

Tax Calendar – October 2012

Below is the tax calendar for **October 2012** to assist with your tax filing obligations and tracking of payment deadlines.

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 Sept 2012 (assuming salaries paid on 28th Sept)
10	PAYE; File return and payment for Sept 2012
19	VAT; File return and payment for Sept 2012
19	WHT; File FIRS return and pay for Sept 2012
31	C.I.T; File self assessment for Apr 2012 year-end
31	C.I.T; Pay 5th installment for Dec 2011 year-end
31	C.I.T; Pay 6th and final installment for Nov 2011 year-end
31	E.T; File returns for Apr 2012 year-end
31	I.T Tax; File returns for Apr 2012 year-end (if self assessed)
31	CGT; File returns for Apr 2012 year-end
31	WHT; File SIRS return and pay for Sept 2012
31	NHF; File deduction and make payment for Sept 2012
31	PPT; Pay 8th installment for August 2012
31	NSITF; Pay employee compensation contribution for Oct 2012

**The Tax Administration (Self-Assessment) Regulations 2011 has reduced the maximum number of instalments from 6 to 3. Therefore 4th, 5th and 6th instalments of CIT will only be applicable subject to special approval by the FIRS.*