



Tax Calendar – June 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				

Compliance deadlines:

Date	Description
9	Pension Contribution; Remit for May 2015 (assuming salaries paid on 29th May)
10	PAYE; File return and payment for May 2015
19	VAT; File return and payment for May 2015
19	WHT; File FIRS return and pay for May 2015
30	C.I.T; File self-assessment and pay 1st instalment for Dec 2014 year-end
30	Transfer Pricing (CIT); File disclosure form for Dec 2014 year-end
30	C.I.T; Pay 2nd instalment for Nov 2014 year-end
30	C.I.T; Pay 3rd (final) instalment for Oct 2014 year-end
30	E.T; File returns and pay for Dec 2014 year-end
30	I.T Tax; Make payment for Dec 2014 year-end (if self-assessed)
30	CGT; Make payments for Dec 2014 year-end
30	WHT; File SIRS return and pay for May 2015
30	NHF; File deduction and make payment for May 2015
30	PPT; Pay 4th instalment for Apr 2015
30	NSITF; Pay employee compensation contribution for June 2015
*16	Tax Academy - Deductions at Source: Guidance on Withholding Tax Compliance, Withholding VAT, Local Content and Cabotage Levies @ Oriental Hotel, Lekki Lagos from 8.30am