



Tax Calendar – January 2015

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
5	C.I.T; Pay first instalment for Jan, Feb, Mar, Apr, May & June 2014 year-end
5	E.T; Pay for Jan, Feb, Mar, Apr, May & June 2014 year-end
5	I.T Tax; Pay for Jan, Feb, Mar, Apr, May & June 2014 year-end (if self-assessed)
5	CGT; Pay for Jan, Feb, Mar, Apr, May & June 2014 year-end
9	PAYE; File monthly return and remit for Dec 2014
12	Pension contribution; Remit for Dec 2014 (assuming salaries paid 31st Dec 2014)
21	VAT; File return and make payment for Dec 2014
21	WHT; File FIRS return and make payment for Dec 2014
30	CIT; File self-assessment and pay first instalment for July 2014 year-end
30	E.T; File returns and pay for July 2014 year-end
30	I.T Tax; make payment for July 2014 year-end (if self-assessed)
30	CGT; Make payments for July 2014 year-end
30	WHT; File SIRS return and pay for Dec 2014
30	PAYE; File annual return of all emoluments paid to employees in 2014
30	NHF; File deduction and make payment for December 2014
30	PPT; Pay 11th instalment for November 2014
30	NSITF; Pay employee compensation contribution for Jan 2015
*1	New year
*2	Prophet Mohammed's Birthday
*20	Tax Academy, Sheraton Hotel, Ikeja (Key Issues and Practical Challenges in Tax Accounting, Tax Reporting and Disclosure Under IFRS and US GAAP)