



Tax Calendar – April 2014

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		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			

Compliance deadlines:

Date	Description
1	Industrial Training Fund - File returns and pay for 2013
9	Pension Contribution; Remit for Mar 2014 (assuming salaries paid on 31st Mar)
10	PAYE; File return and payment for Mar 2014
21	VAT; File return and payment for Mar 2014
21	WHT; File FIRS return and pay for Mar 2014
30	C.I.T; File self assessment and pay 1st instalment for Oct 2013 year-end
30	Transfer Pricing (CIT); File declaration form for Oct 2013 year-end
30	C.I.T; Pay 2nd instalment for Sept 2013 year-end
30	C.I.T; Pay 3rd instalment for Aug 2013 year-end
30	E.T; File returns and pay for Oct 2013 year-end
30	I.T Tax; Make payment for Oct 2013 year-end (if self-assessed)
30	CGT; Make payments for Oct 2013 year-end
30	WHT; File SIRS return and pay for Mar 2014
30	NHF; File deduction and make payment for Mar 2014
30	PPT; Pay 2nd instalment for Feb 2014
30	NSITF; Pay employee compensation contribution for Apr 2014
*April 15 - Tax Academy, Oriental Lekki (Practical session on deferred taxation under IFRS)	