

# 2025 Calendar

# Our ESG story



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# PwC profile

At PwC, our purpose is to build trust in society and solve important problems.

We are a passionate community of solvers working together in unexpected ways to create solutions that untangle some of the world's most complex problems. We combine perspectives and technologies to create new solutions, and help our clients build trust and make a lasting difference.

We are a network of firms in 149 countries with over 370,000 people who are committed to delivering quality in Assurance, Consulting and Risk Services, Tax and Legal Services and Deals.

## PwC Ghana

We offer professional services to both the private and public sectors in the following industries:

- Consumer and Industrial Products and Services
- Financial Services
- Energy, Utilities and Resources
- Government and Public Sector

PwC Ghana is a member firm of PricewaterhouseCoopers International Limited, each member firm of which is a separate legal entity.

PwC Ghana is located in Accra with a branch office in Sierra Leone, and has over 500 employees and 19 resident partners/directors.



# Our leadership



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**Innovating for Climate Solutions:** To alleviate environmental effects and adapt to climate change, innovative approaches to climate change must be developed. This will advance the transition to a future that is more robust and sustainable.

## January

Mon	Tue	Wed	Thu	Fri	Sat	Sun
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

### Public Holiday(s)

1: New Year's Day  
7: Constitution Day

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### Tax compliance due dates

- 14** **SSP:** Payment for December 2024
- 15** **WHVAT, PAYE and WHT:** Reporting and payment for December 2024
- 21** **VAT, NHIL, GETFL and CHRL** on imported services: Reporting and making payment of tax for December 2024
- 31** **VAT, NHIL, GETFL, CHRL and CST:** Reporting and making payment for December 2024
- MR:** Filing of return and payment of mineral royalties by mining companies for the last quarter of 2024
- CIT:** Filing of quarterly return and payment of tax by upstream oil & gas contractors
- CIT:** Filing of return and making outstanding payment for companies with 30 September year end
- CIT:** Payment of quarterly tax for companies with 31 January, 30 April, 31 July and 31 October year ends
- SSR:** Submission of report for January 2025
- SETP:** Filing of estimate for companies with 31 October year end





**Fostering Employee Wellness and Engagement:** Establishing a nurturing and inspiring work atmosphere that places a high value on mental and physical well-being, promotes career advancement.

## February

Mon	Tue	Wed	Thu	Fri	Sat	Sun
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28		

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### Tax compliance due dates

- 14** **SSP:** Payment for January 2025
- WHVAT, PAYE and WHT:** Reporting and payment for January 2025
- 21** **VAT, NHIL, GETFL and CHRL** on imported services: Reporting and making payment of tax for January 2025
- 28** **VAT, NHIL, GETFL, CHRL and CST:** Reporting and making payment for January 2025
- CIT:** Filing of return and making outstanding payment for companies with 31 October year end
- CIT:** Payment of quarterly tax for companies with 28 February, 31 May, 31 August and 30 November year ends
- SSR:** Submission of report for February 2025
- SETP:** Filing of estimate for companies with 30 November year end



**Integrating Data Security with Sustainable Practices:** Security is a commitment by a business to do the right thing to deliver a responsible business strategy with a data-driven, risk-based approach, to protect people, operations and assets across the globe.

## March



Mon	Tue	Wed	Thu	Fri	Sat	Sun
31					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

### Public Holiday(s)

6: Independence Day  
31: Eid-al-Fitr

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### Tax compliance due dates

- 14** **SSP:** Payment for February 2025
- WHVAT, PAYE and WHT:** Reporting and payment for February 2025
- 21** **VAT, NHIL, GETFL and CHRL on imported services:** Reporting and making payment of tax for February 2025
- 28** **VAT, NHIL, GETFL, CHRL and CST:** Reporting and making payment for February 2025
- CIT:** Filing of return and making outstanding payment for companies with 30 November year end
- CIT:** Payment of quarterly tax for companies with 31 March, 30 June, 30 September and 31 December year ends
- GSL and FSRL:** Payment of quarterly tax for qualifying companies and institutions
- SSR:** Submission of report for March 2025
- SETP:** Filing of estimate for companies with 31 December year end



**Data Security and governance:** To stay viable, businesses will need to keep up with both society's evolving expectations about corporate behaviour and changing business models.

## April



Mon	Tue	Wed	Thu	Fri	Sat	Sun
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

### Public Holiday(s)

18: Good Friday  
21: Easter Monday

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### Tax compliance due dates

- 14** **SSP:** Payment for March 2025
- 15** **WHVAT, PAYE and WHT:** Reporting and payment for March 2025
- 17** **VAT, NHIL, GETFL and CHRL on imported services:** Reporting and making payment of tax for March 2025
- 30** **VAT, NHIL, GETFL, CHRL and CST:** Reporting and making payment for March 2025
- MR:** Filing of return and payment of royalties and GSL by mining companies
- CIT:** Filing of quarterly return and payment of tax by upstream oil & gas contractors
- CIT:** Filing of return and making outstanding payment for companies with 31 December year end
- CIT:** Payment of quarterly tax for companies with 31 January, 30 April, 31 July and 31 October year ends
- EATD:** Filing of schedule for 2024
- PIT:** Filing of individual returns for 2024
- SSR:** Submission of report for April 2025
- SETP:** Filing of estimate for companies with 31 January year end



**CSR Initiatives (Mentorship):** Investing in local communities through educational programs, job training, and sponsored volunteer opportunities.

## May



Mon	Tue	Wed	Thu	Fri	Sat	Sun
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

### Public Holiday(s)

1: Labour Day  
25: African Union Day

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### Tax compliance due dates

- 14** **SSP:** Payment for April 2025
- 15** **WHVAT, PAYE and WHT:** Reporting and payment for April 2025
- 21** **VAT, NHIL, GETFL and CHRL on imported services:** Reporting and making payment of tax for April 2025
- 30** **VAT, NHIL, GETFL, CHRL and CST:** Reporting and making payment for April 2025
- CIT:** Filing of return and making outstanding payment for companies with 31 January year end
- CIT:** Payment of quarterly tax for companies with 28 February, 31 May, 31 August and 30 November year ends
- SSR:** Submission of report for May 2025
- SETP:** Filing of estimate for companies with 28 February year end



**Sustainable Investment for Long-Term Value:** Managing your energy demand isn't a tick in the box or a compliance exercise, it's a way to create value for your business.

## June



Mon	Tue	Wed	Thu	Fri	Sat	Sun
30						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

### Public Holiday(s)

7: Eid-al-Adha

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### Tax compliance due dates

- 13** **SSP:** Payment for May 2025  
**WHVAT, PAYE and WHT:** Reporting and payment for May 2025
- 20** **VAT, NHIL, GETFL and CHRL on imported services:** Reporting and making payment of tax for May 2025
- 30** **VAT, NHIL, GETFL, CHRL and CST:** Reporting and making payments for May 2025  
**CIT:** Filing of return and making outstanding payment for companies with 28 February year end  
**CIT:** Payment of quarterly tax for companies with 31 March, 30 June, 30 September and 31 December year ends  
**GSL and FSRL:** Payment of quarterly tax for qualifying companies and institutions  
**SSR:** Submission of report for June 2025  
**SETP:** Filing of estimate for companies with 31 March year





**Net zero:** Identifying your most effective climate actions and bringing together real-world objectivity, with the right tech and data insights.

## July



Mon	Tue	Wed	Thu	Fri	Sat	Sun
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

### Public Holiday(s)

1: Republic Day

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### Tax compliance due dates

- 14** **SSP:** Payment for June 2025
- 15** **WHVAT, PAYE and WHT:** Reporting and payment for June 2025
- 21** **VAT, NHIL, GETFL and CHRL on imported services:** Reporting and making payment of tax for June 2025
- 31** **VAT, NHIL, GETFL, CHRL and CST:** Reporting and making payment for June 2025
  - MR:** Filing of return and payment of royalties and GSL by mining companies
  - CIT:** Filing of quarterly return and payment of tax by upstream oil & gas contractors
  - CIT:** Filing of return and making outstanding payment for companies with 31 March year end
  - CIT:** Payment of quarterly tax for companies with 31 January, 30 April, 31 July and 31 October year ends
  - SSR:** Submission of report for July 2025
  - SETP:** Filing of estimate for companies with 30 April year





**Corporate Social Responsibility (CSR):** Incorporating responsibility into our company operations helps us succeed in the long run and make a positive impact on the world.

## August

Mon	Tue	Wed	Thu	Fri	Sat	Sun
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

### Public Holiday(s)

4: Founders' Day

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### Tax compliance due dates

- 14** **SSP:** Payment for July 2025
- 15** **WHVAT, PAYE and WHT:** Reporting and payment of July 2025
- 21** **VAT, NHIL, GETFL and CHRL on imported services:** Reporting and making payment of tax for July 2025
- 30** **VAT, NHIL, GETFL, CHRL and CST:** Reporting and making payment of tax for July 2025
- CIT:** Filing of return and making outstanding payment for companies with 30 April year end
- CIT:** Payment of quarterly tax for companies with 28 February, 31 May, 31 August and 30 November year ends
- SSR:** Submission of report for August 2025
- SETP:** Filing of estimate for companies with 31 May year end



**Embracing Diversity and Inclusion:** It is our responsibility to lead with compassion, decency, and a shared vision of a diverse, inclusive, and successful workplace.

## September



Mon	Tue	Wed	Thu	Fri	Sat	Sun
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

### Public Holiday(s)

21: Kwame Nkrumah  
Memorial Day

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### Tax compliance due dates

- 12** **SSP:** Payment for August 2025
- 15** **WHVAT, PAYE and WHT:** Reporting and payment for August 2025
- 19** **VAT, NHIL, GETFL and CHRL on imported services:** Reporting and making payment of tax for August 2025
- 30** **VAT, NHIL, GETFL, CHRL and CST:** Reporting and making payment for August 2025
- CIT:** Filing of return and making outstanding payment for companies with 31 May year end
- CIT:** Payment of quarterly tax for companies with 31 March, 30 June, 30 September and 31 December year ends
- GSL and FSEL:** Payment of quarterly tax for qualifying companies and institutions
- SSR:** Submission of report for September 2025
- SETP:** Filing of estimate for companies with 30 June year end



**Anti-Corruption Measures:** As we move forward, let's reaffirm our commitment to thwarting corruption and encouraging moral behaviour in all facets of our work.

## October



Mon	Tue	Wed	Thu	Fri	Sat	Sun
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

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### Tax compliance due dates

- 14** **SSP:** Payment for September 2025
- 15** **WHVAT, PAYE and WHT:** Reporting and payment for September 2025
- 21** **VAT, NHIL, GETFL and CHRL on imported services:** Reporting and making payment of tax for September 2025
- 31** **VAT, NHIL, GETFL, CHRL and CST:** Reporting and making payment for September 2025
  - MR:** Filing of return and payment of royalties and GSL by mining companies
  - CIT:** Filing of quarterly return and payment of tax by upstream oil & gas contractors
  - CIT:** Filing of return and making outstanding payment for companies with 30 June year end
  - CIT:** Payment of quarterly tax for companies with 31 January, 30 April, 31 July and 31 October year ends
  - SSR:** Submission of report for October 2025
  - SETP:** Filing of estimate for companies with 31 July year end



**Sustainability Reporting:** Sustainability reporting can be a powerful catalyst for accelerating more fundamental business transformation, creating trust and unlocking new sources of value and sustainable growth.

## November



Mon	Tue	Wed	Thu	Fri	Sat	Sun
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

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### Tax compliance due dates

- 14** **SSP:** Payment for October 2025
- WHVAT, PAYE and WHT:** Reporting and payment for October 2025
- 21** **VAT, NHIL, GETFL and CHRL on imported services:** Reporting and making payment of tax for October 2025
- 28** **VAT, NHIL, GETFL, CHRL and CST:** Reporting and making payment for October 2025
- CIT:** Filing of return and making outstanding payment by companies with 31 July year end
- CIT:** Payment of quarterly tax for companies with 28 February, 31 May, 31 August and 30 November year ends
- SSR:** Submission of report for November 2025
- SETP:** Filing of estimate for companies with 31 August year end



**Year in review:** Ending the year with purpose, we remain committed to ESG principles and nurturing relationships that create lasting value and ensuring our actions positively impact the society.

## December

Mon	Tue	Wed	Thu	Fri	Sat	Sun
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

### Public Holiday(s)

5: Farmers' Day  
25: Christmas Day  
26: Boxing Day

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### Tax compliance due dates

- 12** **SSP:** Payment for November 2025
- 15** **WHVAT, PAYE and WHT:** Reporting and payment for November 2025
- 19** **VAT, NHIL, GETFL and CHRL on imported services:** Reporting and making payment of tax for November 2025
- 31** **VAT, NHIL, GETFL, CHRL and CST:** Reporting and making payment for November 2025
- CIT:** Filing of return and making outstanding payment for companies with 31 August year end
- CIT:** Payment of quarterly tax for companies with 31 March, 30 June, 30 September and 31 December year ends
- GSL and FRSL:** Payment of quarterly tax for qualifying companies and institutions
- SSR:** Submission of report for December 2025
- SETP:** Filing of estimate for companies with 30 September year end



# Glossary of terms

CIT	Company Income Tax
CHRL	COVID-19 Health Recovery Levy
CST	Communications Service Tax
EATD	Employers' Annual Tax Deduction
FSRL	Financial Sector Recovery Levy
GETFL	Ghana Education Trust Fund Levy
GSL	Growth and Sustainability Levy
MR	Mineral Royalties
NHIL	National Health Insurance Levy
PAYE	Pay As You Earn
PIT	Personal Income Tax
SETP	Statement of Estimated Tax Payable
SSP	Social Security Payment
SSR	Social Security Report
VAT	Value Added Tax
WHT	Withholding Tax
WHVAT	Withholding Value Added Tax



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This publication has been prepared to remind readers of some general important dates for filing tax returns and making tax payments administered by the Ghana Revenue Authority (GRA). The taxes covered are Income Tax - Company Income Tax, Personal Income Tax, Pay As You Earn and other Withholding Taxes; Financial Sector Recovery Levy; Growth and Sustainability Levy; Value Added Tax, Ghana Education Trust Fund Levy; National Health Insurance Levy; COVID-19 Health Recovery Levy; and Communications Service Tax. Due dates for filing Income Tax estimate and Mineral Royalties returns have also been presented. Additionally, we have provided the due dates for submitting Retirement Contributions reports and making payments to the Social Security and National Insurance Trust and other appropriate approved trustee(s).

Additional and substituted holidays have not been shown in this publication. Historically, if a compliance date is declared a public holiday, the working day preceding the holiday is considered by the GRA as the new date for statutory compliance purposes.

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### Note:

Where the actual due date which falls on a weekend or public holiday, the date indicated is the last working day preceding the actual due date. However, with the introduction of the online filing platforms (Ghana.Gov and Taxpayers Portal), taxpayers can file returns and make payments even on weekends or public holidays.

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