

Due returns and payments	2026											
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Monthly pension contribution validation and payment	14th	13th	13th	14th	14th	12th	14th	14th	14th	14th	13th	14th
Monthly WHT, PAYE and WHVAT returns and payment	15th	13th	13th	15th	15th	15th	15th	14th	15th	15th	13th	15th
Annual PAYE reconciliation and payment of outstanding taxes for 2025 YOA	15th											
Monthly excise duty and VAT on imported service return and payment	21st	20th	20th	21st	21st	19th	21st	21st	18th	21st	20th	21st
Monthly VAT, Levies and CST returns and payment	30th	27th	31st	30th	29th	30th	31st	31st	30th	30th	30th	31st
Self-Assessment return and payment of CIT and GSL for 1st Quarter 2026*			31st									
Employers' Annual Deduction Schedule/Return for 2025 YOA				30th								
Annual Personal Income Tax return for individuals for 2025 YOA					30th							
Annual Corporate Income Tax return and payment for 2025 YOA					30th							
ORC's annual return for 2025 YOA*					30th							
TP return, Local file and Master file for 2025 YOA *					30th							
Self-Assessment return and payment of CIT and GSL for 2nd quarter 2026*						30th						
Self-Assessment return and payment of CIT and GSL for 3rd quarter 2026*									30th			
Self-Assessment return and payment of CIT and GSL for 4th quarter 2026*												31st
CbC report and notification for 2025 YOA**												31st

- Deadline for corporate income tax annual returns and quarterly self-assessments are for companies with December year end.
- Companies with different year ends are required to file these annual returns four months after their year-end.
- Deadline for annual returns can be extended for up to two months upon application to the GRA.

** Deadline for CbC report and notification is for companies with December year end for their group. For companies with different group year end, CbC report and notification is due 12 months after the group's year end.