NOTICE TO TAXPAYERS

VALUE ADDED TAX (VAT)

It is a gentle reminder to make the VAT payment and furnish the VAT Return

1. VAT Payment

VAT Payment for the month of October 2026 should be made on or before November 20, 2026

Details of Tax Type Code and Payment Period Code are stated below.

Tax Type Code	70
Period Code	26410
Payment Category	S

- ***Realization of a cheque, bank draft or pay order payment** after the **due date** also will be considered as **a late payment.***
- *Please note that **penalties** shall be imposed on **non-payment** or **late payment of taxes.***

2. Furnishing VAT Return

VAT Return for the following period should be furnished via online on or before November 30, 2026

Details of Filing Frequency, Period and Return Period Code are stated below.

Filing Frequency	Period	Return Peiod Code
Monthly	Month of October	2641

Note:

- **Penalties** will be imposed on any person **fails to submit a return** or making an **incorrect return.**
- In addition, **the input tax credit on local purchases or imports, shall be disallowed for late filing of VAT return by 12 or 24 months from the due date, as stated below.**
  - *VAT paid **on local purchase** invoice should be claimed against the output tax for any taxable period ending on or before the expiry of 12 months from the date of such tax invoice by furnishing the VAT return for that taxable period before expiry of said 12 months.*
  - *VAT paid **on imports** should be claimed against the output tax for any taxable period ending on or before the expiry of 24 months from the date of Custom Declaration by furnishing the VAT return for that taxable period before expiry of said 24 months.*

Commissioner General of Inland Revenue