



## Tax Calendar – June 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
10	PAYE; File return and payment for May 2014
10	Pension Contribution; Remit for May 2014 (assuming salaries paid on 30th May)
20	VAT; File return and payment for May 2014
20	WHT; File FIRS return and pay for May 2014
30	C.I.T; File self-assessment and pay 1st instalment for Dec 2013 year-end
30	Transfer Pricing (CIT); File declaration form for Dec 2013 year-end
30	C.I.T; Pay 2nd instalment for Nov 2013 year-end
30	C.I.T; Pay 3rd (final) instalment for Oct 2013 year-end
30	E.T; File returns and pay for Dec 2013 year-end
30	I.T Tax; Make payment for Dec 2013 year-end (if self-assessed)
30	CGT; Make payments for Dec 2013 year-end
30	WHT; File SIRS return and pay for May 2014
30	NHF; File deduction and make payment for May 2014
30	PPT; Pay 4th instalment for Apr 2014
30	NSITF; Pay employee compensation contribution for June 2014
<i>*June 17 - Tax Academy, Oriental Lekki (Contentious Issues in Companies Income Tax and Petroleum Profits Tax)</i>	