

# 2023 Calendar



## About Grant Thornton

Grant Thornton is one of the world's leading organisations of independent assurance, tax and advisory firms. We help dynamic organisations unlock their potential for growth by providing meaningful, actionable advice through a broad range of services.

Proactive teams, led by approachable partners in these firms, use insights, experience and instinct to solve complex issues for privately owned, publicly listed and public sector clients. Over 68,000+ Grant Thornton people, across 130 countries, are focused on making a difference to clients, colleagues and the communities in which we live and work.

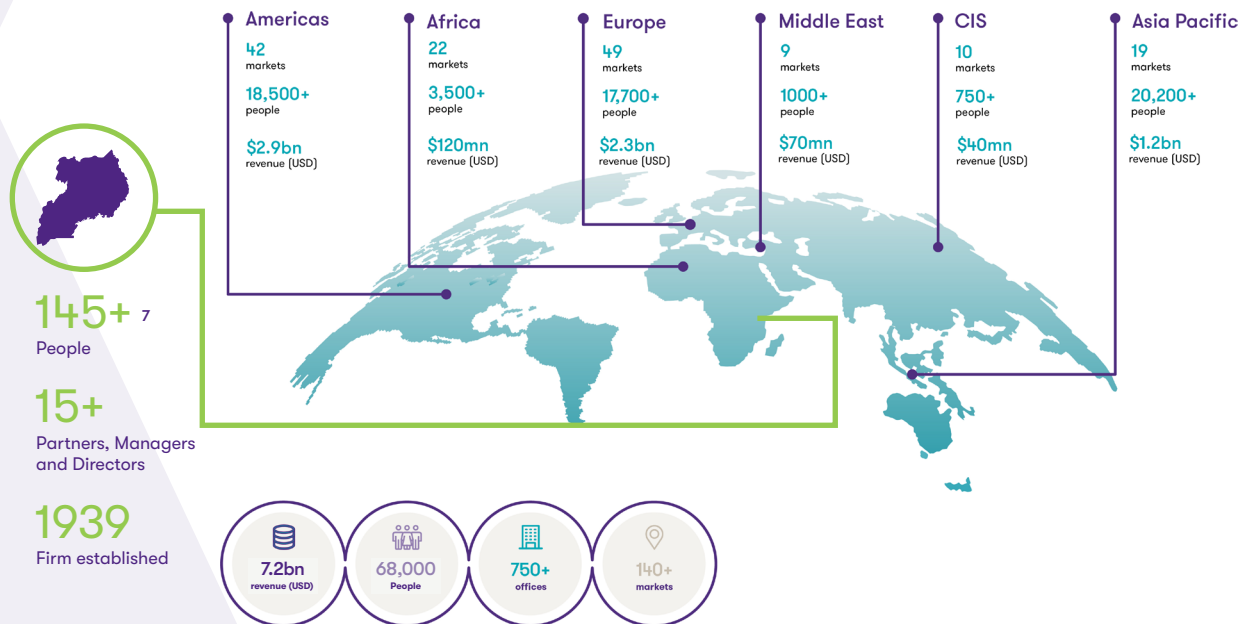


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**Anil Patel**  
Managing Partner  
Uganda

**'Grant Thornton Uganda is driven by a simple ambition: to be the only choice for dynamic businesses.'**

In a rapidly changing world, Grant Thornton has intentionally positioned herself strategically to serve her clients with agility, responsiveness, care, innovation and courage to put humanity back to business. We care to go beyond the average and expected.

Against this background of solid experience in the Pearl of Africa, Grant Thornton presents to you Uganda as an investment destination. Uganda is gifted by nature and beyond her amazing beauty, is blessed with rich natural and national resources such as minerals, crude oil, and fertile soils for agriculture. With one of the youngest and fastest-growing populations in the world, Uganda presents an enormous opportunity for investors across the globe.

**Anil Patel**  
Managing Partner  
Grant Thornton Uganda



**Dipesh Shah**  
Managing Partner  
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# Grant Thornton in East Africa



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# Grant Thornton in Africa



Our International Business Centre directors links our countries to facilitate quick and agile cross border collaboration. Our Regional Hub's actively initiate and coordinate Pan-African clients assistance and capacity building.

Servicing crossborder clients, building strategic partnerships, anticipating continental issues, bringing the best training and work experience to our people are the main objectives of these teams.

**We are organized to  
better serve our clients  
across the continent.**

## MONTHLY COMPLIANCES DUE IN JANUARY 2023

- 2 Filling of Return and Payment of Local Hotel Tax for the month of December 2022
- 15 Filling of Return and Payment of Withholding Tax for the month of December 2022
- 15 Filling of Return and Payment of VAT for the month of December 2022
- 15 Filling of Return and Payment of Excise Duty for the month of December 2022
- 15 Filling of Return and Payment of PAYE for the month of December 2022
- 15 Filling of Return and Payment of NSSF for the month of December 2022

## INCOME TAX COMPLIANCES DUE IN JANUARY 2023

- 31 "NI - with year end of July 2022  
Final income tax return filling and payment of balance income tax liability"
- 31 "NI - with year end of July 2023  
1st Provisional return filling and 50% payment of full year's income tax liability"
- 31 "NI - with year end of January 2023  
Amendment of provisional return filling and the balance 50% payment of full year's income tax liability"
- 31 "IND - with year end of July 2022  
Final income tax return filling and payment of balance income tax liability"
- 31 "IND - with year end of October 2023  
1st provisional return filling and 25% payment of full year's tax liability"
- 31 "IND - with year end of July 2023  
2nd amendment of provisional return filling and 25% payment of full year's tax liability"
- 31 "IND - with year end of April 2023  
3rd amendment of provisional return filling and 25% payment of full year's tax liability"
- 31 "IND - with year end of January 2023; 4th amendment of provisional return filling and 25% payment of full year's tax liability"

January

01

|   | Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|---|-----|-----|-----|-----|-----|-----|-----|
| 1 | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
| 2 | 8   | 9   | 10  | 11  | 12  | 13  | 14  |
| 3 | 15  | 16  | 17  | 18  | 19  | 20  | 21  |
| 4 | 22  | 23  | 24  | 25  | 26  | 27  | 28  |
| 5 | 29  | 30  | 31  |     |     |     |     |

1 New Year's Day • 26 Liberation Day

## Financial services

Optimism is slowly returning to the global economy, but the financial services industry needs to regain the trust of public and private bodies. To succeed, forward-thinking organisations must examine every part of their business. The trick is to turn challenges into opportunities. Grant Thornton can help you to achieve this.

## MONTHLY COMPLIANCES DUE IN FEBRUARY 2023

- 2 Filing of Return and Payment of Local Hotel Tax for the month of January 2023
- 15 Filing of Return and Payment of Withholding Tax for the month of January 2023
- 15 Filing of Return and Payment of VAT for the month of January 2023
- 15 Filing of Return and Payment of Excise Duty for the month of January 2023
- 15 Filing of Return and Payment of PAYE for the month of January 2023
- 15 Filing of Return and Payment of NSSF for the month of January 2023

## INCOME TAX COMPLIANCES DUE IN FEBRUARY 2023

- 28 "NI - with year end of August 2022 Final income tax return filling and payment of balance income tax liability"
- 28 "NI - with year end of August 2023 1st Provisional return filling and 50% payment of full year's income tax liability"
- 28 "NI - with year end of February 2023 Amendment of provisional return filling and the balance 50% payment of full year's income tax liability"
- 28 "IND - with year end of August 2022 Final income tax return filling and payment of balance income tax liability"
- 28 "IND - with year end of November 2023 1st provisional return filling and 25% payment of full year's tax liability"
- 28 "IND - with year end of August 2023 2nd amendment of provisional return filling and 25% payment of full year's tax liability"
- 28 "IND - with year end of May 2023 3rd amendment of provisional return filling and 25% payment of full year's tax liability"
- 28 "IND - with year end of February 2023 4th amendment of provisional return filling and 25% payment of full year's tax liability"

February

02

|   | Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|---|-----|-----|-----|-----|-----|-----|-----|
| 5 |     |     |     | 1   | 2   | 3   | 4   |
| 6 | 5   | 6   | 7   | 8   | 9   | 10  | 11  |
| 7 | 12  | 13  | 14  | 15  | 16  | 17  | 18  |
| 8 | 19  | 20  | 21  | 22  | 23  | 24  | 25  |
| 9 | 26  | 27  | 28  |     |     |     |     |

16 Archbishop Janan Luwum Day • 22 Ash Wednesday

## Public sector

Across the globe, countries are moving towards leaner, more commercial, locally focused and responsive government and public sectors. At Grant Thornton, we are perfectly placed to help your organisation deliver this vision in the longer term.

## MONTHLY COMPLIANCES DUE IN MARCH 2023

- 2 Filling of Return and Payment of Local Hotel Tax for the month of February 2023
- 15 Filling of Return and Payment of Withholding Tax for the month of February 2023
- 15 Filling of Return and Payment of VAT for the month of February 2023
- 15 Filling of Return and Payment of Excise Duty for the month of February 2023
- 15 Filling of Return and Payment of PAYE for the month of February 2023
- 15 Filling of Return and Payment of NSSF for the month of February 2023

## INCOME TAX COMPLIANCES DUE IN MARCH 2023

- 31 "NI - with year end of September 2022  
Final income tax return filling and payment of balance income tax liability"
- 31 "NI - with year end of September 2023  
1st Provisional return filling and 50% payment of full year's income tax liability"
- 31 "NI - with year end of March 2023  
Amendment of provisional return filling and the balance 50% payment of full year's income tax liability"
- 31 "IND - with year end of September 2022  
Final income tax return filling and payment of balance income tax liability"
- 31 "IND - with year end of December 2023  
1st provisional return filling and 25% payment of full year's tax liability"
- 31 "IND - with year end of September 2023  
2nd amendment of provisional return filling and 25% payment of full year's tax liability"
- 31 "IND - with year end of June 2023  
3rd amendment of provisional return filling and 25% payment of full year's tax liability"
- 31 "IND - with year end of March 2023  
4th amendment of provisional return filling and 25% payment of full year's tax liability"

March

03

|    | Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|----|-----|-----|-----|-----|-----|-----|-----|
| 9  |     |     |     | 1   | 2   | 3   | 4   |
| 10 | 5   | 6   | 7   | 8   | 9   | 10  | 11  |
| 11 | 12  | 13  | 14  | 15  | 16  | 17  | 18  |
| 12 | 19  | 20  | 21  | 22  | 23  | 24  | 25  |
| 13 | 26  | 27  | 28  | 29  | 30  | 31  |     |

8 International Women's Day



## MONTHLY COMPLIANCES DUE IN APRIL 2023

- 2 Filing of Return and Payment of Local Hotel Tax for the month of March 2023
- 15 Filing of Return and Payment of Withholding Tax for the month of March 2023
- 15 Filing of Return and Payment of VAT for the month of March 2023
- 15 Filing of Return and Payment of Excise Duty for the month of March 2023
- 15 Filing of Return and Payment of PAYE for the month of March 2023
- 15 Filing of Return and Payment of NSSF for the month of March 2023

## INCOME TAX COMPLIANCES DUE IN APRIL 2023

- 30 "NI - with year end of October 2022  
Final income tax return filling and payment of balance income tax liability"
- 30 "NI - with year end of October 2023  
1st Provisional return filling and 50% payment of full year's income tax liability"
- 30 "NI - with year end of April 2023  
Amendment of provisional return filling and the balance 50% payment of full year's income tax liability"
- 30 "IND - with year end of October 2022  
Final income tax return filling and payment of balance income tax liability if any"
- 30 "IND - with year end of January 2024  
1st provisional return filling and 25% payment of full year's tax liability"
- 30 "IND - with year end of October 2023  
2nd amendment of provisional return filling and 25% payment of full year's tax liability"
- 30 "IND - with year end of July 2023  
3rd amendment of provisional return filling and 25% payment of full year's tax liability"
- 30 "IND - with year end of April 2023  
4th amendment of provisional return filling and 25% payment of full year's tax liability"

April

04

|    | Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|----|-----|-----|-----|-----|-----|-----|-----|
|    |     |     |     |     |     |     |     |
| 13 | 30  |     |     |     |     |     | 1   |
| 14 | 2   | 3   | 4   | 5   | 6   | 7   | 8   |
| 15 | 9   | 10  | 11  | 12  | 13  | 14  | 15  |
| 16 | 16  | 17  | 18  | 19  | 20  | 21  | 22  |
| 17 | 23  | 24  | 25  | 26  | 27  | 28  | 29  |

7 Good Friday • 9 Easter Sunday • 10 Easter Monday  
21 End of Ramadan (Eid al-Fitr)

## Real estate and construction

With the strong focus by the government on infrastructure projects to support economic growth, pockets of opportunity and optimism are emerging within the real estate and construction industry. At Grant Thornton, it's our goal to help you benefit from these opportunities and unlock your potential for growth.



## MONTHLY COMPLIANCES DUE IN MAY 2023

|    |  |
|----|--|
| 2  | Filling of Return and Payment of Local Hotel Tax for the month of April 2023 |
| 15 | Filling of Return and Payment of Withholding Tax for the month of April 2023 |
| 15 | Filling of Return and Payment of VAT for the month of April 2023             |
| 15 | Filling of Return and Payment of Excise Duty for the month of April 2023     |
| 15 | Filling of Return and Payment of PAYE for the month of April 2023            |
| 15 | Filling of Return and Payment of NSSF for the month of April 2023            |

## INCOME TAX COMPLIANCES DUE IN MAY 2023

|    |   |
|----|---|
| 31 | "NI - with year end of November 2022<br>Final income tax return filling and payment of balance income tax liability"                        |
| 31 | "NI - with year end of November 2023<br>1st Provisional return filling and 50% payment of full year's income tax liability"                 |
| 31 | "NI - with year end of May 2023<br>Amendment of provisional return filling and the balance 50% payment of full year's income tax liability" |
| 31 | "IND - with year end of November 2022<br>Final income tax return filling and payment of balance income tax liability"                       |
| 31 | "IND - with year end of February 2024<br>1st provisional return filling and 25% payment of full year's tax liability"                       |
| 31 | "IND - with year end of November 2023<br>2nd amendment of provisional return filling and 25% payment of full year's tax liability"          |
| 31 | "IND - with year end of August 2023<br>3rd amendment of provisional return filling and 25% payment of full year's tax liability"            |
| 31 | "IND - with year end of May 2023<br>4th amendment of provisional return filling and 25% payment of full year's tax liability"               |

May

05

|    | Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|----|-----|-----|-----|-----|-----|-----|-----|
| 18 |     | 1   | 2   | 3   | 4   | 5   | 6   |
| 19 | 7   | 8   | 9   | 10  | 11  | 12  | 13  |
| 20 | 14  | 15  | 16  | 17  | 18  | 19  | 20  |
| 21 | 21  | 22  | 23  | 24  | 25  | 26  | 27  |
| 22 | 28  | 29  | 30  | 31  |     |     |     |

MAY

1 Labour Day

## Not for profit

Not for profit organisations are increasingly expected to deliver more, while at the same time facing cuts in government funding and voluntary giving. Grant Thornton understands the commitment and scrutiny within this industry and will work with you to address these challenges.

## MONTHLY COMPLIANCES DUE IN JUNE 2023

- 2 Filling of Return and Payment of Local Hotel Tax for the month of May 2023
- 15 Filling of Return and Payment of Withholding Tax for the month of May 2023
- 15 Filling of Return and Payment of VAT for the month of May 2023
- 15 Filling of Return and Payment of Excise Duty for the month of May 2023
- 15 3 Filling of Return and Payment of PAYE for the month of May 2023
- 15 Filling of Return and Payment of NSSF for the month of May 2023

## INCOME TAX COMPLIANCES DUE IN JUNE 2023

- 15 Submission of Application for WHT exemption status for the period between July 2023 and June 2024  
  
Note: This may change according to approach of URA by the time URA starts issuing the WHT exemption status
- 30 "NI - with year end of December 2022 Final income tax return filling and payment of balance income tax liability"
- 30 "NI - with year end of December 2023 1st Provisional return filling and 50% payment of full year's income tax liability"
- 30 "NI - with year end of June 2023 Amendment of provisional return filling and the balance 50% payment of full year's income tax liability"
- 30 "IND - with year end of December 2022 Final income tax return filling and payment of balance income tax liability"
- 30 "IND - with year end of March 2024 1st provisional return filling and 25% payment of full year's tax liability"
- 30 "IND - with year end of December 2023 2nd amendment of provisional return filling and 25% payment of full year's tax liability"
- 30 "IND - with year end of September 2023 3rd amendment of provisional return filling and 25% payment of full year's tax liability"
- 30 "IND - with year end of June 2023 4th amendment of provisional return filling and 25% payment of full year's tax liability"

June

06

|    | Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|----|-----|-----|-----|-----|-----|-----|-----|
|    |     |     |     |     | 1   | 2   | 3   |
| 22 |     |     |     |     | 1   | 2   | 3   |
| 23 | 4   | 5   | 6   | 7   | 8   | 9   | 10  |
| 24 | 11  | 12  | 13  | 14  | 15  | 16  | 17  |
| 25 | 18  | 19  | 20  | 21  | 22  | 23  | 24  |
| 26 | 25  | 26  | 27  | 28  | 29  | 30  |     |

3 Martyr's Day • 9 National Heroes Day  
28 Feast of the Sacrifice (Eid alAdha)

## Consumer products

Emerging and evolving markets, and shifting consumer demand are creating new opportunities in food and beverage, retail & logistics, and automotive, with business leaders investing in new products, markets and distribution models. At Grant Thornton, we can help you turn these trends to your advantage while providing you with a clear route for growth.

## MONTHLY COMPLIANCES DUE IN JULY 2023

|    |   |
|----|---|
| 2  | Filling of Return and Payment of Local Hotel Tax for the month of June 2023 |
| 15 | Filling of Return and Payment of Withholding Tax for the month of June 2023 |
| 15 | Filling of Return and Payment of VAT for the month of June 2023             |
| 15 | Filling of Return and Payment of Excise Duty for the month of June 2023     |
| 15 | Filling of Return and Payment of PAYE for the month of June 2023            |
| 15 | Filling of Return and Payment of NSSF for the month of June 2023            |

## INCOME TAX COMPLIANCES DUE IN JULY 2023

|    |  |
|----|--|
| 31 | "NI - with year end of January 2023<br>Final income tax return filling and payment of balance income tax liability"                          |
| 31 | "NI - with year end of January 2024<br>1st Provisional return filling and 50% payment of full year's income tax liability"                   |
| 31 | "NI - with year end of July 2023<br>Amendment of provisional return filling and the balance 50% payment of full year's income tax liability" |
| 31 | "IND - with year end of January 2023<br>Final income tax return filling and payment of balance income tax liability if any"                  |
| 31 | "IND - with year end of April 2024<br>1st provisional return filling and 25% payment of full year's tax liability"                           |
| 31 | "IND - with year end of January 2024<br>2nd amendment of provisional return filling and 25% payment of full year's tax liability"            |
| 31 | "IND - with year end of October 2023<br>3rd amendment of provisional return filling and 25% payment of full year's tax liability"            |
| 31 | "IND - with year end of July 2023<br>4th amendment of provisional return filling and 25% payment of full year's tax liability"               |

July

07

|    | Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|----|-----|-----|-----|-----|-----|-----|-----|
| 26 | 30  | 31  |     |     |     |     | 1   |
| 27 | 2   | 3   | 4   | 5   | 6   | 7   | 8   |
| 28 | 9   | 10  | 11  | 12  | 13  | 14  | 15  |
| 29 | 16  | 17  | 18  | 19  | 20  | 21  | 22  |
| 30 | 23  | 24  | 25  | 26  | 27  | 28  | 29  |

JULY

## Travel, tourism and leisure

Dynamic businesses need to move with speed and purpose if they want to make the most of opportunities in travel, tourism, and leisure. We understand the global economic cycle and the trends in this industry, from social media and online travel agent impacts, to new age consumers, green operations and emerging market challenges. At Grant Thornton, we know exactly what it takes to succeed in this rapidly changing sector.

## MONTHLY COMPLIANCES DUE IN AUGUST 2023

|    |  |
|----|--|
| 2  | Filing of Return and Payment of Local Hotel Tax for the month of July 2023 |
| 15 | Filing of Return and Payment of Withholding Tax for the month of July 2023 |
| 15 | Filing of Return and Payment of VAT for the month of July 2023             |
| 15 | Filing of Return and Payment of Excise Duty for the month of July 2023     |
| 15 | Filing of Return and Payment of PAYE for the month of July 2023            |
| 15 | Filing of Return and Payment of NSSF for the month of July 2023            |

## INCOME TAX COMPLIANCES DUE IN AUGUST 2023

|    |  |
|----|--|
| 31 | "NI - with year end of February 2023<br>Final income tax return filling and payment of balance income tax liability"                           |
| 31 | "NI - with year end of February 2024<br>1st Provisional return filling and 50% payment of full year's income tax liability"                    |
| 31 | "NI - with year end of August 2023<br>Amendment of provisional return filling and the balance 50% payment of full year's income tax liability" |
| 31 | "IND - with year end of February 2023<br>Final income tax return filling and payment of balance income tax liability"                          |
| 31 | "IND - with year end of May 2024<br>1st provisional return filling and 25% payment of full year's tax liability"                               |
| 31 | "IND - with year end of February 2024<br>2nd amendment of provisional return filling and 25% payment of full year's tax liability"             |
| 31 | "IND - with year end of November 2023<br>3rd amendment of provisional return filling and 25% payment of full year's tax liability"             |
| 31 | "IND - with year end of August 2023<br>4th amendment of provisional return filling and 25% payment of full year's tax liability"               |

August

08

|    | Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|----|-----|-----|-----|-----|-----|-----|-----|
| 31 |     |     | 1   | 2   | 3   | 4   | 5   |
| 32 | 6   | 7   | 8   | 9   | 10  | 11  | 12  |
| 33 | 13  | 14  | 15  | 16  | 17  | 18  | 19  |
| 34 | 20  | 21  | 22  | 23  | 24  | 25  | 26  |
| 35 | 27  | 28  | 29  | 30  | 31  |     |     |

## MONTHLY COMPLIANCES DUE IN SEPTEMBER 2023

|    |   |
|----|---|
| 2  | Filling of Return and Payment of Local Hotel Tax for the month of August 2023 |
| 15 | Filling of Return and Payment of Withholding Tax for the month of August 2023 |
| 15 | Filling of Return and Payment of VAT for the month of August 2023             |
| 15 | Filling of Return and Payment of Excise Duty for the month of August 2023     |
| 15 | Filling of Return and Payment of PAYE for the month of August 2023            |
| 15 | Filling of Return and Payment of NSSF for the month of August 2023            |

## INCOME TAX COMPLIANCES DUE IN SEPTEMBER 2023

|    |   |
|----|---|
| 30 | "NI - with year end of March 2023<br>Final income tax return filling and payment of balance income tax liability"                                 |
| 30 | "NI - with year end of March 2024<br>1st Provisional return filling and 50% payment of full year's income tax liability"                          |
| 30 | "NI - with year end of September 2023<br>Amendment of provisional return filling and the balance 50% payment of full year's income tax liability" |
| 30 | "IND - with year end of March 2023<br>Final income tax return filling and payment of balance income tax liability if any"                         |
| 30 | "IND - with year end of June 2024<br>1st provisional return filling and 25% payment of full year's tax liability"                                 |
| 30 | "IND - with year end of March 2024<br>2nd amendment of provisional return filling and 25% payment of full year's tax liability"                   |
| 30 | "IND - with year end of December 2023<br>3rd amendment of provisional return filling and 25% payment of full year's tax liability"                |
| 30 | "IND - with year end of September 2023<br>4th amendment of provisional return filling and 25% payment of full year's tax liability"               |

September 09

|    | Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|----|-----|-----|-----|-----|-----|-----|-----|
| 35 |     |     |     |     |     | 1   | 2   |
| 36 | 3   | 4   | 5   | 6   | 7   | 8   | 9   |
| 37 | 10  | 11  | 12  | 13  | 14  | 15  | 16  |
| 38 | 17  | 18  | 19  | 20  | 21  | 22  | 23  |
| 39 | 24  | 25  | 26  | 27  | 28  | 29  | 30  |

## Industrial products

Industrial products industry is one of the most complex and challenging industries. Consolidation, new competition and demanding new owners continue to reshape the competitive landscape, even turning marginal competitors into stronger ones. Grant Thornton understands how to navigate your toughest challenges, with an integrated approach that translates into more powerful results across the whole business.

## MONTHLY COMPLIANCES DUE IN OCTOBER 2023

|    |   |
|----|---|
| 2  | Filing of Return and Payment of Local Hotel Tax for the month of September 2023 |
| 15 | Filing of Return and Payment of Withholding Tax for the month of September 2023 |
| 15 | Filing of Return and Payment of VAT for the month of September 2023             |
| 15 | Filing of Return and Payment of Excise Duty for the month of September 2023     |
| 15 | Filing of Return and Payment of PAYE for the month of September 2023            |
| 15 | Filing of Return and Payment of NSSF for the month of September 2023            |
| 31 | Filing of Return and Payment of Local Service Tax for the year 2022/2023        |

## INCOME TAX COMPLIANCES DUE IN OCTOBER 2023

|    |   |
|----|---|
| 31 | "NI - with year end of April 2023<br>Final income tax return filling and payment of balance income tax liability"                               |
| 31 | "NI - with year end of April 2024<br>1st Provisional return filling and 50% payment of full year's income tax liability"                        |
| 31 | "NI - with year end of October 2023<br>Amendment of provisional return filling and the balance 50% payment of full year's income tax liability" |
| 31 | "IND - with year end of April 2023<br>Final income tax return filling and payment of balance income tax liability"                              |
| 31 | "IND - with year end of July 2024<br>1st provisional return filling and 25% payment of full year's tax liability"                               |
| 31 | "IND - with year end of April 2024<br>2nd amendment of provisional return filling and 25% payment of full year's tax liability"                 |
| 31 | "IND - with year end of January 2024<br>3rd amendment of provisional return filling and 25% payment of full year's tax liability"               |
| 31 | "IND - with year end of October 2023<br>4th amendment of provisional return filling and 25% payment of full year's tax liability"               |

October

10

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----|-----|-----|-----|-----|-----|-----|
| 40  | 1   | 2   | 3   | 4   | 5   | 6   |
| 41  | 8   | 9   | 10  | 11  | 12  | 13  |
| 42  | 15  | 16  | 17  | 18  | 19  | 20  |
| 43  | 22  | 23  | 24  | 25  | 26  | 27  |
| 44  | 29  | 30  | 31  |     |     |     |

9 Independence Day

## Services

The service industry has grown consistently because there will always be a demand for human care and intelligence. To unlock growth in the industry, the work ahead will require proactive, far-reaching, often transformational changes, focused on serving customer preferences and continuous quality improvement. We know how to help you to face challenges. Grant Thornton is one of the world's largest professional services network of member firms. We can share with you our experiences in creating a unique identity and winning market share against tough competition.

## MONTHLY COMPLIANCES DUE IN NOVEMBER 2023

|    |   |
|----|---|
| 2  | Filing of Return and Payment of Local Hotel Tax for the month of October 2023 |
| 15 | Filing of Return and Payment of Withholding Tax for the month of October 2023 |
| 15 | Filing of Return and Payment of VAT for the month of October 2023             |
| 15 | Filing of Return and Payment of Excise Duty for the month of October 2023     |
| 15 | Filing of Return and Payment of PAYE for the month of October 2023            |
| 15 | Filing of Return and Payment of NSSF for the month of October 2023            |

## INCOME TAX COMPLIANCES DUE IN NOVEMBER 2023

|    |  |
|----|--|
| 30 | "NI - with year end of May 2023<br>Final income tax return filling and payment of balance income tax liability"                                  |
| 30 | "NI - with year end of May 2024<br>1st Provisional return filling and 50% payment of full year's income tax liability"                           |
| 30 | "NI - with year end of November 2023<br>Amendment of provisional return filling and the balance 50% payment of full year's income tax liability" |
| 30 | "IND - with year end of May 2023<br>Final income tax return filling and payment of balance income tax liability if any"                          |
| 30 | "IND - with year end of August 2024<br>1st provisional return filling and 25% payment of full year's tax liability"                              |
| 30 | "IND - with year end of May 2024<br>2nd amendment of provisional return filling and 25% payment of full year's tax liability"                    |
| 30 | "IND - with year end of February 2024<br>3rd amendment of provisional return filling and 25% payment of full year's tax liability"               |
| 30 | "IND - with year end of November 2023<br>4th amendment of provisional return filling and 25% payment of full year's tax liability"               |

November

11

|    | Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|----|-----|-----|-----|-----|-----|-----|-----|
| 44 |     |     |     | 1   | 2   | 3   | 4   |
| 45 | 5   | 6   | 7   | 8   | 9   | 10  | 11  |
| 46 | 12  | 13  | 14  | 15  | 16  | 17  | 18  |
| 47 | 19  | 20  | 21  | 22  | 23  | 24  | 25  |
| 48 | 26  | 27  | 28  | 29  | 30  |     |     |

## Healthcare

Healthcare is a rapidly growing industry. Providers and commissioners of healthcare face the challenges of rising public expectations, changing demographics, advances in medical technology drive to achieve greater efficiency in the delivery of healthcare services. Grant Thornton focuses on solutions. We pride ourselves on listening to our clients, working in an open and flexible manner and developing innovative, bespoke responses to the issues you face.





# Tax Calendar Year 2023

## MONTHLY COMPLIANCES DUE IN DECEMBER 2023

- 2 Filing of Return and Payment of Local Hotel Tax for the month of November 2023
- 15 Filing of Return and Payment of Withholding Tax for the month of November 2023
- 15 Filing of Return and Payment of VAT for the month of November 2023
- 15 Filing of Return and Payment of Excise Duty for the month of November 2023
- 15 Filing of Return and Payment of PAYE for the month of November 2023
- 15 Filing of Return and Payment of NSSF for the month of November 2023

## INCOME TAX COMPLIANCES DUE IN DECEMBER 2023

- 31 "NI - with year end of June 2023  
Final income tax return filling and payment of balance income tax liability"
- 31 "NI - with year end of June 2024  
1st Provisional return filling and 50% payment of full year's income tax liability"
- 31 "NI - with year end of December 2023  
Amendment of provisional return filling and the balance 50% payment of full year's income tax liability"
- 31 "IND - with year end of June 2023  
Final income tax return filling and payment of balance income tax liability"
- 31 "IND - with year end of September 2024  
1st provisional return filling and 25% payment of full year's tax liability"
- 31 "IND - with year end of June 2024  
2nd amendment of provisional return filling and 25% payment of full year's tax liability"
- 31 "IND - with year end of March 2024  
3rd amendment of provisional return filling and 25% payment of full year's tax liability"
- 31 "IND - with year end of December 2023  
4th amendment of provisional return filling and 25% payment of full year's tax liability"

## December 12

| Sun   | Mon | Tue | Wed | Thu | Fri | Sat |
|-------|-----|-----|-----|-----|-----|-----|
| 48 31 |     |     |     |     | 1   | 2   |
| 49 3  | 4   | 5   | 6   | 7   | 8   | 9   |
| 50 10 | 11  | 12  | 13  | 14  | 15  | 16  |
| 51 17 | 18  | 19  | 20  | 21  | 22  | 23  |
| 52 24 | 25  | 26  | 27  | 28  | 29  | 30  |

25 Christmas Day • 26 Boxing Day

### Individual private clients

We work closely with private and family-owned businesses, entrepreneurs and individuals. We will get to know your business structure, policies and practices, so we can deliver a personal service that is sensitive and responsive to your own business needs and interests.

**Audit and assurance**

- Financial statement audits
- Grant audits
- Project audits
- Statutory audits
- Stock audits

**Business risk services**

- Internal audit
- Governance and risk management
- Risk modelling services
- Operational advisory and improvement services
- Forensic services

**Transaction services**

- M&A advisory
- Capital markets
- Project financing
- Due diligence
- Feasibility studies
- Valuations
- Corporate finance advisory
- Debt structuring & advisory
- Infrastructure project advisory

**Recovery and reorganisation**

- Corporate restructuring
- Recovery

**Public sector**

- Public sector assurance and consulting
- Dispute management
- Expert dispute resolution and advisory
- Fraud and corruption solutions
- Forensic investigations
- Litigation support
- Asset tracing and verification

**Tax**

- Direct international tax
- Global mobility services
- Indirect international taxes
- Support during KRA audits and compliance checks
- Individual tax
- Transfer pricing

**IT advisory services**

- IT Audit
- Governance & risk management
- Cybersecurity
- Compliance testing
- Shared services – Forensic & due diligence
- Project management and related assurance services
- IT Consulting

**Business process solutions**

- Bookkeeping / financial accounting
- Payroll processing
- Monthly management accounts
- Preparation of financial statements

**Secretarial services**

- Establishing a presence in Uganda
- Incorporation of companies
- Manufacturing and trading licenses
- Work and residence permits
- Statutory compliance
- Corporate governance services

**Human resource solutions**

- Talent Acquisition
- Competency Assessment
- Employee Engagement
- Human Resource Administration
- HR Diagnostics
- Organization Design
- Salary survey and benchmarking
- Out-staffing Services

**For any further information or guidance on other services offered by Grant Thornton, kindly contact us and we shall be pleased to serve you.**

## Office and Tax Contacts in Africa

| Country     | GT Service Office | Tel Numbers   | GT tax Contacts          | Email Address                                    |
|-------------|-------------------|---|--------------------------|--|
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| Botswana    | Gaborone          | +267 3952313  | Dinesh Mallan            | dinesh.mallan@bw.gt.com                          |
| Cameroon    | Douala            | +237 6 96 96 28 28                                    | Jacques Bakelak          | jacques.bakelak@cm.gt.com                        |
| Egypt       | Cairo             | +20 225 744 810<br>+20 225 770 785<br>+20 225 762 490 | Tarek Youssef            | tyoussef@gtegypt.org                             |
| Ethiopia    | Addis Ababa       | +251 (0) 11 552 4085                                  | Seid Abdela Mohammed     | seid.abdella@et.gt.com                           |
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| Ghana       | Accra             | +233 302 779 065                                      | Emmanuel Offei           | emmanuel.offei@boatengoffei.com                  |
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| Ivory Coast | Abidjan           | +225 22 426 650                                       | Jean-Louis Dattie        | jean-louis.dattie@ci.gt.com                      |
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## Office and Tax Contacts in Africa

| Country      | GT Service Office | Tel Numbers  | GT tax Contacts              | Email Address                                     |
|--------------|-------------------|--|------------------------------|---|
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| South Africa | National          | +2711 231 0600   | Veli Ntombela                | veli.ntombela@sng.gt.com                          |
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| Uganda       | Kampala           | +256 200 907 333                                       | Anil Patel                   | tax@ug.gt.com                                     |
| Zambia       | Lusaka            | +260 211227722/8                                       | Rodia M Musonda              | rodia.musonda@zm.gt.com                           |
|              | Kitwe             | +260 212 225 904<br>+260 212 225 733<br>+260 212228574 |                              |   |
| Zimbabwe     | Harare            | +263 4 442511-4  | Christina Muzerengi          | christina@camelsa.co.zw                           |

| January |    |    |    |    |    |    |
|---------|----|----|----|----|----|----|
| Su      | M  | Tu | W  | Th | F  | Sa |
|         | 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 |    |    |    |

| February |    |    |    |    |    |    |
|----------|----|----|----|----|----|----|
| Su       | M  | Tu | W  | Th | F  | Sa |
|          |    |    |    | 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 |    |    |

| March |    |    |    |    |    |    |
|-------|----|----|----|----|----|----|
| Su    | M  | Tu | W  | Th | F  | Sa |
| 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 |

| April |    |    |    |    |    |    |
|-------|----|----|----|----|----|----|
| Su    | M  | Tu | W  | Th | F  | Sa |
|       | 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 |    |    |    |    |

| May |    |    |    |    |    |    |
|-----|----|----|----|----|----|----|
| Su  | M  | Tu | W  | Th | F  | Sa |
|     |    |    | 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 |    |

| June |    |    |    |    |    |    |
|------|----|----|----|----|----|----|
| Su   | M  | Tu | W  | Th | F  | Sa |
| 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 |

| July |    |    |    |    |    |    |
|------|----|----|----|----|----|----|
| Su   | M  | Tu | W  | Th | F  | Sa |
|      | 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 |    |    |    |

| August |    |    |    |    |    |    |
|--------|----|----|----|----|----|----|
| Su     | M  | Tu | W  | Th | F  | Sa |
|        |    |    |    | 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 |

| September |    |    |    |    |    |    |
|-----------|----|----|----|----|----|----|
| Su        | M  | Tu | W  | Th | F  | Sa |
| 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 |    |    |    |    |    |

| October |    |    |    |    |    |    |
|---------|----|----|----|----|----|----|
| Su      | M  | Tu | W  | Th | F  | Sa |
|         |    | 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 |    |    |

| November |    |    |    |    |    |    |
|----------|----|----|----|----|----|----|
| Su       | M  | Tu | W  | Th | F  | Sa |
|          |    |    |    |    | 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 |

| December |    |    |    |    |    |    |
|----------|----|----|----|----|----|----|
| Su       | M  | Tu | W  | Th | F  | Sa |
| 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 |    |    |    |    |