



advansmart
BUSINESS CONSULTANTS

2025

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About us

Advansmart is a firm of Certified Public Accountants in Public Practice registered in the United Republic of Tanzania providing Auditing, Accounting, Tax Advisory, Business Advisory and Training Services. The firm was established in 2010 and registered on 1st October 2014. The firm and its partners are registered with the National Board of Accountants and Auditors (NBAA) for Auditing/Accounting services and Tanzania Revenue Authority (TRA) for Tax Advisory services. The firm and/or its partners are members of Tanzania Association of Accountants (TAA) and Tanzania Association of Tax Consultants (TATC). The firm's Headquarters are located in Morogoro.

Our Values

Care , Integrity , Professionalism , Team Working , Learning

Our Vision

To be a reliable and respected firm in providing quality auditing, accounting, tax advisory, business advisory and training services.

Our Mission

To provide quality and value added auditing, accounting, tax advisory, business advisory, and training services delivered in a timely, efficient and innovative manner by a professional team that use their talents and skills to meet clients' needs.

January | 2025

Sat	Sun	Mon	Tue	Wed	Thu	Fri
				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



1	New Year's Day
7	Filing & payment PAYE, SDL and WHT returns for December 2024
12	Zanzibar Revolution Day
20	Filing & payment VAT return for December 2024
31	Filing & payment NSSF, WCF and HESLB returns for December 2024

February | 2025

Sat	Sun	Mon	Tue	Wed	Thu	Fri
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



7 Filing & payment
PAYE, SDL and WHT returns for
January 2025

20 Filing & payment
VAT return for January 2025

28 Filing & payment
NSSF, WCF and HESLB returns for
January 2025

March | 2025

Sat	Sun	Mon	Tue	Wed	Thu	Fri
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				



1 Ramadhan Start (tentative)

7 Filing & payment
PAYE, SDL and WHT returns for
February 2025

20 Filing & payment
VAT return for February 2025

31 Filing & payment
NSSF, WCF and HESLB returns
for February 2025
Filing income tax estimates for 2025
and payment of first installment

Eid el Fitri (tentative)

April | 2025

Sat	Sun	Mon	Tue	Wed	Thu	Fri
			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		



1	Eid el Fitri (tentative)
7	Filing & payment PAYE, SDL and WHT returns for March 2025 Karume Day
18	Good Friday
20	Filing & payment VAT return for March 2025 Easter Sunday
21	Easter Monday
26	Union Day
30	Filing & payment NSSF, WCF and HESLB returns for March 2025

May | 2025

Sat	Sun	Mon	Tue	Wed	Thu	Fri
					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						



1	Labour Day
7	Filing & payment PAYE, SDL and WHT returns for April 2025
11	Mothers Day
20	Filing & payment VAT return for April 2025
30	Filing & payment NSSF, WCF and HESLB returns for April 2025

June | 2025

Sat	Sun	Mon	Tue	Wed	Thu	Fri
	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				



Eid al Adha (tentative)

PAYE, SDL and WHT returns for May 2025

15 Fathers Day

20 Filing & payment
VAT return for May 2025

30 Filing & payment
NSSF, WCF and HESLB returns for May 2025
Payment of income tax second installment

July | 2025

Sat	Sun	Mon	Tue	Wed	Thu	Fri
			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	



7 Filing & payment
PAYE, SDL and WHT returns for
June 2025
Saba Saba

20 Filing & payment
VAT return for June 2025

31 Filing & payment
NSSF, WCF and HESLB returns for
June 2025

August | 2025

Sat	Sun	Mon	Tue	Wed	Thu	Fri
						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					



7 Filing & payment
PAYE, SDL and WHT returns for July 2025

8 Farmers Day (Nanenane)

20 Filing & payment
VAT return for July 2025

29 Filing & payment
NSSF, WCF and HESLB returns for
July 2025

September 2025

Sat	Sun	Mon	Tue	Wed	Thu	Fri
		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			



5 Maulid Day (tentative)

7 Filing & payment PAYE, SDL and WHT returns for August 2025

20 Filing & payment VAT return for August 2025

30 Filing & payment NSSF, WCF and HESLB returns for August 2025
Payment of income tax third instalment

October | 2025

Sat	Sun	Mon	Tue	Wed	Thu	Fri
				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



1 Advansmart Day (15th Anniversary)

7 Filing & payment PAYE, SDL and WHT returns for September 2025

14 Nyerere Day

20 Filing & payment VAT return for September 2025

31 Filing & payment NSSF, WCF and HESLB returns for September 2025

November | 2025

Sat	Sun	Mon	Tue	Wed	Thu	Fri
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					



7 Filing & payment
PAYE, SDL and WHT returns for October 2025

20 Filing & payment
VAT return for October 2025

28 Filing & payment
NSSF, WCF and HESLB returns for October 2025

December | 2025

Sat	Sun	Mon	Tue	Wed	Thu	Fri
			1	2	3	4
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		



7 Filing & payment
PAYE, SDL and WHT returns for November 2025

9 Independence Day

20 Filing & payment
VAT return for November 2025

24 Chrismas Eve

25 Chrismas Day

26 Boxing Day

31 Filing & payment
NSSF, WCF and HESLB returns for November 2025
Final revision of estimates and Payment of Income tax fourth Instalment

Tax & Statutory Compliance Schedule for 2024/2025

Payroll taxes

Tax type	Rate
Skills and Development Levy (SDL) (Employer)	4.5%
NSSF, PSSSF – up to 10% deductible from employee	20%
Workers Compensation Fund (WCF)	0.5%
Higher Education Loan Board (HESLB) deductible from employee	15%
Pay As You Earn (PAYE) deductible from employee	As per PAYE tax table

Income Tax

Tax type	Rate
Normal entities – based on income (profit)	30%
Alternative minimum tax (AMT) – based on turnover	0.5%
Personal income tax – based on personal income (profit) per tax bracket	8%, 20%, 25%, 30%

Selected Withholding Tax

Tax type	Rate for Resident	Rate for non-resident
Dividend;	5%, 10%	5%, 10%
Interest	10%	10%
Rent	10%	20%
Service fees	5%	15%
Director's fee (Other than full time service)	15%	15%
Payment for goods by government institutions	2%	n/a

Advansmart Academy Training Calendar for 2025

Activities/Event/Course	Date
Training on Accounting Software (Sage/QuickBooks/Tally)	30th – 31st January 2025
Training on Accounting Software (Sage/QuickBooks/Tally)	27th – 28th February 2025
Training for Non-government organizations (NGO)	26th – 28th March 2025
Training on Taxation and Accounting Standards (IPSAS & IFRS)	26th – 28th April 2025
Training on grants, financial and project management	30th May 2025
Training on ICT,digital marketing and Entrepreneurship	30th June 2025
Training on Accounting and updates on tax laws and regulations	28th – 29th August 2025
Training on Procurement and Accounting standards (IPSAS & IFRS)	12th – 14th November 2025
Training on Accounting Software to University Students (sage/QuickBooks/Tally)	27th – 28th November 2025
Training on Accounting Software to University Students (sage/QuickBooks/Tally)	30th – 31st December 2025

Our Services

1 Audit & Assurance services

Financial Statements Audit
Regulatory compliance
Expenditure verification & grants
compliance review
Internal controls and assessments
Organization risk or capacity
assessment
Procurement audit
Forensic audit
Internal auditing

2 Accounts & tax advisory services

IFRS/IPSAS compliant reporting
Corporate reporting
Accounting advisory
Human resources services
Indirect tax services which are
VAT, Customs & excise
Tax reporting & compliance
Tax health check
Tax compliance support

3 Training & business advisory services

Tax training
IFRS/IPSAS advisory & training
ICT advisory & Training
Procurement advisory & training
Accounting software advisory & training
Finance management
HR management
Strategy & operations



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