

## Tax Calendar

### TAX CALENDAR – 2023 (Last Dates for Making Payments & filing Returns)

Month	Day	Period Code	Description
January	1 <sup>st</sup>	22/23 IV	Betting & Gaming - Annual Levy payment- 4 <sup>th</sup> Quarter 2022/2023
	7 <sup>th</sup>	22/23 III	Betting & Gaming Gross Collection payment (10% of Turnover)-December 2022
	15 <sup>th</sup>	22120	APIT Payment – December 2022
	15 <sup>th</sup>	22120	WHT/ AIT Payment – December 2022
	15 <sup>th</sup>	2240	Statement of Stamp Duty Compounded –4 <sup>th</sup> Quarter 2022
	15 <sup>th</sup>	22120	Stamp Duty Compounded Payment –4 <sup>th</sup> Quarter 2022
	20 <sup>th</sup>	22403	SSCL Payment – December 2022
	20 <sup>th</sup>	2240	SSCL Return – 4 <sup>th</sup> Quarter 2022
	20 <sup>th</sup>	22430	VAT Payment – December 2022
	20 <sup>th</sup>	22120	VAT on FS - Payment- December 2022
	20 <sup>th</sup>	22232	VAT on FS - 2 <sup>nd</sup> Interim Estimate 2022/2023 (Calendar Year Basis - CY)
	20 <sup>th</sup>	22/23 III	Betting & Gaming Gross Collection Return – 3 <sup>rd</sup> Quarter 2022/2023
	31 <sup>st</sup>	2243	VAT Return - Monthly (December 2022)
	31 <sup>st</sup>	2240	VAT Return – Quarterly (4 <sup>th</sup> Quarter 2022)
February	7 <sup>th</sup>	22/23 IV	Betting & Gaming Gross Collection Payment (10% of Turnover) – January 2023
	15 <sup>th</sup>	22233	Income Tax – 3 <sup>rd</sup> Instalment of Y/A 2022/2023
	15 <sup>th</sup>	23010	APIT Payment – January 2023
	15 <sup>th</sup>	23010	WHT/ AIT Payment – January 2023
	20 <sup>th</sup>	23101	SSCL Payment – January 2023
	20 <sup>th</sup>	23110	VAT Payment – January 2023
	20 <sup>th</sup>	23010	VAT on FS -Payment- January 2023
	28 <sup>th</sup>	2311	VAT Return – Monthly (January 2023)
March	7 <sup>th</sup>	22/23 IV	Betting & Gaming Gross Collection Payment(10% of Turnover) – February 2023
	15 <sup>th</sup>	23020	APIT Payment – February 2023
	15 <sup>th</sup>	23020	WHT/ AIT Payment – February 2023
	20 <sup>th</sup>	23102	SSCL Payment – February 2023
	20 <sup>th</sup>	23120	VAT Payment – February 2023
	20 <sup>th</sup>	23020	VAT on FS- Payment- February 2023

Month	Day	Period Code	Description
	31 <sup>st</sup>	2312	VAT Return – Monthly (February 2023)
April	1 <sup>st</sup>	23/24 I	Betting & Gaming - Annual Levy Payment – 1 <sup>st</sup> Quarter 2023/2024
	7 <sup>th</sup>	22/23 IV	Betting & Gaming Gross Collection Payment (10% of Turnover) – March 2023
	15 <sup>th</sup>	23030	APIT Payment – March 2023
	15 <sup>th</sup>	23030	WHT/ AIT Payment – March 2023
	15 <sup>th</sup>	2310	Statement of Stamp Duty Compounded - 1 <sup>st</sup> Quarter 2023
	15 <sup>th</sup>	23030	Stamp Duty Compounded Payment – 1 <sup>st</sup> Quarter 2023
	20 <sup>th</sup>	23103	SSCL Payment – March 2023
	20 <sup>th</sup>	2310	SSCL Return – 1 <sup>st</sup> Quarter 2023
	20 <sup>th</sup>	23130	VAT Payment – March 2023
	20 <sup>th</sup>	23030	VAT on FS -Payment- March 2023
	20 <sup>th</sup>	22232	VAT on FS - 2 <sup>nd</sup> Interim Estimate 2022/2023 (Assessment Year Basis - AY)
	20 <sup>th</sup>	22/23 IV	Betting & Gaming Gross Collection Return – 4 <sup>th</sup> Quarter 2022/2023
	30 <sup>th</sup>	2313	VAT Return - Monthly (March 2023)
	30 <sup>th</sup>	2310	VAT Return – 1 <sup>st</sup> Quarter ( January - March 2023)
	30 <sup>th</sup>	2223	WHT/ AIT Annual Statement – Year of Assessment 2022/2023
30 <sup>th</sup>	2223	APIT Annual Statement of Employers – 2022/2023	
May	7 <sup>th</sup>	23/24 I	Betting & Gaming Gross Collection Payment (10% of Turnover) – April 2023
	15 <sup>th</sup>	22234	Income Tax – 4 <sup>th</sup> Instalment of Y/A 2022/2023
	15 <sup>th</sup>	23040	APIT Payment – April 2023
	15 <sup>th</sup>	23040	WHT/ AIT Payment – April 2023
	20 <sup>th</sup>	23201	SSCL Payment – April 2023
	20 <sup>th</sup>	23210	VAT Payment – April 2023
	20 <sup>th</sup>	23040	VAT on FS- Payment- April 2023
31 <sup>st</sup>	2321	VAT Return – Monthly (April 2023)	
June	7 <sup>th</sup>	23/24 I	Betting & Gaming Gross Collection Payment (10% of Turnover) – May 2023
	15 <sup>th</sup>	23050	APIT Payment – May 2023
	15 <sup>th</sup>	23050	WHT/ AIT Payment – May 2023
	20 <sup>th</sup>	23202	SSCL Payment – May 2023
	20 <sup>th</sup>	23220	VAT Payment – May 2023
	20 <sup>th</sup>	23050	VAT on FS -Payment- May 2023

Month	Day	Period Code	Description
	30 <sup>th</sup>	2322	VAT Return – Monthly (May 2023)
	30 <sup>th</sup>	22230	VAT on FS Final Payment – Taxable Period 2022/2023 (Calendar Year Basis - CY)
	30 <sup>th</sup>	2223	VAT on FS Return – Calendar Year Basis (CY - January 2022 to December 2022)
July	1 <sup>st</sup>	23/24 II	Betting & Gaming - Annual Levy Payment – 2 <sup>nd</sup> Quarter 2023/2024
	7 <sup>th</sup>	23/24 I	Betting & Gaming Gross Collection Payment (10% of Turnover) – June 2023
	15 <sup>th</sup>	23060	APIT Payment – June 2023
	15 <sup>th</sup>	23060	WHT/ AIT Payment – June 2023
	15 <sup>th</sup>	2320	Statement of Stamp Duty Compounded –2 <sup>nd</sup> Quarter of 2023
	15 <sup>th</sup>	23060	Stamp Duty Compounded - Payment 2 <sup>nd</sup> Quarter 2023
	20 <sup>th</sup>	23203	SSCL Payment – June 2023
	20 <sup>th</sup>	2320	SSCL Return – 2 <sup>nd</sup> Quarter 2023
	20 <sup>th</sup>	23230	VAT Payment – June 2023
	20 <sup>th</sup>	23060	VAT on FS- Payment- June 2023
	20 <sup>th</sup>	23241	VAT on FS - 1 <sup>st</sup> Interim Estimate for 2023/2024 (Calendar Year Basis - CY)
	20 <sup>th</sup>	23/24 1	Betting & Gaming Gross Collection Return – 1 <sup>st</sup> Quarter 2023/2024
	31 <sup>st</sup>	2323	VAT Return – Monthly (June 2023)
	31 <sup>st</sup>	2320	VAT Return – Quarterly ( April - June 2023)
	August	7 <sup>th</sup>	23/24 II
15 <sup>th</sup>		23241	Income Tax – 1 <sup>st</sup> Instalment of Y/A 2023/2024
15 <sup>th</sup>		2324	Statement of Estimated Tax ( SET) – Y/A 2023/2024
15 <sup>th</sup>		23070	APIT Payment – July 2023
15 <sup>th</sup>		23070	WHT/ AIT Payment – July 2023
20 <sup>th</sup>		23301	SSCL Payment – July 2023
20 <sup>th</sup>		23310	VAT Payment – July 2023
20 <sup>th</sup>		23070	VAT on FS- Payment – July 2023
31 <sup>st</sup>		2331	VAT Return – Monthly (July 2023)
September	7 <sup>th</sup>	23/24 II	Betting & Gaming Gross Collection Payment (10% of Turnover) – August 2023
	15 <sup>th</sup>	23080	APIT Payment – August 2023
	15 <sup>th</sup>	23080	WHT/ AIT Payment – August 2023
	20 <sup>th</sup>	23302	SSCL Payment – August 2023
	20 <sup>th</sup>	23320	VAT Payment - August 2023
	20 <sup>th</sup>	23080	VAT on FS -Payment- August 2023

Month	Day	Period Code	Description
	30 <sup>th</sup>	22230	Income Tax – Final Payment of Y/A 2022/2023
	30 <sup>th</sup>	2332	VAT Return - Monthly (August 2023)
	30 <sup>th</sup>	22230	VAT on FS Final Payment – Taxable Period 2022/2023 (Assessment Year Basis - AY)
	30 <sup>th</sup>	2223	VAT on FS Return – Assessment Year Basis (AY - April 2022 to March 2023)
October	1 <sup>st</sup>	23/24 III	Betting & Gaming - Annual Levy Payment – 3 <sup>rd</sup> Quarter 2023/2024
	7 <sup>th</sup>	23/24 II	Betting & Gaming Gross Collection Payment (10% of Turnover) – September 2023
	15 <sup>th</sup>	23090	APIT Payment – September 2023
	15 <sup>th</sup>	23090	WHT/ AIT Payment – September 2023
	15 <sup>th</sup>	2330	Statement of Stamp Duty Compounded – 3 <sup>rd</sup> Quarter 2023
	15 <sup>th</sup>	23090	Stamp Duty Compounded- payment for 3 <sup>rd</sup> Quarter 2023
	20 <sup>th</sup>	23303	SSCL Payment – September 2023
	20 <sup>th</sup>	2330	SSCL Return – 3 <sup>rd</sup> Quarter 2023
	20 <sup>th</sup>	23330	VAT Payment – Monthly (September 2023)
	20 <sup>th</sup>	23090	VAT on FS- Payment- September 2023
	20 <sup>th</sup>	23241	VAT on FS - 1 <sup>st</sup> Interim Estimate for 2023/2024 (Assessment Year Basis - AY)
	20 <sup>th</sup>	23/24 II	Betting & Gaming Gross Collection Return – 2nd Quarter 2023/2024
	31 <sup>st</sup>	2333	VAT Return – Monthly (September 2023)
31 <sup>st</sup>	2330	VAT Return –Quarterly (July - September 2023)	
November	7 <sup>th</sup>	23/24 III	Betting & Gaming Gross Collection Payment (10% of Turnover) – October 2023
	15 <sup>th</sup>	23242	Income Tax – 2 <sup>nd</sup> Instalment of Y/A 2023/2024
	15 <sup>th</sup>	23100	APIT Payment – October 2023
	15 <sup>th</sup>	23100	WHT/ AIT Payment – October 2023
	20 <sup>th</sup>	23401	SSCL Payment – October 2023
	20 <sup>th</sup>	23410	VAT Payment – October 2023
	20 <sup>th</sup>	23100	VAT on FS- Payment – October 2023
	30 <sup>th</sup>	2223	Income Tax Return – Y/A 2022/2023
	30 <sup>th</sup>	2341	VAT Return – Monthly (October 2023)
December	7 <sup>th</sup>	23/24 III	Betting & Gaming Gross Collection (10% of Turnover) – November 2023
	15 <sup>th</sup>	23110	APIT Payment – November 2023
	15 <sup>th</sup>	23110	WHT/ AIT Payment – November 2023
	20 <sup>th</sup>	23402	SSCL Payment – November 2023
	20 <sup>th</sup>	23420	VAT Payment – November 2023

Month	Day	Period Code	Description
	20 <sup>th</sup>	23110	VAT on FS- Payment- November 2023
	31 <sup>st</sup>	2342	VAT Return – Monthly (November 2023)