



## Tax Calendar – May 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31					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
8	PAYE; File return and payment for Apr 2015
11	Pension Contribution; Remit for Apr 2015 (assuming salaries paid on 30th Apr)
21	VAT; File return and payment for Apr 2015
21	WHT; File FIRS return and pay for Apr 2015
29	C.I.T; File self-assessment and pay 1st instalment for Nov 2014 year-end
29	Transfer Pricing (CIT); File disclosure form for Nov 2014 year-end
29	C.I.T; Pay 2nd instalment for Oct 2014 year-end
29	C.I.T; Pay 3rd (final) instalment for Sept 2014 year-end
29	E.T; File returns and pay for Nov 2014 year-end
29	I.T Tax; Make payment for Nov 2014 year-end (if self-assessed)
29	CGT; Make payments for Nov 2014 year-end
29	WHT; File SIRS return and pay for Apr 2015
29	NHF; File deduction and make payment for Apr 2015
29	PPT; Pay 3rd instalment for Mar 2015
29	PPT; File actual tax return and pay balance of tax for 2014 year of assessment
29	Transfer Pricing; File disclosure form for 2014 year-end (PPT companies only)
29	NSITF; Pay employee compensation contribution for May 2015
*19	<b>Tax Academy</b> - Corporate Income Taxes: Step by Step Computations of Companies Income Tax, Tertiary Education Tax, and Capital Gains Tax @ Sheraton Hotel, Ikeja Lagos from 8.30am