



## Tax Calendar – December 2013

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	31				

### Compliance deadlines:

Date	Description
10	Pension Contribution; Remit for Nov 2013 (assuming salaries paid on 29th Nov)
10	PAYE; File return and payment for Nov 2013
20	VAT; File return and payment for Nov 2013
20	WHT; File FIRS return and pay for Nov 2013
31	C.I.T; File self-assessment for Jun 2013 year-end
31	E.T; File returns for Jun 2013 year-end
31	I.T Tax; File returns for Jun 2013 year-end (if self-assessed)
31	CGT; File returns for Jun 2013 year-end
31	WHT; File SIRS return and pay for Nov 2013
31	NHF; File deduction and make payment for Nov 2013
31	PPT; Pay 10th instalment for October 2013
31	NSITF; Pay employee compensation contribution for Dec 2013
<p><i>*17 December – Join us for PwC Tax Academy @ Oriental Hotel, Lekki</i></p> <p><b>Topic - Tax administration in Nigeria: Understanding the terrain and navigating the landscape</b></p>	