071
Cell: +255 782 220 719
Email: mahassam@bellafrica.net | info@mahassam.co.tz

2021

STATUTORY RETURNS & PAYMENTS

Accounting Year Ending 28 February

Monthly Payments / Returns	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb
1. PAYE by 7th												
2. SDL by 7th												
3. Withholding Tax by 7th (Payments)												
4. NSSF by 30th												
5. VAT by 20th												
6. Workers Compensation Fund by 30th												

Periodic Payments	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb
7. City Service Levy	O			O			O			O		
8. Business Licence				O								
9. Property Tax	O											
10. Fire Certificate	As per company's deadline											
11. Land Rent 2021/22				O								
12. Estimated Tax Installment			O			O			O			O
13. Final Tax for 2021 as per Accounts					O							

Periodic Payments	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb
14. Estimated Tax Return to TRA - 2021/22			☐									
15. 2021 Final Accounts to TRA						☐						
16. PAYE, SDL, W/Tax Six Monthly summary forms to TRA					☐						☐	
17. WCF - Annual Returns	☐											

RESIDENT INDIVIDUAL INCOME RATES EFFECTIVE FROM 1 JULY 2020

SN	Monthly Taxable Income	Monthly Taxable Income
01	Where total income does not exceed Tshs. 270,000/=	NIL
02	Where total income exceeds Tshs. 270,000/= does not exceed Tshs. 520,000/=	9% of the amount in excess of Tshs. 270,000/=
03	Where total income exceeds Tshs. 520,000/= does not exceed Tshs. 760,000/=	Tshs. 22,500/= plus 20% of the amount in excess of Tshs. 520,000/=
04	Where total income exceeds Tshs. 760,000/= does not exceed Tshs. 1,000,000/=	Tshs. 70,500/= plus 25% of the amount in excess of Tshs. 760,000/=
05	Where total income exeeds Tshs. 1,000,000/=	Tshs. 130,500/= plus 30% of the amount in excess of Tshs. 1,000,000/=

For PAYE Calculation: Deduct NSSF Employee's Contribution before Calculating PAYE Deduction. Example:
Salary: 850,000/= **Less 10% NSSF:** 85,000/= **Taxable Pay:** 765,000/= **PAYE on 765,000/=:** 71,750/=

OTHER REQUIREMENTS (IF APPLICABLE)
1. Annual Return (Form 128) to BRELA   2. Maintenance Fee for Business Name to BRELA   3. TRA Motor Vehicle Stickers

2021

STATUTORY RETURNS & PAYMENTS

Accounting Year Ending 31 March												

Monthly Payments / Returns	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
1. PAYE by 7th												
2. SDL by 7th												
3. Withholding Tax by 7th (Payments)												
4. NSSF by 30th												
5. VAT by 20th												
6. Workers Compensation Fund by 30th												

Periodic Payments	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
7. City Service Levy			○			○			○			○
8. Business Licence				○								
9. Property Tax												○
10. Fire Certificate	As per company's deadline											
11. Land Rent 2021/22				○								
12. Estimated Tax Installment			○			○			○			○
13. Final Tax for 2021 as per Accounts						○						

Periodic Payments	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
14. Estimated Tax Return to TRA - 2021/22		■										
15. 2021 Final Accounts to TRA						■						
16. PAYE, SDL, W/Tax Six Monthly summary forms to TRA					■					■		
17. WCF - Annual Returns												■

RESIDENT INDIVIDUAL INCOME RATES EFFECTIVE FROM 1 JULY 2020

SN	Monthly Taxable Income	Monthly Taxable Income
01	Where total income does not exceed Tshs. 270,000/=	NIL
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03	Where total income exceeds Tshs. 520,000/= does not exceed Tshs. 760,000/=	Tshs. 22,500/= plus 20% of the amount in excess of Tshs. 520,000/=
04	Where total income exceeds Tshs. 760,000/= does not exceed Tshs. 1,000,000/=	Tshs. 70,500/= plus 25% of the amount in excess of Tshs. 760,000/=
05	Where total income exeeds Tshs. 1,000,000/=	Tshs. 130,500/= plus 30% of the amount in excess of Tshs. 1,000,000/=

For PAYE Calculation: Deduct NSSF Employee's Contribution before Calculating PAYE Deduction. Example:
Salary: 850,000/=   **Less 10% NSSF:** 85,000/=   **Taxable Pay:** 765,000/=   **PAYE on 765,000/=:** 71,750/=

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2021

STATUTORY RETURNS & PAYMENTS

Accounting Year Ending 30 April

Monthly Payments / Returns	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr
1. PAYE by 7th												
2. SDL by 7th												
3. Withholding Tax by 7th (Payments)												
4. NSSF by 30th												
5. VAT by 20th												
6. Workers Compensation Fund by 30th												

Periodic Payments	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr
7. City Service Levy		◯			◯			◯			◯	
8. Business Licence			◯									
9. Property Tax											◯	
10. Fire Certificate	As per company's deadline											
11. Land Rent 2021/22			◯									
12. Estimated Tax Installment			◯			◯			◯			◯
13. Final Tax for 2021 as per Accounts					◯							

Periodic Payments	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr
14. Estimated Tax Return to TRA - 2021/22			▢									
15. 2021 Final Accounts to TRA						▢						
16. PAYE, SDL, W/Tax Six Monthly summary forms to TRA			▢						▢			
17. WCF - Annual Returns											▢	

RESIDENT INDIVIDUAL INCOME RATES EFFECTIVE FROM 1 JULY 2020

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03	Where total income exceeds Tshs. 520,000/= does not exceed Tshs. 760,000/=	Tshs. 22,500/= plus 20% of the amount in excess of Tshs. 520,000/=
04	Where total income exceeds Tshs. 760,000/= does not exceed Tshs. 1,000,000/=	Tshs. 70,500/= plus 25% of the amount in excess of Tshs. 760,000/=
05	Where total income exeeds Tshs. 1,000,000/=	Tshs. 130,500/= plus 30% of the amount in excess of Tshs. 1,000,000/=

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2021

STATUTORY RETURNS & PAYMENTS

Accounting Year Ending 30 June

Monthly Payments / Returns	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
1. PAYE by 7th												
2. SDL by 7th												
3. Withholding Tax by 7th (Payments)												
4. NSSF by 30th												
5. VAT by 20th												
6. Workers Compensation Fund by 30th												

Periodic Payments	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
7. City Service Levy			◯			◯			◯			◯
8. Business Licence	◯											
9. Property Tax									◯			
10. Fire Certificate	As per company's deadline											
11. Land Rent 2021/22	◯											
12. Estimated Tax Installment			◯			◯			◯			◯
13. Final Tax for 2021 as per Accounts						◯						

Periodic Payments	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
14. Estimated Tax Return to TRA - 2021/22			■									
15. 2021 Final Accounts to TRA						■						
16. PAYE, SDL, W/Tax Six Monthly summary forms to TRA		■						■				
17. WCF - Annual Returns											■	

RESIDENT INDIVIDUAL INCOME RATES EFFECTIVE FROM 1 JULY 2020

SN	Monthly Taxable Income	Monthly Taxable Income
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03	Where total income exceeds Tshs. 520,000/= does not exceed Tshs. 760,000/=	Tshs. 22,500/= plus 20% of the amount in excess of Tshs. 520,000/=
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05	Where total income exeeds Tshs. 1,000,000/=	Tshs. 130,500/= plus 30% of the amount in excess of Tshs. 1,000,000/=

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2021

STATUTORY RETURNS & PAYMENTS

Accounting Year Ending 31 August

Monthly Payments / Returns	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
1. PAYE by 7th												
2. SDL by 7th												
3. Withholding Tax by 7th (Payments)												
4. NSSF by 30th												
5. VAT by 20th												
6. Workers Compensation Fund by 30th												

Periodic Payments	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
7. City Service Levy	○			○			○			○		
8. Business Licence											○	
9. Property Tax							○					
10. Fire Certificate	As per company's deadline											
11. Land Rent 2021/22											○	
12. Estimated Tax Installment			○			○			○			○
13. Final Tax for 2020 as per Accounts					○							

Periodic Payments	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
14. Estimated Tax Return to TRA - 2021/22			■									
15. 2020 Final Accounts to TRA						■						
16. PAYE, SDL, W/Tax Six Monthly summary forms to TRA					■						■	
17. WCF - Annual Returns							■					

RESIDENT INDIVIDUAL INCOME RATES EFFECTIVE FROM 1 JULY 2020

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2021

STATUTORY RETURNS & PAYMENTS

Accounting Year Ending 30 September

Monthly Payments / Returns	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
1. PAYE by 7th												
2. SDL by 7th												
3. Withholding Tax by 7th (Payments)												
4. NSSF by 30th												
5. VAT by 20th												
6. Workers Compensation Fund by 30th												
Periodic Payments	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**
7. City Service Levy			◯			◯			◯			◯
8. Business Licence										◯		
9. Property Tax						◯						
10. Fire Certificate	As per company's deadline											
11. Land Rent 2021/22										◯		
12. Estimated Tax Installment			◯			◯			◯			◯
13. Final Tax for 2020 as per Accounts						◯						
Periodic Payments	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**
14. Estimated Tax Return to TRA - 2021/22		☐										
15. 2020 Final Accounts to TRA						☐						
16. PAYE, SDL, W/Tax Six Monthly summary forms to TRA				☐						☐		
17. WCF - Annual Returns						☐						

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03	Where total income exceeds Tshs. 520,000/= does not exceed Tshs. 760,000/=	Tshs. 22,500/= plus 20% of the amount in excess of Tshs. 520,000/=
04	Where total income exceeds Tshs. 760,000/= does not exceed Tshs. 1,000,000/=	Tshs. 70,500/= plus 25% of the amount in excess of Tshs. 760,000/=
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2021

STATUTORY RETURNS & PAYMENTS

Accounting Year Ending 31 December

Monthly Payments / Returns	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1. PAYE by 7th												
2. SDL by 7th												
3. Withholding Tax by 7th (Payments)												
4. NSSF by 30th												
5. VAT by 20th												
6. Workers Compensation Fund by 30th												

Periodic Payments	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
7. City Service Levy			○			○			○			○
8. Business Licence							○					
9. Property Tax			○									
10. Fire Certificate	As per company's deadline											
11. Land Rent 2021/22							○					
12. Estimated Tax Installment			○			○			○			○
13. Final Tax for 2020 as per Accounts						○						

Periodic Payments	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
14. Estimated Tax Return to TRA - 2021			▢									
15. 2020 Final Accounts to TRA						▢						
16. PAYE, SDL, W/Tax Six Monthly summary forms to TRA		▢						▢				
17. WCF - Annual Returns			▢									

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