

TAX CALENDAR – 2026
(Last Dates for Making Payments & Filing Returns)

Month	Day	Period Code	Description	Tax Type Code	
January	1	25/26 IV	Betting & Gaming - Annual Levy payment– 4 th Quarter 2025/2026	-	
	7	25/26 III	Betting & Gaming Gross Collection payment (15% of Turnover)–December 2025	-	
	15	25120	APIT Payment – December 2025	03	
	15	25120	AIT/WHT Payment – December 2025	AIT/WHT on Interest	43
				AIT/WHT on Fees & Others	44
	15	2540	Statement of Stamp Duty Compounded – 4 th Quarter 2025		
	15	25120	Stamp Duty Compounded Payment – 4 th Quarter 2025	60	
	20	25403	SSCL Payment – December 2025	32	
	20	2540	SSCL Return – 4 th Quarter 2025 (October – December)		
	20	25430	VAT Payment – December 2025	70	
	20	25120	VAT on FS – Payment - December 2025	75	
	20	25262	VAT on FS - 2 nd Interim Estimate 2025/2026 (Calendar Year Basis - CY)		
	20	25/26 III	Betting & Gaming Gross Collection Return – 3 rd Quarter 2025/2026	-	
	31	2543	VAT Return - Monthly (December 2025)		
	31	2540	VAT Return – Quarterly (4 th Quarter 2025)		
February	7	25/26 IV	Betting & Gaming Gross Collection Payment (18% of Turnover) – January 2026	-	
	15	25263	Income Tax – 3 rd Instalment of Y/A 2025/2026	Corporate Income Tax	02
				Individual Income Tax	05
				Partnership Income Tax	09
	15	26010	APIT Payment – January 2026	03	
	15	26010	AIT/WHT Payment – January 2026	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	20	26101	SSCL Payment – January 2026	32	
	20	26110	VAT Payment – January 2026	70	
20	26010	VAT on FS - Payment- January 2026	75		
28	2611	VAT Return – Monthly (January 2026)			

March	7	25/26 IV	Betting & Gaming Gross Collection Payment (18% of Turnover) – February 2026	-	
	15	26020	APIT Payment – February 2026	03	
	15	26020	AIT/WHT Payment – February 2026	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	20	26102	SSCL Payment – February 2026	32	
	20	26120	VAT Payment – February 2026	70	
	20	26020	VAT on FS- Payment- February 2026	75	
	31	2612	VAT Return – Monthly (February 2026)		
April	1	26/27 I	Betting & Gaming - Annual Levy Payment – 1 st Quarter 2026/2027	-	
	7	26/27 IV	Betting & Gaming Gross Collection Payment (18% of Turnover) – March 2026	-	
	15	26030	APIT Payment – March 2026	03	
	15	26030	AIT/WHT Payment – March 2026	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	15	2610	Statement of Stamp Duty Compounded - 1 st Quarter 2026		
	15	26030	Stamp Duty Compounded Payment – 1 st Quarter 2026	60	
	20	26103	SSCL Payment – March 2026	32	
	20	2610	SSCL Return – 1 st Quarter 2026 (January – March 2026)		
	20	26130	VAT Payment – March 2026	70	
	20	26030	VAT on FS -Payment- March 2026	75	
	20	25262	VAT on FS - 2 nd Interim Estimate 2025/2026 (Assessment Year Basis - AY)		
	20	25/26 IV	Betting & Gaming Gross Collection Return – 4 th Quarter 2025/2026	-	
	30	2613	VAT Return - Monthly (March 2026)		
	30	2610	VAT Return – 1 st Quarter (January - March 2026)		
30	2526	AIT/WHT Annual Statement – Year of Assessment 2025/2026			
30	2526	APIT Annual Statement of Employers – 2025/2026			
May	7	26/27 I	Betting & Gaming Gross Collection Payment (18% of Turnover) – April 2026	-	
	15	25264	Corporate Income Tax	02	
			Individual Income Tax	05	
			Partnership Income Tax	09	
15	26040	APIT Payment – April 2026	03		

	15	26040	AIT/WHT Payment – April 2026	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	20	26201	SSCL Payment – April 2026		32
	20	26210	VAT Payment – April 2026		70
	20	26040	VAT on FS- Payment- April 2026		75
	31	2621	VAT Return – Monthly (April 2026)		
June	7	26/27 I	Betting & Gaming Gross Collection Payment (18% of Turnover) – May 2026		-
	15	26050	APIT Payment – May 2026		03
	15	26050	AIT/WHT Payment – May 2026	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	20	26202	SSCL Payment – May 2026		32
	20	26220	VAT Payment – May 2026		70
	20	26050	VAT on FS -Payment- May 2026		75
	30	2622	VAT Return – Monthly (May 2026)		
	30	25260	VAT on FS Final Payment – Taxable Period 2025/2026 (Calendar Year Basis - CY)		75
30	2526	VAT on FS Return – Calendar Year Basis (CY - January 2025 to December 2026)			
July	1	26/27 II	Betting & Gaming - Annual Levy Payment – 2 nd Quarter 2026/2027		-
	7	26/27 I	Betting & Gaming Gross Collection Payment (18% of Turnover) – June 2026		-
	15	26060	APIT Payment – June 2026		03
	15	26060	AIT/WHT Payment – June 2026	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	15	2620	Statement of Stamp Duty Compounded – 2 nd Quarter of 2026		
	15	26060	Stamp Duty Compounded - Payment 2 nd Quarter 2026		60
	20	26203	SSCL Payment – June 2026		32
	20	2620	SSCL Return – 2 nd Quarter 2026		
	20	26230	VAT Payment – June 2026		70
	20	26060	VAT on FS- Payment - June 2026		75
	20	26271	VAT on FS - 1 st Interim Estimate for 2026/2027 (Calendar Year Basis - CY)		
	20	26/27 I	Betting & Gaming Gross Collection Return – 1 st Quarter 2026/2027		-
31	2623	VAT Return – Monthly (June 2026)			
31	2620	VAT Return – 2 nd Quarter (April - June 2026)			

August	7	26/27 II	Betting & Gaming Gross Collection Payment (18% of Turnover) – July 2026	-	
	15	26271	Income Tax – 1 st Installment of Y/A 2026/2027	Corporate Income Tax	02
				Individual Income Tax	05
				Partnership Income Tax	09
	15	2627	Statement of Estimated Tax (SET) – Y/A 2026/2027		
	15	26070	APIT Payment – July 2026		03
	15	26070	AIT/WHT Payment – July 2026	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	20	26301	SSCL Payment – July 2026		32
	20	26310	VAT Payment – July 2026		70
20	26070	VAT on FS- Payment – July 2026		75	
31	2631	VAT Return – Monthly (July 2026)			
September	7	26/27 II	Betting & Gaming Gross Collection Payment (18% of Turnover) – August 2026	-	
	15	26080	APIT Payment – August 2026		03
	15	26080	AIT/WHT Payment – August 2026	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	20	26302	SSCL Payment – August 2026		32
	20	26320	VAT Payment - August 2026		70
	20	26080	VAT on FS - Payment- August 2026		75
	30	25260	Income Tax – Final Payment of Y/A 2025/2026	Corporate Income Tax	02
				Individual Income Tax	05
				Partnership Income Tax	09
30	2632	VAT Return - Monthly (August 2026)			
30	25260	VAT on FS Final Payment – Taxable Period 2025/2026 (Assessment Year Basis - AY)		75	
30	2526	VAT on FS Return – Assessment Year Basis (AY - April 2025 to March 2026)			
October	1	26/27 III	Betting & Gaming - Annual Levy Payment – 3 rd Quarter 2026/2027		-
	7	26/27 II	Betting & Gaming Gross Collection Payment (18% of Turnover) – September 2026		-
	15	26090	APIT Payment – September 2026		03
	15	26090	AIT/WHT Payment – September 2026	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
15	2630	Statement of Stamp Duty Compounded – 3 rd Quarter 2026			

	15	26090	Stamp Duty Compounded- payment for 3 rd Quarter 2026	60	
	20	26303	SSCL Payment – September 2026	32	
	20	2630	SSCL Return – 3 rd Quarter 2026 (July- September 2026)		
	20	26330	VAT Payment – Monthly (September 2026)	70	
	20	26090	VAT on FS- Payment - September 2026	75	
	20	26271	VAT on FS - 1 st Interim Estimate for 2026/2027 (Assessment Year Basis - AY)		
	20	26/27 II	Betting & Gaming Gross Collection Return – 2nd Quarter 2026/2027	-	
	31	2633	VAT Return – Monthly (September 2026)		
	31	2630	VAT Return –Quarterly (July - September 2026)		
November	7	26/27 III	Betting & Gaming Gross Collection Payment (18% of Turnover) – October 2026	-	
	15	26272	Income Tax – 2 nd Instalment of Y/A 2026/2027	Corporate Income Tax	02
				Individual Income Tax	05
				Partnership Income Tax	09
	15	26100	APIT Payment – October 2026	03	
	15	26100	AIT/WHT Payment – October 2026	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	20	26401	SSCL Payment – October 2026	32	
	20	26410	VAT Payment – October 2026	70	
	20	26100	VAT on FS- Payment – October 2026	75	
30	2526	Income Tax Return – Y/A 2025/2026	Corporate Income Tax	02	
			Individual Income Tax	05	
			Partnership Income Tax	09	
30	2641	VAT Return – Monthly (October 2026)			
December	7	26/27 III	Betting & Gaming Gross Collection (18% of Turnover) – November 2026	-	
	15	26110	APIT Payment – November 2026	03	
	15	26110	AIT/WHT Payment - November 2026	AIT/WHT on Interest	43
				AIT/WHT on Fees and Others	44
	20	26402	SSCL Payment – November 2026	32	
	20	26420	VAT Payment – November 2026	70	
	20	26110	VAT on FS - Payment- November 2026	75	
	31	2642	VAT Return – Monthly (November 2026)		

