



ACCOUNTING • TAX • ADVISORY  
IMMIGRATION SERVICES

**TruQuantum Consulting**

Nas Apartments No. 1, Milimani Road • P. O. Box 72516-00200 Nairobi, Kenya

**Tel:** +254 20 440 8504 • **Email:** [info@truquantum.co.ke](mailto:info@truquantum.co.ke)

**Website:** [www.truquantum.co.ke](http://www.truquantum.co.ke)



# 2021

## ABOUT US



### Who we are

TruQuantum Consulting is a consulting company offering finance, accounting, tax, advisory solutions and immigration services to our clients' day to day business. We believe in working with our clients to develop tailor-made solutions while adding value to their business operations.



#### Our Vision

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



#### 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, advisory solutions and immigration services while upholding our values.



#### Our Mission

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



#### Our Values

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

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

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# 2021

## OUR SERVICES



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

### Accounting Services

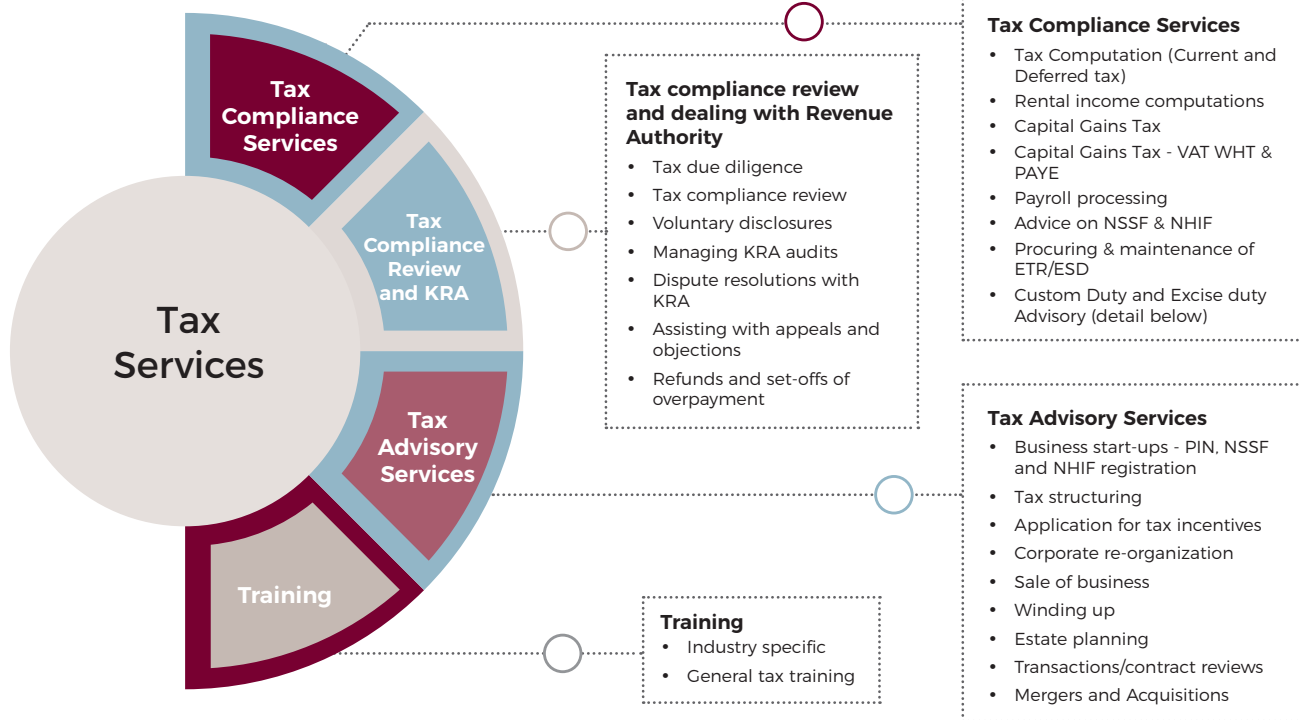
We allow you and your staff to focus on the core business of your company and ensure you meet both your business and financial goals, by providing you with accounting solutions.

We outline the accounting services below:

- 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

# 2021

## OUR SERVICES





# 2021

## OUR SERVICES



### 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 commerce
- Transportation and logistics
- Utilities

# 2021



## JANUARY



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

08

NHIF (by concession NHIF due for December 2020).

PAYE due for December 2020.  
Monthly PAYE returns for December 2020.

Catering levy returns and payment for December 2020.

National Industrial Training Authority (NITA) Levy for December 2020.

15

20

NSSF and HELB due for December 2020.

### Instalment/minimum tax for year-ends

January	25%	(4th for 2021)
April	25%	(3rd for 2021)
July	25%	(2nd for 2021)
September	25%	(1st for 2021)

### Farming instalment/minimum tax for year-ends

January	25%	(2nd for 2021)
April	75%	(1st for 2021)

20

Pay withholding tax due in respect of December 2020 transactions.

File VAT return and pay VAT due for December 2020.

Excise duty payment due date for December 2020.

File Rental Income Return and pay tax due for December 2020.

File Turnover Tax (ToT) return and pay ToT due for December 2020.

29

File Corporate Income Tax (CIT) self-assessment tax returns for July 2020 year-end.

Pay balance of tax for September 2020 year-end.

# 2021



## 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

01

NHIF due for January 2021 (by concession payment can be made on 9th February 2021).

09

PAYE due for January 2021.  
Monthly PAYE returns for January 2021.  
Catering levy returns and payment for January 2021.

09

National Industrial Training Authority (NITA) Levy for January 2021.

15

NSSF and HELB due for January 2021.

19

**Instalment/minimum tax for year-ends**  
February 25% (4th for 2021)  
May 25% (3rd for 2021)  
August 25% (2nd for 2021)  
October 25% (1st for 2021)

19

**Farming instalment/minimum tax for year-ends**  
February 25% (2nd for 2021)  
May 75% (1st for 2021)

Pay withholding tax due in respect of January 2021 transactions.

File VAT return and pay VAT due for January 2021.

Excise duty payment due date for January 2021.

19

File Rental Income Return and pay tax due for January 2021.

File Turnover Tax (ToT) return and pay ToT due for January 2021.

26

File Corporate Income Tax (CIT) self-assessment tax returns for August 2020 year-end.

Pay balance of tax for October 2020 year-end.

# 2021



01

NHIF due for February 2021 (by concession payment can be made on 9th March 2021).

09

PAYE due for February 2021.  
Monthly PAYE returns for February 2021.  
Catering levy returns and payment for February 2021.  
National Industrial Training Authority (NITA) Levy for February 2021.

15

19

NSSF and HELB due for February 2021.

**Instalment/minimum tax for year-ends**

March	25%	(4th for 2021)
June	25%	(3rd for 2021)
September	25%	(2nd for 2021)
November	25%	(1st for 2021)

**Farming instalment/minimum tax for year-ends**

March	25%	(2nd for 2021)
June	75%	(1st for 2021)

19

Pay withholding tax due in respect of February 2021 transactions.

File VAT return and pay VAT due for February 2021.

Excise duty payment due date for February 2021.

File Rental Income Return and pay tax due for February 2021.

19

File Turnover Tax (ToT) return and pay ToT due for February 2021.

31

File Corporate Income Tax (CIT) self-assessment tax returns for September 2020 year-end.  
Pay balance of tax for November 2020 year-end.

## MARCH



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				



# 2021



01

NHIF due for March 2021 (by concession payment can be made by 9th April 2021).

09

PAYE due for March 2021.  
Monthly PAYE returns for March 2021.  
Catering levy returns and payment for March 2021.  
National Industry Training Authority (NITA) Levy for March 2021.

15

NSSF and HELB due for March 2021.

20

Individuals – Instalment tax (1st for 2021)  
**Instalment/minimum tax for year-ends**  
April 25% (4th for 2021)  
July 25% (3rd for 2021)  
October 25% (2nd for 2021)  
December 25% (1st for 2021)

20

**Farming instalment/minimum tax for year-ends**  
April 25% (2nd for 2021)  
July 75% (1st for 2021)  
Pay withholding tax due in respect of March 2021 transactions.  
File VAT return and pay VAT due for March 2021.  
Excise duty payment due date for March 2021.

20

File Rental Income Return and pay tax due for March 2021.  
File Turnover Tax (ToT) return and pay ToT due for March 2021.

30

File Corporate Income Tax (CIT) self-assessment tax returns for October 2020 year-end.  
Pay balance of tax for December 2020 year-end.  
Individuals – pay balance of tax for 2020 self-assessment tax.

## APRIL

Mon	Tue	Wed	Thur	Fri	Sat	Sun
			1	2 Good Friday	3	4
5 Easter Monday	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		



# 2021



07

NHIF (by concession due for the month of April 2021).  
PAYE due for April 2021.  
Monthly PAYE returns for April 2021.  
Catering levy returns and payment for April 2021.  
National Industrial Training Authority (NITA) for April 2021.

14  
20

NSSF and HELB due for April 2021.

**Instalment/minimum tax for year-ends**

May	25%	(4th for 2021)
August	25%	(3rd for 2021)
November	25%	(2nd for 2021)
January	25%	(1st for 2022)

**Farming instalment/ minimum tax for year-ends**

May	25%	(2nd for 2021)
August	75%	(1st for 2021)

20

Pay withholding tax due in respect of April 2021 transactions.

File VAT return and pay VAT due for April 2021.

Excise duty payment due date for April 2021.

File Rental Income Return and pay tax due for April 2021.

20  
31

File Turnover Tax (ToT) return and pay ToT due for April 2021.

File Corporate Income Tax (CIT) self-assessment tax returns for November 2020 year-end.

Pay balance of tax for January 2021 year-end.

NHIF due for May 2021 (by concession payment can be made by 9th June 2021).

## MAY



Mon	Tue	Wed	Thur	Fri	Sat	Sun
					Labour Day	
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

# 2021



09

NHIF (by concession, NHIF due for month of May 2021).  
PAYE due for May 2021.  
Monthly PAYE returns for May 2021.  
Catering levy returns and payment for May 2021.  
National Industrial Training Authority (NITA) Levy for May 2021.

15

18

NSSF and HELB due for May 2021.

Individuals – Instalment tax ( 2nd for 2021)

**Instalment/minimum tax for year-ends**

June	25%	(4th for 2021)
September	25%	(3rd for 2021)
December	25%	(2nd for 2021)
February	25%	(1st for 2022)

18

**Farming Instalment/ minimum tax for year-ends**

June	25%	(2nd for 2021)
September	75%	(1st for 2021)

Pay withholding tax due in respect of May 2021 transactions.

File VAT return and pay VAT due for May 2021.

Excise duty payment due date for May 2021.

18

30

File Rental Income Return and pay tax due for May 2021.

File Turnover Tax (ToT) return and pay ToT due for May 2021.

File Corporate Income Tax (CIT) self-assessment tax returns for December 2020 year-end

Pay balance of tax for February 2021 year-end.

Individuals – file self-assessment returns for the year 2020.

## JUNE



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

# 2021



## 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	

01

NHIF due for June 2021 (by concession payment can be made by 9th July 2021).

09

PAYE due for June 2021.  
Monthly PAYE returns for June 2021.  
Catering levy returns and payment for June 2021.  
National Industrial Training Authority (NITA) Levy for June 2021.

15

20

NSSF and HELB due for June 2021.

### Instalment/minimum tax for year-ends

July	25%	(4th for 2021)
October	25%	(3rd for 2021)
January	25%	(2nd for 2022)
March	25%	(1st for 2022)

### Farming instalment/ minimum tax for year-ends

July	25%	(2nd for 2021)
October	75%	(1st for 2021)

20

Pay withholding tax due in respect of June 2021 transactions.

File VAT return and pay VAT due for June 2021.

Excise duty payment due date for June 2021.

File Rental Income Return and pay tax due for June 2021.

File Turnover Tax (ToT) return and pay ToT due for June 2021.

31

File Corporate Income Tax (CIT) self-assessment tax returns for January 2021 year-end.

Pay balance of tax for March 2021 year-end.



# 2021



## AUGUST



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

09

NHIF (by concession due for the month of July 2021.  
PAYE due for July 2021.  
Monthly PAYE returns for July 2021.  
Catering levy returns and payment for July 2021.  
National Industrial Training Authority (NITA) Levy for July 2021.

13  
20

NSSF and HELB due for July 2021.

### Instalment/minimum tax for year-ends

August	25%	(4th for 2021)
November	25%	(3rd for 2021)
February	25%	(2nd for 2022)
April	25%	(1st for 2022)

### Farming instalment/ minimum tax for year-ends

August	25%	(2nd for 2021)
November	75%	(1st for 2021)

20

Pay withholding tax due in respect of July 2021 transactions.

File VAT return and pay VAT due for July 2021.

Excise duty payment due date for July 2021.

File Rental Income Return and pay tax due for July 2021.

File Turnover Tax (ToT) return and pay ToT due for July 2021.

31

File Corporate Income Tax (CIT) self-assessment tax returns for February 2021 year-end.

Pay balance of tax for April 2021 year-end.

# 2021



01

NHIF due for August 2021 (by concession payment can be made by 9th September 2021).

09

PAYE due for August 2021.  
Monthly PAYE returns for August 2021.  
Catering levy returns and payment for August 2021.  
National Industrial Training Authority (NITA) Levy for August 2021.

15

20

NSSF and HELB due for August 2021.

Individual - Instalment tax (3rd for 2021)

**Instalment/minimum tax for year-ends**

September	25%	(4th for 2021)
December	25%	(3rd for 2021)
March	25%	(2nd for 2022)
May	25%	(1st for 2022)

20

**Farming instalment/ minimum tax for year-ends**

September	25%	(2nd for 2021)
December	75%	(1st for 2021)

Pay withholding tax due in respect of August 2021 transactions.

File VAT return and pay VAT due for August 2021.

Excise duty payment due date for August 2021.

20

File Rental Income Return and pay tax due for August 2021.

File Turnover Tax (ToT) return and pay ToT due for August 2021.

30

File Corporate Income Tax (CIT) self-assessment tax returns for March 2021 year-end.

Pay balance of tax for May 2021 year-end.



## 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			



# 2021



## 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	Mashujaa Day 20	21	22	23	24
25	26	27	28	29	30	31

01

NHIF due for September 2021 (by concession payment can be made by 9th October 2021).

08

PAYE due for September 2021.  
Monthly PAYE returns for September 2021.  
Catering levy returns and payment for September 2021.  
National Industrial Training Authority (NITA) Levy for September 2021

15

19

NSSF and HELB due for September 2021.

### Instalment/minimum tax for year-ends

October	25%	(4th for 2021)
January	25%	(3rd for 2022)
April	25%	(2nd for 2022)
June	25%	(1st for 2022)

### Farming instalment/ minimum tax for year-ends

October	25%	(2nd for 2021)
January	75%	(1st for 2022)

19

Pay withholding tax due in respect of September 2021 transactions.

File VAT return and pay VAT due for September 2021.

Excise duty payment due date for September 2021.

File Rental Income Return and pay tax due for September 2021.

19

29

File Turnover Tax (ToT) return and pay ToT due for September 2021.

File Corporate Income Tax (CIT) self-assessment tax returns for April 2021 year-end.

Pay balance of tax for June 2021 year-end.

# 2021



## NOVEMBER



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

NHIF due for October 2021 (by concession payment can be made by 9th November 2021).

09

PAYE due for October 2021.  
Monthly PAYE returns for October 2021.  
Catering levy returns and payment for October 2021.  
National Industrial Training Authority (NITA) Levy for October 2021.

13

20

NSSF and HELB due for October 2021.

### Instalment/minimum tax for year-ends

November	25%	(4th for 2021)
February	25%	(3rd for 2022)
May	25%	(2nd for 2022)
July	25%	(1st for 2022)
<b>Farming instalment/ minimum tax for year-ends</b>		
November	25%	(2nd for 2021)
February	75%	(1st for 2022)

20

Pay withholding tax due in respect of October 2021 transactions.

File VAT return and pay VAT due for October 2021.

Excise duty payment due date for October 2021.

File Rental Income Return and pay tax due for October 2021.

20

30

File Turnover Tax (ToT) return and pay ToT due for October 2021.

File Corporate Income Tax (CIT) self-assessment tax returns for May 2021 year-end.

Pay balance of tax for July 2021 year-end.

# 2021



## DECEMBER



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

01

NHIF due for November 2021 (by concession payment can be made by 9th December 2021).

09

PAYE due for November 2021.  
Monthly PAYE returns for November 2021.  
Catering levy returns and payment for November 2021.  
National Industrial Training Authority (NITA) Levy for November 2021

15

20

NSSF and HELB due for November 2021.

### Instalment/minimum tax for year-ends

December	25%	(4th for 2021)
March	25%	(3rd for 2022)
June	25%	(2nd for 2022)
August	25%	(1st for 2022)

### Farming instalment/ minimum tax for year-ends

December	25%	(2nd for 2021)
March	75%	(1st for 2022)

20

Pay withholding tax due in respect of November 2021 transactions.

File VAT return and pay VAT due for November 2021.

Excise duty payment due date for November 2021.

File Rental Income Return and pay tax due for November 2021.

20

31

File Turnover Tax (ToT) return and pay ToT due for November 2021.

File Corporate Income Tax (CIT) self-assessment tax returns for June 2021 year-end.

Pay balance of tax for August 2021 year-end.

NHIF due for December 2021 (by concession payment can be made by 7th January 2022).



# 2022



## JANUARY

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

## 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
	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			

## 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
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

## 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
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

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
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

## NOVEMBER

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				

## 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	