



Tax Calendar – May 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	31

Compliance deadlines:

Date	Description
9	Pension Contribution; Remit for Apr 2014 (assuming salaries paid on 30th Apr)
9	PAYE; File return and payment for Apr 2014
21	VAT; File return and payment for Apr 2014
21	WHT; File FIRS return and pay for Apr 2014
30	C.I.T; File self-assessment and pay 1st instalment for Nov 2013 year-end
30	Transfer Pricing (CIT); File declaration form for Nov 2013 year-end
30	C.I.T; Pay 2nd instalment for Oct 2013 year-end
30	C.I.T; Pay 3rd (final) instalment for Sept 2013 year-end
30	E.T; File returns and pay for Nov 2013 year-end
30	I.T Tax; Make payment for Nov 2013 year-end (if self-assessed)
30	CGT; Make payments for Nov 2013 year-end
30	WHT; File SIRS return and pay for Apr 2014
30	NHF; File deduction and make payment for Apr 2014
30	PPT; Pay 3rd instalment for Mar 2014
30	PPT; File actual tax return and pay balance of tax for 2013 year of assessment
30	NSITF; Pay employee compensation contribution for May 2014
30	Transfer Pricing; File declaration form for 2013 year-end (PPT companies only)
<p><i>*May 20 - Tax Academy @ Sheraton, Ikeja (Pricing Related Party Transactions: Strategy for Compliance with Transfer Pricing Regulations)</i></p>	