

Tax Calendar – September 2012

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

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30						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

Compliance deadlines:

Date	Description
10	PAYE; File return and payment for Aug 2012
11	Pension Contribution; Remit for Aug 2012 (assuming salaries paid on 31st Aug)
21	VAT; File return and payment for Aug 2012
21	WHT; File FIRS return and pay for Aug 2012
28	C.I.T; File self assessment for Mar 2012 year-end
28	C.I.T; Pay 4th installment for Dec 2011 year-end
28	C.I.T; Pay 5th installment for Nov 2011 year-end
28	C.I.T; Pay 6th and final installment for Oct 2011 year-end
28	E.T; File returns for Mar 2012 year-end
28	I.T Tax; File returns for Mar 2012 year-end (if self assessed)
28	CGT; File returns for Mar 2012 year-end
28	WHT; File SIRS return and pay for August 2012
28	NHF; File deduction and make payment for August 2012
28	PPT; Pay 7th installment for July 2012
28	NSITF; Pay employee compensation contribution for Sep 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.*