



Tax Calendar – October 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
10	Pension Contribution; Remit for Sept 2014 (assuming salaries paid on 30th Sept)
10	PAYE; File return and payment for Sept 2014
21	VAT; File return and payment for Sept 2014
21	WHT; File FIRS return and pay for Sept 2014
31	C.I.T; File self assessment for Apr 2014 year-end
31	Transfer Pricing (CIT); File declaration form for Apr 2014 year-end
31	E.T; File returns for Apr 2014 year-end
31	I.T Tax; File returns for Apr 2014 year-end (if self assessed)
31	CGT; File returns for Apr 2014 year-end
31	WHT; File SIRS return and pay for Sept 2014
31	NHF; File deduction and make payment for Sept 2014
31	PPT; Pay 8th instalment for August 2014
31	NSITF; Pay employee compensation contribution for Oct 2014
*1	Independence Day
*5	Id el Kabir
*21	Tax Academy, Oriental Lekki (Interpretation and Application of Tax Laws: Exploring Nigerian Tax Cases)