

## TAX CALENDAR – 2009

(Last Dates for Return filing & Payments)

<b>January</b>	01 <sup>st</sup> - 15 <sup>th*</sup> - 15 <sup>th*</sup> - 15 <sup>th*</sup> - 20 <sup>th</sup> - 20 <sup>th</sup> - 20 <sup>th</sup> - 20 <sup>th</sup> - 31 <sup>st</sup> - 31 <sup>st</sup> -	- Betting & Gaming Levy – 1 <sup>st</sup> Quarter 2009 - PAYE – December 2008 - WHT Deducted – December 2008 - Stamp Duty Compounded – 4 <sup>th</sup> Quarter 2008 - VAT Return & Payment (Monthly) – December 2008 - VAT Return & Payment (Quarterly) – 4 <sup>th</sup> Quarter 2008 - VAT Payment – VAT on Financial Services – December 2008 - ESC Return & Payment – 2008/09 3 <sup>rd</sup> Quarter - VAT Return – VAT on Financial Services - December 2008 - Debits Tax Return & Payment – December 2008
<b>February</b>	15 <sup>th</sup> - 15 <sup>th</sup> - 15 <sup>th</sup> - 20 <sup>th*</sup> - 20 <sup>th</sup> - 20 <sup>th</sup> - 28 <sup>th</sup> - 28 <sup>th</sup> -	- PAYE – January 2009 - Income Tax – 3 <sup>rd</sup> Instalment of Y/A 2008/09 - WHT Deducted – January 2009 - VAT Return & Payment (Monthly) – January 2009 - VAT Payment (Quarterly) – 1 <sup>st</sup> Instalment of 1 <sup>st</sup> Quarter 2009 - VAT Payment – VAT on Financial Services – January 2009 - VAT Return – VAT on Financial Services – January 2009 - Debits Tax Return & Payment – January 2009
<b>March</b>	15 <sup>th</sup> - 15 <sup>th</sup> - 20 <sup>th*</sup> - 20 <sup>th</sup> - 20 <sup>th</sup> - 20 <sup>th</sup> - 31 <sup>st</sup> - 31 <sup>st</sup> -	- PAYE – February 2009 - WHT Deducted – February 2009 - VAT Return & Payment (Monthly) – February 2009 - VAT Payment (Quarterly) – 2 <sup>nd</sup> Instalment of 1 <sup>st</sup> Quarter 2009 - VAT Payment – VAT on Financial Services – February 2009 - Nation Building Levy – 1 <sup>st</sup> Payment – 1 <sup>st</sup> Quarter 2009 - VAT Return – VAT on Financial Services – February 2009 - Debits Tax Return & Payment – February 2009
<b>April</b>	01 <sup>st</sup> - 15 <sup>th</sup> - 15 <sup>th</sup> - 15 <sup>th</sup> - 20 <sup>th</sup> - 20 <sup>th</sup> - 20 <sup>th</sup> - 20 <sup>th</sup> - 20 <sup>th</sup> - 20 <sup>th</sup> - 30 <sup>th</sup> - 30 <sup>th</sup> - 30 <sup>th</sup> -	- Betting & Gaming Levy – 2 <sup>nd</sup> Quarter 2009 - PAYE – March 2009 - WHT Deducted – March 2009 - Stamp Duty Compounded – 1 <sup>st</sup> Quarter 2009 - VAT Return & Payment (Monthly) – March 2009 - VAT Return & Payment (Quarterly) – 1 <sup>st</sup> Quarter 2009 - VAT Payment – VAT on Financial Services – March 2009 - ESC Return & Payment – 2008/09 4 <sup>th</sup> Quarter - Nation Building Levy – Final Payment – 1 <sup>st</sup> Quarter 2009 - PAYE Annual Declaration by Employers – 2008/09 - VAT Return – VAT on Financial Services – March 2009 - Debits Tax Return & Payment – March 2009
<b>May</b>	15 <sup>th</sup> - 15 <sup>th</sup> - 15 <sup>th</sup> - 20 <sup>th*</sup> - 20 <sup>th</sup> - 20 <sup>th</sup> -	- PAYE – April 2009 - Income Tax – 4 <sup>th</sup> Instalment of Y/A 2008/09 - WHT Deducted – April 2009 - VAT Return & Payment (Monthly) – April 2009 - VAT Payment (Quarterly) – 1 <sup>st</sup> Instalment of 2 <sup>nd</sup> Quarter 2009 - VAT Payment – VAT on Financial Services – April 2009

	20 <sup>th</sup> 31 <sup>st</sup> 31 <sup>st</sup>	- - -	Nation Building Levy – 1 <sup>st</sup> Payment – 2 <sup>nd</sup> Quarter 2009 VAT Return – VAT on Financial Services – April 2009 Debits Tax Return & Payment – April 2009
<b>June</b>	15 <sup>th</sup> 15 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 30 <sup>th</sup> 30 <sup>th</sup>	- - - - - - - -	PAYE – May 2009 WHT Deducted – May 2009 VAT Return & Payment (Monthly) – May 2009 VAT Payment (Quarterly) – 2 <sup>nd</sup> Instalment of 2 <sup>nd</sup> Quarter 2009 VAT Payment – VAT on Financial Services – May 2009 Nation Building Levy – 2 <sup>nd</sup> Payment – 2 <sup>nd</sup> Quarter 2009 VAT Return – VAT on Financial Services – May 2009 Debits Tax Return & Payment – May 2009
<b>July</b>	01 <sup>st</sup> 15 <sup>th</sup> 15 <sup>th</sup> 15 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 31 <sup>st</sup> 31 <sup>st</sup>	- - - - - - - - - - - -	Betting & Gaming Levy – 3 <sup>rd</sup> Quarter 2009 PAYE – June 2009 WHT Deducted – June 2009 Stamp Duty Compounded – 2 <sup>nd</sup> Quarter 2009 VAT Return & Payment (Monthly) – June 2009 VAT Return & Payment (Quarterly) – 2 <sup>nd</sup> Quarter 2009 VAT Payment – VAT on Financial Services – June 2009 ESC Return & Payment – 2009/10 1 <sup>st</sup> Quarter Nation Building Levy – Final Payment – 2 <sup>nd</sup> Quarter 2009 VAT Return – VAT on Financial Services – June 2009 Debits Tax Return & Payment – June 2009
<b>August</b>	15 <sup>th</sup> 15 <sup>th</sup> 15 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 31 <sup>st</sup> 31 <sup>st</sup>	- - - - - - - - - -	PAYE – July 2009 Income Tax – 1 <sup>st</sup> Instalment of Y/A 2009/10 WHT Deducted – July 2009 VAT Return & Payment (Monthly) – July 2009 VAT Payment (Quarterly) – 1 <sup>st</sup> Instalment of 3 <sup>rd</sup> Quarter 2009 VAT Payment – VAT on Financial Services – July 2009 Nation Building Levy – 1 <sup>st</sup> Payment – 3 <sup>rd</sup> Quarter 2009 VAT Return – VAT on Financial Services – July 2009 Debits Tax Return & Payment – July 2009
<b>September</b>	15 <sup>th</sup> 15 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 30 <sup>th</sup> 30 <sup>th</sup> 30 <sup>th</sup> 30 <sup>th</sup>	- - - - - - - - - - -	PAYE – August 2009 WHT Deducted – August 2009 VAT Return & Payment (Monthly) – August 2009 VAT Payment (Quarterly) – 2 <sup>nd</sup> Instalment of 3 <sup>rd</sup> Quarter 2009 VAT Payment – VAT on Financial Services – August 2009 Nation Building Levy – 2 <sup>nd</sup> Payment – 3 <sup>rd</sup> Quarter 2009 Income Tax Return & Final Payment – Y/A 2008/09 15% Tax on Distributable Profits of 2008/09 VAT Return – VAT on Financial Services – August 2009 Debits Tax Return & Payment – August 2009
<b>October</b>	01 <sup>st</sup> 15 <sup>th</sup> 15 <sup>th</sup> 15 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup>	- - - - - -	Betting & Gaming Levy – 4 <sup>th</sup> Quarter 2009 PAYE – September 2009 WHT Deducted – September 2009 Stamp Duty Compounded – 3 <sup>rd</sup> Quarter 2009 VAT Return & Payment (Monthly) – September 2009 VAT Return & Payment (Quarterly) – 3 <sup>rd</sup> Quarter 2009

	20 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 31 <sup>st</sup> 31 <sup>st</sup>	- - - - -	VAT Payment – VAT on Financial Services – September 2009 ESC Return & Payment – 2009/10 2 <sup>nd</sup> Quarter Nation Building Levy – Final Payment – 3 <sup>rd</sup> Quarter 2009 VAT Return – VAT on Financial Services – September 2009 Debits Tax Return & Payment – September 2009
<b>November</b>	15 <sup>th</sup> 15 <sup>th</sup> 15 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 30 <sup>th</sup> 30 <sup>th</sup>	- - - - - - - - -	PAYE – October 2009 Income Tax – 2 <sup>nd</sup> Instalment of Y/A 2009/10 WHT Deducted – October 2009 VAT Return & Payment (Monthly) – October 2009 VAT Payment (Quarterly) – 1 <sup>st</sup> Instalment of 3 <sup>rd</sup> Quarter 2009 VAT Payment – VAT on Financial Services – October 2009 Nation Building Levy – 1 <sup>st</sup> Payment – 4 <sup>th</sup> Quarter 2009 VAT Return – VAT on Financial Services – October 2009 Debits Tax Return & Payment – October 2009
<b>December</b>	15 <sup>th</sup> 15 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 20 <sup>th</sup> 31 <sup>st</sup> 31 <sup>st</sup>	- - - - - - - -	PAYE – November 2009 WHT Deducted – November 2009 VAT Return & Payment (Monthly) – November 2009 VAT Payment (Quarterly) – 2 <sup>nd</sup> Instalment of 3 <sup>rd</sup> Quarter 2009 VAT Payment – VAT on Financial Services – November 2009 Nation Building Levy – 2 <sup>nd</sup> Payment – 4 <sup>th</sup> Quarter 2009 VAT Return – VAT on Financial Services – November 2009 Debits Tax Return & Payment – November 2009

*\* Please note that, if the due date falls on a public or bank holiday, the payment is required to be made before that date.*

### **Social Responsibility Levy (SRL)-**

**SRL is payable** at 1.5% on every income tax (other than on taxes withheld) **payable by companies** for any period commencing on or after April 01, 2008. (Persons other than companies are not liable to SRL effective from April 01, 2008).

### **Discount on Income Tax payable by Individuals**

Any individuals who makes any quarterly self-assessment income tax payment, one month before the due date, is entitled to a 10% discount thereon (not exceeding such percentage on the instalment based on the current year profits).

[<For illustrations click here>](#)