

2025



TRUQUANTUM
CONSULTING

ACCOUNTING • TAX • ADVISORY
IMMIGRATION SERVICES

TruQuantum Consulting

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Who we are

TruQuantum Consulting is an emerging medium-sized consulting company offering accounting, tax and advisory solutions to our clients' day to day business needs.

We believe in working with our clients to develop tailor-made solutions while adding value to their business operations.

TruQuantum has a strong presence in Kenya with clients across the country in government, quasi-government, non-government as well as the private sector through its growing network.



Our Vision

To build an effective team that is competent in the areas of accounting, tax and advisory solutions while upholding our values.



Our Mission

To be a globally recognized business in the areas of accounting, tax and advisory solutions.



Our Company Statement

We seek to build an effective and competent team with a view of becoming a globally recognized business in the areas of finance, accounting, tax and advisory solutions while upholding our values.



Our Values

TruQuantum Consulting seeks to incorporate the following values in providing solutions to our client needs;

- Integrity;
- Quality;
- Pro-activeness;
- Teamwork; and
- Reliability.

All images courtesy of www.pexels.com



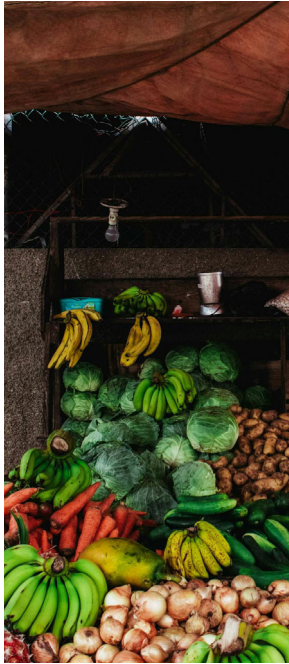
We strive to provide our clients with a holistic service offering.

Accounting Services

We allow you and your staff to focus on the core business of your company and ensure you meet both your business and financial goals, by providing you with accounting solutions.

We outline the accounting services below:

- **Audit & Assurance:** Through our affiliate Kinoti & Company (Firm Practicing Number PF/999), we provide Audit & Assurance services to our clients and ensure compliance with both local and international accounting standards.
- Monthly Book keeping accounting services
- Set up of different Electronic Financial systems including Accounting Packages and capacity building on the same
- Financial Analysis, Monitoring and Reporting
- Accounts Receivables (A/R) and Accounts Payables (A/P) management
- Debt recovery and reconciliation of disputed overdue accounts
- Treasury management and cash flow management cycle
- Stock count and controls
- Fixed Assets Register management including asset tagging
- Compliance – International Financial Reporting Standards (IFRS)
- Project Accounting
- Related party transactions including intercompany accounts and offshore accounts
- Development of the various accounting policies
- Trainings
 - on accounting standards
 - how to improve financial monitoring mainly for start- ups



Tax Services



Tax Compliance Services

- Tax Computation (Current and Deferred tax)
- Rental income computations
- Capital Gains Tax
- Capital Gains Tax - VAT WHT & PAYE
- Payroll processing
- Advice on NSSF & NHIF
- Procuring & maintenance of ETR/ESD
- Custom Duty and Excise duty Advisory (detail below)



Tax Compliance Review and KRA

- Tax due diligence
- Tax compliance review
- Voluntary disclosures
- Managing KRA audits
- Dispute resolutions with KRA
- Assisting with appeals and objections
- Refunds and set-offs of overpayment
- Audit Support



Tax Advisory Services

- Business start-ups - PIN, NSSF and NHIF registration
- Tax structuring
- Application for tax incentives
- Corporate re-organization
- Sale of business
- Winding up
- Estate planning
- Transactions/contract reviews
- Mergers and Acquisitions



Training

- Industry specific
- General tax training



Custom and Excise Duty Services

Customs and excise duty regulations are among the most severe and complex in Kenya and the region.

In our service offering we strive to provide realistic, innovative and accurate expert advice on complex new and existing customs and excise duty regimes. As such ensuring your compliance to mitigate any adverse financial and reputational risk.

Our services include:

- Support on Custom and excise duty compliance
- Customs duty classification and valuation
- Application for advance ruling
- Application for Exemptions
- Customs Post Clearance Audit (PCA) Support
- Assisting with Supply chain analysis/ control review
- Customs and Excise duty support on start-ups and set ups
- General Advice on Customs and Excise duty topical issues
- Training on Custom and excise duty topical issues.

Advisory Services

- Business Process Review
- Human Resources Management
- Corporate Governance Solutions
- Training on topical issues

Immigration Services

We have vibrant immigration consultants working in collaboration with a select team of immigration lawyers that assist in providing both individuals and multinationals with immigration related services including;

- Work permits and passes applications and renewals/extensions
- Permanent residency permits
- Citizenship registration and alien identity cards for expatriate employees and their dependents'
- Immigration advisory services.

Industries

We strive to provide our clients with a holistic service offering that are tailor made ensuring they meet both their business and financial goals. As such we provide solutions which are cognisant of the changing economic environment.

The industries include;

- Agriculture and Agribusiness
- Education
- Estate Planning
- Financial Services – banks, insurance companies and private equity
- Healthcare
- Hospitality and tourism
- Manufacturing
- Media
- Mining
- Not for profits
- Oil and gas – Upstream, Mid-stream and downstream
- Real estate – development, rental
- Retail
- Start-ups, SMEs and Family owned businesses
- Technology, telecommunication and ecommerce
- Transportation and logistics
- Utilities



JANUARY

2025

Mon	Tue	Wed	Thur	Fri	Sat	Sun
		New Year's Day 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		

03

National Industrial Training Authority (NITA) Levy for December 2024.

09

Social Health Insurance Fund (by concession, SHIF) due for December 2024.

PAYE due for December 2024.

Monthly PAYE returns for December 2024.

Affordable Housing Levy for December 2024.

09

Tourism Fund levy returns and payment for December 2024.

NSSF and HELB due for December 2024.

Instalment tax for year-ends

January	25%	(4th for 2025)
April	25%	(3rd for 2025)
July	25%	(2nd for 2025)
September	25%	(1st for 2025)

Farming instalment tax for year-ends

January	25%	(2nd for 2025)
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20

20

Farming instalment tax for year-ends
April 75% (1st for 2025)

File VAT return and pay VAT due for December 2024.

Excise duty payment due date for December 2024.

File Residential Rental Income (RRI) Return and pay tax due for December 2024.

File Digital Services Tax (DST) and Pay DST taxes due for December 2024.

20

File Turnover Tax (ToT) return and pay ToT due for December 2024.

31

File Corporate Income Tax (CIT) self-assessment tax returns for July 2024 year-end.

Pay balance of tax for September 2024 year-end.

Social Health Insurance Fund (SHIF) due for January 2025 (by concession payment can be made on 7th February 2025).



Mon	Tue	Wed	Thur	Fri	Sat	Sun
					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		

05

National Industrial Training Authority (NITA) Levy for January 2025.

07

PAYE due for January 2025.

Monthly PAYE returns for January 2025.

Affordable Housing Levy for January 2025.

SHIF (by concession, SHIF due for January 2025).

07

Tourism Fund levy returns and payment for January 2025.

NSSF and HELB due for January 2025.

20

Instalment tax for year-ends

February	25%	(4th for 2025)
May	25%	(3rd for 2025)
August	25%	(2nd for 2025)
October	25%	(1st for 2025)

Farming instalment tax for year - ends
February 25% (2nd for 2025)

20

Farming instalment tax for year - ends
May 75% (1st for 2025)

File VAT return and pay VAT due for January 2025.

Excise duty payment due date for January 2025.

File Residential Rental Income (RRI) Return and pay tax due for January 2025.

File Digital Services Tax (DST) and Pay DST taxes due for January 2025.

20

File Turnover Tax (ToT) return and pay ToT due for January 2025.

28

File Corporate Income Tax (CIT) self-assessment tax returns for August 2024 year-end.

Pay balance of tax for October 2024 year-end.

Social Health Insurance Fund (SHIF) due for February 2025 (by concession payment can be made on 7th March 2025).



MARCH

2025

Mon	Tue	Wed	Thur	Fri	Sat	Sun
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

05 National Industrial Training Authority (NITA) Levy for February 2025.

07 PAYE due for February 2025.
Monthly PAYE returns for February 2025.
SHIF (by concession, SHIF due for February 2025).
Affordable Housing Levy for February 2025.

07 Tourism Fund levy returns and payment for February 2025.
NSSF and HELB due for February 2025.

20 **Instalment tax for year-ends**
March 25% (4th for 2025)
June 25% (3rd for 2025)
September 25% (2nd for 2025)
November 25% (1st for 2025)

20 **Farming instalment tax for year-ends**
March 25% (2nd for 2025)
June 75% (1st for 2025)
File VAT return and pay VAT due for February 2025.
Excise duty payment due date for February 2025.
File Residential Rental Income (RRI) Return and pay tax due for February 2025.

20 File Digital Services Tax (DST) and Pay DST taxes due for February 2025.
File Turnover Tax (ToT) return and pay ToT due for February 2025.

28 File Corporate Income Tax (CIT) self-assessment tax returns for September 2024 year-end.
Pay balance of tax for November 2024 year-end.



APRIL

2025

Mon	Tue	Wed	Thur	Fri	Sat	Sun
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18 <small>Good Friday</small>	19	20
<small>Easter Monday</small> 21	22	23	24	25	26	27
28	29	30				

01

SHIF due for March 2025 (by concession payment can be made by 9th April 2025).

04

National Industry Training Authority (NITA) Levy for March 2025

09

PAYE due for March 2025.
Monthly PAYE returns for March 2025.
SHIF (by concession, SHIF due for March 2025).

09

Affordable Housing Levy for March 2025.
Tourism Fund levy returns and payment for March 2025.
NSSF and HELB due for March 2025.

17

Individuals – Instalment tax (1st for 2025)
Instalment tax for year-ends
April 25% (4th for 2025)
July 25% (3rd for 2025)
October 25% (2nd for 2025)
December 25% (1st for 2025)

17

Farming instalment tax for year-ends
April 25% (2nd for 2025)
July 75% (1st for 2025)
File VAT return and pay VAT due for March 2025.
Excise duty payment due date for March 2025.
File Residential Rental Income (RRI) Return and pay tax due for March 2025.
File Digital Services Tax (DST) and Pay DST taxes due for March 2025.

17

File Turnover Tax (ToT) return and pay ToT due for March 2025.

30

File Corporate Income Tax (CIT) self-assessment tax returns for October 2024 year-end.
Pay balance of tax for December 2024 year-end.
Individuals-pay balance of tax for 2024 self-assessment tax.
SHIF due for April 2025 (by concession, payment can be made by 9th May 2025).



MAY

2025

Mon	Tue	Wed	Thur	Fri	Sat	Sun
			Labour Day 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	

05 National Industrial Training Authority (NITA) for April 2025.

09 Social Health Insurance Fund (by concession, SHIF due for April 2025).
PAYE due for April 2025.
Monthly PAYE returns for April 2025.
Affordable Housing Levy for April 2025.

09 Tourism Fund levy returns and payment for April 2025.
NSSF and HELB due for April 2025.

20 **Instalment tax for year-ends**
May 25% (4th for 2025)
August 25% (3rd for 2025)
November 25% (2nd for 2025)
January 25% (1st for 2026)

20 **Farming instalment tax for year-ends**
May 25% (2nd for 2025)
August 75% (1st for 2025)
File VAT return and pay VAT due for April 2025.
Excise duty payment due date for April 2025.
File Residential Rental Income (RRI) Return and pay tax due for April 2025.
File Digital Services Tax (DST) and Pay DST taxes due for April 2025.

30 File Turnover Tax (ToT) return and pay ToT due for April 2025.

30 File Corporate Income Tax (CIT) self-assessment tax returns for November 2024 year-end.
Pay balance of tax for January 2025 year-end.
SHIF due for May 2025 (by concession payment can be made by 9th June 2025).



JUNE

2025

Mon	Tue	Wed	Thur	Fri	Sat	Sun
						Madaraka Day 1
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

05 National Industrial Training Authority (NITA) Levy for May 2025.

09 Social Health Insurance Fund (by concession, SHIF due for May 2025). PAYE due for May 2025. Monthly PAYE returns for May 2025. Affordable Housing Levy for May 2025.

09 Tourism Fund levy returns and payment for May 2025. NSSF and HELB due for May 2025.

20 Individuals – Instalment tax (2nd for 2025)
Instalment for year-ends
June 25% (4th for 2025)
September 25% (3rd for 2025)
December 25% (2nd for 2025)
February 25% (1st for 2026)

20 **Farming instalment tax for year-ends**
June 25% (2nd for 2025)
September 75% (1st for 2025)
File VAT return and pay VAT due for May 2025.
Excise duty payment due date for May 2025.
File Residential Rental Income (RRI) Return and pay tax due for May 2025.
File Digital Services Tax (DST) and Pay DST taxes due for May 2025.

20 File Turnover Tax (ToT) return and pay ToT due for May 2025.

30 30 - File Corporate Income Tax (CIT) self-assessment tax returns for December 2024 year-end
Pay balance of tax for February 2025 year-end.
Individuals – file self-assessment returns for the year 2024.



JULY

2025

Mon	Tue	Wed	Thur	Fri	Sat	Sun
	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			

01

SHIF due for June 2025. (by concession payment can be made by 9th July 2025).

04

National Industrial Training Authority (NITA) Levy for June 2025.

09

PAYE due for June 2025.
Monthly PAYE returns for June 2025.

09

Social Health Insurance Fund (by concession, SHIF due for June 2025).
Affordable Housing Levy for June 2025.
Tourism Fund levy returns and payment for June 2025.
NSSF and HELB due for June 2025.

18

Instalment tax for year-ends
July 25% (4th for 2025)
October 25% (3rd for 2025)
January 25% (2nd for 2026)
March 25% (1st for 2026)

18

Farming instalment tax for year-ends
July 25% (2nd for 2025)
October 75% (1st for 2025)

File VAT return and pay VAT due for June 2025.

Excise duty payment due date for June 2025.

File Residential Rental Income (RRI) Return and pay tax due for June 2025.

18

File Digital Services Tax (DST) and Pay DST taxes due for June 2025.

File Turnover Tax (ToT) return and pay ToT due for June 2025.

31

File Corporate Income Tax (CIT) self-assessment tax returns for January 2025 year-end.

Pay balance of tax for March 2025 year-end.



AUGUST

2025

Mon	Tue	Wed	Thur	Fri	Sat	Sun
				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

01

SHIF due for July 2025 (by concession payment can be made by 8th August 2025).

05

National Industrial Training Authority (NITA) Levy for June 2025.

08

SHIF (by concession due for the month of July 2025).
PAYE due for July 2025.

08

Monthly PAYE returns for July 2025.
Affordable Housing Levy for July 2025.
Tourism Fund levy returns and payment for July 2025.

NSSF and HELB due for July 2025.

20

Instalment tax for year-ends

August	25%	(4th for 2025)
November	25%	(3rd for 2025)
February	25%	(2nd for 2026)
April	25%	(1st for 2026)

20

Farming instalment tax for year-ends
August 25% (2nd for 2025)
November 75% (1st for 2025)

File VAT return and pay VAT due for July 2025.

Excise duty payment due date for July 2025.

File Residential Rental Income (RRI) Return and pay tax due for July 2025.

20

File Digital Services Tax (DST) and Pay DST taxes due for July 2025.
File Turnover Tax (ToT) return and pay ToT due for July 2025.

29

File Corporate Income Tax (CIT) self-assessment tax returns for February 2025 year-end.
Pay balance of tax for April 2025 year-end.



SEPTEMBER

2025

Mon	Tue	Wed	Thur	Fri	Sat	Sun
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					

01

SHIF due for August 2025 (by concession payment can be made by 9th September 2025).

05

National Industrial Training Authority (NITA) Levy for August 2025.

09

PAYE due for August 2025.
Monthly PAYE returns for August 2025.
Affordable Housing Levy for August 2025.

09

Social Health Insurance Fund (by concession, SHIF due for August 2025).
Tourism Fund levy returns and payment for August 2025.
NSSF and HELB due for August 2025.

19

Individual - Instalment tax (3rd for 2025)
Instalment tax for year-ends
September 25% (4th for 2025)
December 25% (3rd for 2025)
March 25% (2nd for 2026)
May 25% (1st for 2026)

19

Farming instalment tax for year-ends
September 25% (2nd for 2025)
December 75% (1st for 2025)

File VAT return and pay VAT due for August 2025.

Excise duty payment due date for August 2025.

File Residential Rental Income (RRI) Return and pay tax due for August 2025.

19

File Digital Services Tax (DST) and Pay DST taxes due for August 2025.
File Turnover Tax (ToT) return and pay ToT due for August 2025.

30

File Corporate Income Tax (CIT) self-assessment tax returns for March 2025 year-end.
Pay balance of tax for May 2025 year-end.



OCTOBER

2025

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

- 01** SHIF due for September 2025 (by concession payment can be made by 9th October 2025).
- 03** National Industrial Training Authority (NITA) Levy for September 2025.
- 09** PAYE due for September 2025. Monthly PAYE returns for September 2025. SHIF (by concession, SHIF due for September 2025).

- 09** Affordable Housing Levy for September 2025. Tourism Fund levy returns and payment for September 2025. NSSF and HELB due for September 2025.
- 17** **Instalment tax for year-ends**
 October 25% (4th for 2025)
 January 25% (3rd for 2026)
 April 25% (2nd for 2026)
 June 25% (1st for 2026)

- 17** **Farming instalment tax for year-ends**
 October 25% (2nd for 2025)
 January 75% (1st for 2026)
 File VAT return and pay VAT due for September 2025.
 Excise duty payment due date for September 2025.
 File Residential Rental Income (RRI) Return and pay tax due for September 2025.
 File Digital Services Tax (DST) and Pay DST taxes due for September 2025.

- 17** File Turnover Tax (ToT) return and pay ToT due for September 2025.
- 31** File Corporate Income Tax (CIT) self-assessment tax returns for April 2025 year-end. Pay balance of tax for June 2025 year-end. Social Health Insurance Fund (SHIF) due for October 2025 (by concession payment can be made by 7th November 2025).



Mon	Tue	Wed	Thur	Fri	Sat	Sun
					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

05 National Industrial Training Authority (NITA) Levy for October 2025.

07 PAYE due for October 2025.
Monthly PAYE returns for October 2025.
Social Health Insurance Fund (by concession, SHIF due for October 2025).

07 Tourism Fund levy returns and payment for October 2025.
Affordable Housing Levy for October 2025.
NSSF and HELB due for October 2025.

20 **Instalment/minimum tax for year-ends**
November 25% (4th for 2025)
February 25% (3rd for 2026)
May 25% (2nd for 2026)
July 25% (1st for 2026)

20 **Farming instalment/minimum tax for year-ends**
November 25% (2nd for 2025)
February 75% (1st for 2026)
File VAT return and pay VAT due for October 2025.

Excise duty payment due date for October 2025.
File Residential Rental Income (RRI) Return and pay tax due for October 2025.

20 File Digital Services Tax (DST) and Pay DST taxes due for October 2025.
File Turnover Tax (ToT) return and pay ToT due for October 2025.

28 File Corporate Income Tax (CIT) self-assessment tax returns for May 2025 year-end.
Pay balance of tax for July 2025 year-end.



DECEMBER

2025

Mon	Tue	Wed	Thur	Fri	Sat	Sun
1	2	3	4	5	6	7
8	9	10	11	12 <small>Jamhuri Day</small>	13	14
15	16	17	18	19	20	21
22	23	24	25 <small>Christmas Day</small>	26 <small>Boxing Day</small>	27	28
29	30	31				

01 SHIF due for November 2025 (by concession payment can be made by 9th December 2025).

05 National Industrial Training Authority (NITA) Levy for November 2025.

09 PAYE due for November 2025.
Monthly PAYE returns for November 2025.
Social Health Insurance Fund (by concession, SHIF due for November 2025).

09 Affordable Housing Levy for November 2025.
Tourism Fund levy returns and payment for November 2025.
NSSF and HELB due for November 2025.

19 **Instalment tax for year-ends**
December 25% (4th for 2025)
March 25% (3rd for 2026)
June 25% (2nd for 2026)
August 25% (1st for 2026)

19 **Farming instalment tax for year-ends**
December 25% (2nd for 2025)
March 75% (1st for 2026)

File VAT return and pay VAT due for November 2025.
Excise duty payment due date for November 2025.
File Residential Rental Income (RRI) Return and pay tax due for November 2025.
File Digital Services Tax (DST) and Pay DST taxes due for November 2025.

19 File Turnover Tax (ToT) return and pay ToT due for November 2025.

31 File Corporate Income Tax (CIT) self-assessment tax returns for June 2025 year-end.
Pay balance of tax for August 2025 year-end.
SHIF due for December 2025 (by concession payment can be made by 9th January 2026).

2026

JANUARY

Mon	Tue	Wed	Thur	Fri	Sat	Sun
			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

Mon	Tue	Wed	Thur	Fri	Sat	Sun
						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	

MARCH

Mon	Tue	Wed	Thur	Fri	Sat	Sun
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

APRIL

Mon	Tue	Wed	Thur	Fri	Sat	Sun
		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

Mon	Tue	Wed	Thur	Fri	Sat	Sun
				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

Mon	Tue	Wed	Thur	Fri	Sat	Sun
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					

JULY

Mon	Tue	Wed	Thur	Fri	Sat	Sun
		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

Mon	Tue	Wed	Thur	Fri	Sat	Sun
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

SEPTEMBER

Mon	Tue	Wed	Thur	Fri	Sat	Sun
	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

Mon	Tue	Wed	Thur	Fri	Sat	Sun
			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

Mon	Tue	Wed	Thur	Fri	Sat	Sun
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

DECEMBER

Mon	Tue	Wed	Thur	Fri	Sat	Sun
	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			

