

**TAX CALENDAR – 2025**  
**(Last Dates for Making Payments & Filing Returns)**

Month	Day	Period Code	Description	Tax Type Code	
January	1	24/25 IV	Betting & Gaming - Annual Levy payment– 4 <sup>th</sup> Quarter 2024/2025	-	
	7	24/25 III	Betting & Gaming Gross Collection payment (15% of Turnover)–December 2024	-	
	15	24120	APIT Payment – December 2024	3	
	15	24120	AIT/WHT Payment – December 2024	AIT/WHT on Interest	43
				AIT/WHT on Fees & Others	44
	15	2440	Statement of Stamp Duty Compounded –4 <sup>th</sup> Quarter 2024		
	15	24120	Stamp Duty Compounded Payment –4 <sup>th</sup> Quarter 2024	60	
	20	24403	SSCL Payment – December 2024	32	
	20	2440	SSCL Return – 4 <sup>th</sup> Quarter 2024 (October – December)		
	20	24430	VAT Payment – December 2024	70	
	20	24120	VAT on FS - Payment- December 2024	75	
	20	24252	VAT on FS - 2 <sup>nd</sup> Interim Estimate 2024/2025 (Calendar Year Basis - CY)		
	20	24/25 III	Betting & Gaming Gross Collection Return – 3 <sup>rd</sup> Quarter 2024/2025	-	
	31	2443	VAT Return - Monthly (December 2024)		
31	2440	VAT Return – Quarterly (4 <sup>th</sup> Quarter 2024)			
February	7	24/25 IV	Betting & Gaming Gross Collection Payment (15% of Turnover) – January 2025	-	
	15	24253	Income Tax – 3 <sup>rd</sup> Instalment of Y/A 2024/2025	Corporate Income Tax	2
				Individual Income Tax	5
				Partnership Income Tax	9
	15	25010	APIT Payment – January 2025	3	
	15	25010	AIT/WHT Payment – January 2025	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	20	25101	SSCL Payment – January 2025	32	
20	25110	VAT Payment – January 2025	70		
20	25010	VAT on FS - Payment- January 2025	75		
28	2511	VAT Return – Monthly (January 2025)			
March	7	24/25 IV	Betting & Gaming Gross Collection Payment(15% of Turnover) – February 2025	-	
	15	25020	APIT Payment – February 2025	3	
	15	25020	AIT/WHT Payment – February 2025	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	20	25102	SSCL Payment – February 2025	32	
	20	25120	VAT Payment – February 2025	70	
	20	25020	VAT on FS- Payment- February 2025	75	
31	2512	VAT Return – Monthly (February 2025)			
April	1	25/26 I	Betting & Gaming - Annual Levy Payment – 1 <sup>st</sup> Quarter 2025/2026	-	
	7	24/25 IV	Betting & Gaming Gross Collection Payment (15% of Turnover) – March 2025	-	
	15	25030	APIT Payment – March 2025	3	
	15	25030	AIT/WHT Payment – March 2025	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	15	2510	Statement of Stamp Duty Compounded - 1 <sup>st</sup> Quarter 2025		
	15	25030	Stamp Duty Compounded Payment – 1 <sup>st</sup> Quarter 2025	60	
	20	25103	SSCL Payment – March 2025	32	
	20	2510	SSCL Return – 1 <sup>st</sup> Quarter 2025 (January – March 2025)		
	20	25130	VAT Payment – March 2025	70	
	20	25030	VAT on FS -Payment- March 2025	75	
	20	24252	VAT on FS - 2 <sup>nd</sup> Interim Estimate 2024/2025 (Assessment Year Basis - AY)		
	20	24/25 IV	Betting & Gaming Gross Collection Return – 4 <sup>th</sup> Quarter 2024/2025	-	
	30	2513	VAT Return - Monthly (March 2025)		
	30	2510	VAT Return – 1 <sup>st</sup> Quarter ( January - March 2025)		
30	2425	AIT/WHT Annual Statement – Year of Assessment 2024/2025			
30	2425	APIT Annual Statement of Employers – 2024/2025			

Month	Day	Period Code	Description	Tax Type Code	
May	7	25/26 I	Betting & Gaming Gross Collection Payment (15% of Turnover) – April 2025	-	
	15	24254	Income Tax – 4 <sup>th</sup> Instalment of Y/A 2024/2025	Corporate Income Tax	2
				Individual Income Tax	5
				Partnership Income Tax	9
	15	25040	APIT Payment – April 2025	3	
	15	25040	AIT/WHT Payment – April 2025	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	20	25201	SSCL Payment – April 2025	32	
20	25210	VAT Payment – April 2025	70		
20	25040	VAT on FS- Payment- April 2025	75		
31	2521	VAT Return – Monthly (April 2025)			
June	7	25/26 I	Betting & Gaming Gross Collection Payment (15% of Turnover) – May 2025	-	
	15	25050	APIT Payment – May 2025	3	
	15	25050	AIT/WHT Payment – May 2025	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	20	25202	SSCL Payment – May 2025	32	
	20	25220	VAT Payment – May 2025	70	
	20	25050	VAT on FS -Payment- May 2025	75	
	30	2522	VAT Return – Monthly (May 2025)		
30	24250	VAT on FS Final Payment – Taxable Period 2024/2025 (Calendar Year Basis - CY)	75		
30	2425	VAT on FS Return – Calendar Year Basis (CY - January 2024 to December 2024)			
July	1	25/26 II	Betting & Gaming - Annual Levy Payment – 2 <sup>nd</sup> Quarter 2025/2026	-	
	7	25/26 I	Betting & Gaming Gross Collection Payment (15% of Turnover) – June 2025	-	
	15	25060	APIT Payment – June 2025	3	
	15	25060	AIT/WHT Payment – June 2025	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	15	2520	Statement of Stamp Duty Compounded –2 <sup>nd</sup> Quarter of 2025		
	15	25060	Stamp Duty Compounded - Payment 2 <sup>nd</sup> Quarter 2025	60	
	20	25203	SSCL Payment – June 2025	32	
	20	2520	SSCL Return – 2 <sup>nd</sup> Quarter 2025		
	20	25230	VAT Payment – June 2025	70	
	20	25060	VAT on FS- Payment- June 2025	75	
	20	25261	VAT on FS - 1 <sup>st</sup> Interim Estimate for 2025/2026 (Calendar Year Basis - CY)		
	20	25/26 I	Betting & Gaming Gross Collection Return – 1 <sup>st</sup> Quarter 2025/2026	-	
31	2523	VAT Return – Monthly (June 2025)			
31	2520	VAT Return – 2 <sup>nd</sup> Quarter ( April - June 2025)			
August	7	25/26 II	Betting & Gaming Gross Collection Payment (15% of Turnover) – July 2025	-	
	15	25261	Income Tax – 1 <sup>st</sup> Instalment of Y/A 2025/2026	Corporate Income Tax	2
				Individual Income Tax	5
				Partnership Income Tax	9
	15	2526	Statement of Estimated Tax ( SET) – Y/A 2025/2026		
	15	25070	APIT Payment – July 2025	3	
	15	25070	AIT/WHT Payment – July 2025	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
20	25301	SSCL Payment – July 2025	32		
20	25310	VAT Payment – July 2025	70		
20	25070	VAT on FS- Payment – July 2025	75		
31	2531	VAT Return – Monthly (July 2025)			

Month	Day	Period Code	Description	Tax Type Code	
September	7	25/26 II	Betting & Gaming Gross Collection Payment (15% of Turnover) – August 2025	-	
	15	25080	APIT Payment – August 2025	3	
	15	25080	AIT/WHT Payment – August 2025	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	20	25302	SSCL Payment – August 2025	32	
	20	25320	VAT Payment - August 2025	70	
	20	25080	VAT on FS -Payment- August 2025	75	
	30	24250	Income Tax – Final Payment of Y/A 2024/2025	Corporate Income Tax	2
				Individual Income Tax	5
				Partnership Income Tax	9
30	2532	VAT Return - Monthly (August 2025)			
30	24250	VAT on FS Final Payment – Taxable Period 2024/2025 (Assessment Year Basis - AY)	75		
30	2425	VAT on FS Return – Assessment Year Basis (AY - April 2024 to March 2025)			
October	1	25/26 III	Betting & Gaming - Annual Levy Payment – 3 <sup>rd</sup> Quarter 2025/2026	-	
	7	25/26 II	Betting & Gaming Gross Collection Payment (15% of Turnover) – September 2025	-	
	15	25090	APIT Payment – September 2025	3	
	15	25090	AIT/WHT Payment – September 2025	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	15	2530	Statement of Stamp Duty Compounded – 3 <sup>rd</sup> Quarter 2025		
	15	25090	Stamp Duty Compounded- payment for 3 <sup>rd</sup> Quarter 2025	60	
	20	25303	SSCL Payment – September 2025	32	
	20	2530	SSCL Return – 3 <sup>rd</sup> Quarter 2025 (July- September 2025)		
	20	25330	VAT Payment – Monthly (September 2025)	70	
	20	25090	VAT on FS- Payment- September 2025	75	
	20	25261	VAT on FS - 1 <sup>st</sup> Interim Estimate for 2025/2026 (Assessment Year Basis - AY)		
	20	25/26 II	Betting & Gaming Gross Collection Return – 2nd Quarter 2025/2026	-	
31	2533	VAT Return – Monthly (September 2025)			
31	2530	VAT Return –Quarterly (July - September 2025)			
November	7	25/26 III	Betting & Gaming Gross Collection Payment (15% of Turnover) – October 2025	-	
	15	25262	Income Tax – 2 <sup>nd</sup> Instalment of Y/A 2025/2026	Corporate Income Tax	2
				Individual Income Tax	5
				Partnership Income Tax	9
	15	25100	APIT Payment – October 2025	3	
	15	25100	AIT/WHT Payment – October 2025	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	20	25401	SSCL Payment – October 2025	32	
20	25410	VAT Payment – October 2025	70		
20	25100	VAT on FS- Payment – October 2025	75		
30	2425	Income Tax Return – Y/A 2024/2025	Corporate Income Tax	2	
			Individual Income Tax	5	
			Partnership Income Tax	9	
30	2541	VAT Return – Monthly (October 2025)			
December	7	25/26 III	Betting & Gaming Gross Collection (15% of Turnover) – November 2025	-	
	15	25110	APIT Payment – November 2025	3	
	15	25110	AIT/WHT Payment - November 2025	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	20	25402	SSCL Payment – November 2025	32	
	20	25420	VAT Payment – November 2025	70	
	20	25110	VAT on FS- Payment- November 2025	75	
31	2542	VAT Return – Monthly (November 2025)			