

Tax Calendar

TAX CALENDAR – 2024 (Last Dates for Making Payments & Filing Returns)

Month	Day	Period Code	Description	Tax Type Code	
January	1 st	23/24 IV	Betting & Gaming - Annual Levy payment– 4 th Quarter 2023/2024	-	
	7 th	23/24 III	Betting & Gaming Gross Collection payment (15% of Turnover)–December 2023	-	
	15 th	23120	APIT Payment – December 2023	03	
	15 th	23120	AIT/WHT Payment – December 2023	AIT/WHT on Interest	43
				AIT/WHT on Fees & Others	44
	15 th	2340	Statement of Stamp Duty Compounded –4 th Quarter 2023		
	15 th	23120	Stamp Duty Compounded Payment –4 th Quarter 2023	60	
	20 th	23403	SSCL Payment – December 2023	32	
	20 th	2340	SSCL Return – 4 th Quarter 2023		
	20 th	23430	VAT Payment – December 2023	70	
	20 th	23120	VAT on FS - Payment- December 2023	75	
	20 th	23242	VAT on FS - 2 nd Interim Estimate 2023/2024 (Calendar Year Basis - CY)		
	20 th	23/24 III	Betting & Gaming Gross Collection Return – 3 rd Quarter 2023/2024	-	
	31 st	2343	VAT Return - Monthly (December 2023)		
31 st	2340	VAT Return – Quarterly (4 th Quarter 2023)			
February	7 th	23/24 IV	Betting & Gaming Gross Collection Payment (15% of Turnover) – January 2024	-	
	15 th	23243	Corporate Income Tax	02	
			Individual Income Tax	05	
			Partnership Income Tax	09	
	15 th	24010	APIT Payment – January 2024	03	
	15 th	24010	AIT/WHT Payment – January 2024	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	20 th	24101	SSCL Payment – January 2024	32	
20 th	24110	VAT Payment – January 2024	70		
20 th	24010	VAT on FS -Payment- January 2024	75		
28 th	2411	VAT Return – Monthly (January 2024)			

March	7 th	23/24 IV	Betting & Gaming Gross Collection Payment(15% of Turnover) – February 2024	-	
	15 th	24020	APIT Payment – February 2024	03	
	15 th	24020	AIT/WHT Payment – February 2024	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	20 th	24102	SSCL Payment – February 2024	32	
	20 th	24120	VAT Payment – February 2024	70	
	20 th	24020	VAT on FS- Payment- February 2024	75	
31 st	2412	VAT Return – Monthly (February 2024)			
April	1 st	24/25 I	Betting & Gaming - Annual Levy Payment – 1 st Quarter 2024/2025	-	
	7 th	23/24 IV	Betting & Gaming Gross Collection Payment (15% of Turnover) – March 2024	-	
	15 th	24030	APIT Payment – March 2024	03	
		24030	AIT/WHT Payment – March 2024	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	15 th	2410	Statement of Stamp Duty Compounded - 1 st Quarter 2024		
	15 th	24030	Stamp Duty Compounded Payment – 1 st Quarter 2024	60	
	20 th	24103	SSCL Payment – March 2024	32	
	20 th	2410	SSCL Return – 1 st Quarter 2024		
	20 th	24130	VAT Payment – March 2024	70	
	20 th	24030	VAT on FS -Payment- March 2024	75	
	20 th	23242	VAT on FS - 2 nd Interim Estimate 2023/2024 (Assessment Year Basis - AY)		
	20 th	23/24 IV	Betting & Gaming Gross Collection Return – 4 th Quarter 2023/2024	-	
	30 th	2413	VAT Return - Monthly (March 2024)		
	30 th	2410	VAT Return – 1 st Quarter (January - March 2024)		
30 th	2324	AIT/WHT Annual Statement – Year of Assessment 2023/2024			
30 th	2324	APIT Annual Statement of Employers – 2023/2024			
May	7 th	24/25 I	Betting & Gaming Gross Collection Payment (15% of Turnover) – April 2024	-	
	15 th	23244	Corporate Income Tax	02	
			Individual Income Tax	05	
			Partnership Income Tax	09	
	15 th	24040	APIT Payment – April 2024	03	
	15 th	24040	AIT/WHT Payment – April 2024	AIT/WHT on Interest	43
AIT/WHT on Fees and Others				44	
20 th	24201	SSCL Payment – April 2024	32		

	20 th	24210	VAT Payment – April 2024	70	
	20 th	24040	VAT on FS- Payment- April 2024	75	
	31 st	2421	VAT Return – Monthly (April 2024)		
June	7 th	24/25 I	Betting & Gaming Gross Collection Payment (15% of Turnover) – May 2024	-	
	15 th	24050	APIT Payment – May 2024	03	
			AIT/WHT Payment – May 2024	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	20 th	24202	SSCL Payment – May 2024	32	
	20 th	24220	VAT Payment – May 2024	70	
	20 th	24050	VAT on FS -Payment- May 2024	75	
	30 th	2422	VAT Return – Monthly (May 2024)		
	30 th	23240	VAT on FS Final Payment – Taxable Period 2023/2024 (Calendar Year Basis - CY)	75	
	30 th	2324	VAT on FS Return – Calendar Year Basis (CY - January 2023 to December 2023)		
July	1 st	24/25 II	Betting & Gaming - Annual Levy Payment – 2 nd Quarter 2024/2025	-	
	7 th	24/25 I	Betting & Gaming Gross Collection Payment (15% of Turnover) – June 2024	-	
	15 th	24060	APIT Payment – June 2024	03	
			AIT/WHT Payment – June 2024	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	15 th	2420	Statement of Stamp Duty Compounded –2 nd Quarter of 2024		
	15 th	24060	Stamp Duty Compounded - Payment 2 nd Quarter 2024	60	
	20 th	24203	SSCL Payment – June 2024	32	
	20 th	2420	SSCL Return – 2 nd Quarter 2024		
	20 th	24230	VAT Payment – June 2024	70	
	20 th	24060	VAT on FS- Payment- June 2024	75	
	20 th	24251	VAT on FS - 1 st Interim Estimate for 2024/2025 (Calendar Year Basis - CY)		
	20 th	24/25 1	Betting & Gaming Gross Collection Return – 1 st Quarter 2024/2025	-	
	31 st	2423	VAT Return – Monthly (June 2024)		
31 st	2420	VAT Return – Quarterly (April - June 2024)			
August	7 th	24/25 II	Betting & Gaming Gross Collection Payment (15% of Turnover) – July 2024	-	
	15 th	24251	Income Tax – 1 st Instalment of Y/A 2024/2025	Corporate Income Tax	02
				Individual Income Tax	05
				Partnership Income Tax	09
	15 th	2425	Statement of Estimated Tax (SET) – Y/A 2024/2025		
15 th	24070	APIT Payment – July 2024	03		

	15 th	24070	AIT/WHT Payment – July 2024	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	20 th	24301	SSCL Payment – July 2024		32
	20 th	24310	VAT Payment – July 2024		70
	20 th	24070	VAT on FS- Payment – July 2024		75
	31 st	2431	VAT Return – Monthly (July 2024)		
September	7 th	24/25 II	Betting & Gaming Gross Collection Payment (15% of Turnover) – August 2024		-
	15 th	24080	APIT Payment – August 2024		03
	15 th	24080	AIT/WHT Payment – August 2024	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	20 th	24302	SSCL Payment – August 2024		32
	20 th	24320	VAT Payment - August 2024		70
	20 th	24080	VAT on FS -Payment- August 2024		75
	30 th	23240	Income Tax – Final Payment of Y/A 2023/2024	Corporate Income Tax	02
				Individual Income Tax	05
				Partnership Income Tax	09
30 th	2432	VAT Return - Monthly (August 2024)			
30 th	23240	VAT on FS Final Payment – Taxable Period 2023/2024 (Assessment Year Basis - AY)		75	
30 th	2324	VAT on FS Return – Assessment Year Basis (AY - April 2023 to March 2024)			
October	1 st	24/25 III	Betting & Gaming - Annual Levy Payment – 3 rd Quarter 2024/2025		-
	7 th	24/25 II	Betting & Gaming Gross Collection Payment (15% of Turnover) – September 2024		-
	15 th	24090	APIT Payment – September 2024		03
	15 th	23090	AIT/WHT Payment – September 2024	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	15 th	2430	Statement of Stamp Duty Compounded – 3 rd Quarter 2024		
	15 th	24090	Stamp Duty Compounded- payment for 3 rd Quarter 2024		60
	20 th	24303	SSCL Payment – September 2024		32
	20 th	2430	SSCL Return – 3 rd Quarter 2024		
	20 th	24330	VAT Payment – Monthly (September 2024)		70
	20 th	24090	VAT on FS- Payment- September 2024		75
	20 th	24251	VAT on FS - 1 st Interim Estimate for 2024/2025 (Assessment Year Basis - AY)		
	20 th	24/25 II	Betting & Gaming Gross Collection Return – 2 nd Quarter 2024/2025		-
31 st	2433	VAT Return – Monthly (September 2024)			
31 st	2430	VAT Return –Quarterly (July - September 2024)			

November	7 th	24/25 III	Betting & Gaming Gross Collection Payment (15% of Turnover) – October 2024	-	
	15 th	24252	Income Tax – 2 nd Instalment of Y/A 2024/2025	Corporate Income Tax	02
				Individual Income Tax	05
				Partnership Income Tax	09
	15 th	24100	APIT Payment – October 2024	03	
	15 th	24100	AIT/WHT Payment – October 2024	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	20 th	24401	SSCL Payment – October 2024	32	
	20 th	24410	VAT Payment – October 2024	70	
	20 th	24100	VAT on FS- Payment – October 2024	75	
30 th	2324	Income Tax Return – Y/A 2023/2024	Corporate Income Tax		
			Individual Income Tax		
			Partnership Income Tax		
30 th	2441	VAT Return – Monthly (October 2024)			
December	7 th	24/25 III	Betting & Gaming Gross Collection (15% of Turnover) – November 2024	-	
	15 th	24110	APIT Payment – November 2024	03	
	15 th	24110	AIT/WHT Payment - November 2024	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	20 th	24402	SSCL Payment – November 2024	32	
	20 th	24420	VAT Payment – November 2024	70	
	20 th	24110	VAT on FS- Payment- November 2024	75	
	31 st	2442	VAT Return – Monthly (November 2024)		