



Tax Calendar – July 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 |
|---|---|
| 9 | Pension Contribution; Remit for June 2013 (assuming salaries paid on 28th June) |
| 10 | PAYE; File return and payment for June 2013 |
| 19 | VAT; File return and payment for June 2013 |
| 19 | WHT; File FIRS return and pay for June 2013 |
| 31 | C.I.T; File self assessment for January 2013 year-end |
| 31 | C.I.T; Pay 2nd installment for Dec 2012 year-end |
| 31 | C.I.T; Pay 3rd (final) installment for Nov 2012 year-end |
| 31 | E.T; File returns for Jan 2013 year-end |
| 31 | I.T Tax; File returns for Jan 2013 year-end (if self assessed) |
| 31 | CGT; File returns for Jan 2013 year-end |
| 31 | WHT; File SIRS return and pay for June 2013 |
| 31 | NHF; File deduction and make payment for June 2013 |
| 31 | PPT; Pay 5th installment for May 2013 |
| 31 | NSITF; Pay employee compensation contribution for July 2013 |
| <p><i>*16 July – Join us for PwC Tax Academy @ Sheraton Hotel, Ikeja (Topic - Corporate income taxation: Strategy for effective compliance and planning)</i></p> | |