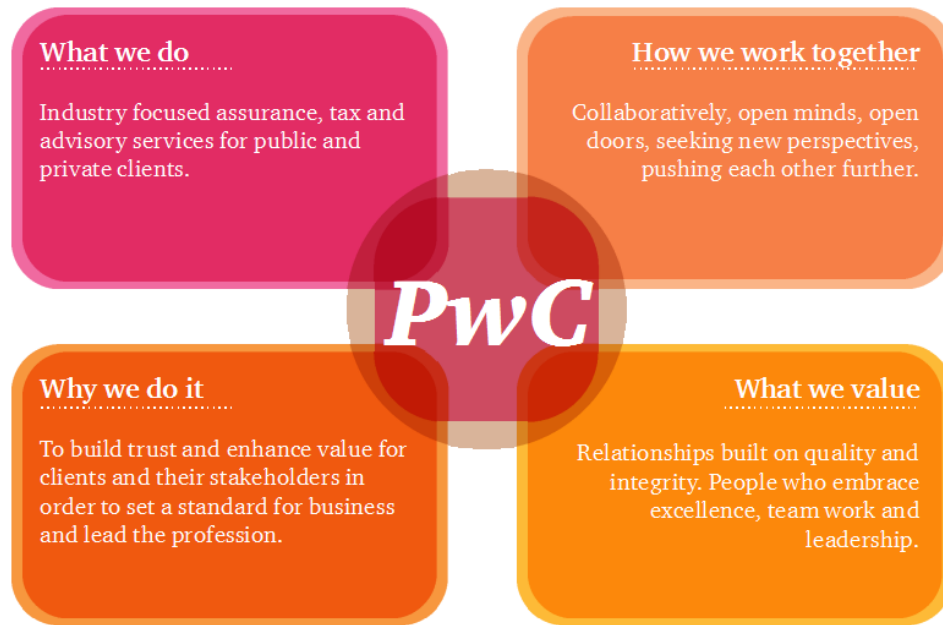


PwC Tax Calendar 2016



The PwC experience



Our brand

The PwC brand is the major unifying force for our network across the world. A clear indication of the value and reputation of the global PwC brand is provided by the results of a recent report on the world's most valuable brands. According to the BrandFinance250 annual report, the PwC brand was one of the only 12 global brands to receive a top rating of AAA+ and the only professional services organisation to be included among the most highly rated brands in the world.

Industry focus

Over a number of years, PwC has aligned its global business around multidisciplinary teams that focus on specific market segments and industries.

In Nigeria, we have developed deep industry experience around the following areas: Public Sector, Consumer & Industrial Products and Services, Financial Services, Telecommunications, Infrastructure, Oil & Gas, Mining, Power etc.

Our team has extensive experience and unrivalled expertise in providing tax compliance and advisory services to clients across diverse industries (in Nigeria and elsewhere). These services are tailored to suit the unique nature/structure of each client including but not limited to rep offices, principal subsidiaries and so on.



About Us

At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 157 countries with more than 208,000 people who are committed to delivering quality in assurance, advisory and tax services.

Find out more and tell us what matters to you by visiting us at www.pwc.com.

We know that value goes beyond a single engagement or a single result. Value is defined by a relationship — one that is born of an intelligent, engaged, collaborative process.

With our African network, our people and experience, we're ready to help you achieve that value wherever you do business.



Tax Calendar – January 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					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						

Compliance deadlines:

Date	Description
4	CGT: Pay for Jan, Feb, Mar, Apr, May & June 2015 year-end
4	CIT: Pay first installment for Jan, Feb, Mar, Apr, May & June 2015 year-end
4	IT Tax: Pay for Jan, Feb, Mar, Apr, May & June 2015 year-end (if self assessed)
4	TET: Pay for Jan, Feb, Mar, Apr, May & June 2015 year-end
8	PAYE: File monthly return and remit for Dec 2015
12	Pension: Remit contribution for Dec 2015 (assuming salaries paid 31 Dec 2015)
21	VAT: File return and make payment for Dec 2015
21	WHT: File FIRS return and make payment for Dec 2015
29	CGT: Make payments for July 2015 year-end
29	CIT: File self assessment and pay first installment for July 2015 year-end
29	CIT: File Transfer Pricing disclosure form for July 2015 year-end
29	IT Tax: Make payment for July 2015 year-end (if self assessed)
29	NHF: File deduction and make payment for December 2015
29	NSITF: Pay employee compensation contribution for Jan 2016
29	PAYE: File annual return of all emoluments paid to employees in 2015
29	PPT: Pay 11th Installment for November 2015
29	TET: File returns and pay for July 2015 year-end
29	WHT: File SIRS returns and pay for Dec 2015

^{*19} **Tax Academy @ Sheraton Hotel, Ikeja from 9.00am. Topic - Dealing with Transaction Taxes: Focus on Value Added Tax and Withholding Taxes.**

Tax Calendar – February 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	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					

Compliance deadlines:

Date	Description
9	Pension: Remit contribution for Jan 2016 (assuming salaries paid on 29 Jan)
10	PAYE: File return and payment for Jan 2016
19	VAT: File return and payment for Jan 2016
19	WHT: File FIRS return and pay for Jan 2016
29	CGT: Make payments for August 2015 year-end
29	CIT: File self assessment and pay first installment for Aug 2015 year-end
29	CIT: File Transfer Pricing disclosure form for Aug 2015 year-end
29	CIT: Pay 2nd installment for Jan, Feb, Mar, Apr, May, June & July 2015 year-end
29	IT Tax: Make payment for August 2015 year-end (if self assessed)
29	NHF: File deduction and make payment for Jan 2016
29	NSITF: Pay employee compensation contribution for Feb 2016
29	PPT: Pay 12th installment for Dec 2015
29	PPT: File estimated tax return for 2016 year of assessment
29	TET: File returns and pay for August 2015 year-end
29	WHT: File SIRS return and pay for Jan 2016
*16	Tax Academy @ Oriental Hotel, Lekki from 9.00am. Topic - Tax Communication and Reporting in the New Era: Keeping Abreast with Legal Requirements and Financial Reporting Standards Imperatives.

Tax Calendar – March 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		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		

Compliance deadlines:

Date	Description
9	Pension: Remit contribution for Feb 2016 (assuming salaries paid on 29 Feb)
10	PAYE: File return and payment for Feb 2016
21	VAT: File return and payment for Feb 2016
21	WHT: File FIRS return and pay for Feb 2016
31	CGT: Make payments for Sept 2015 year-end
31	CIT: File self assessment and pay 1st installment for Sept 2015 year-end
31	CIT: File Transfer Pricing disclosure form for Sep 2015 year-end
31	CIT: Pay 2nd installment for Aug 2015 year-end
31	CIT: Pay 3rd & final installment for Jan, Feb, Mar, Apr, May, June & July 2015 year-end
31	IT Tax: Make payment for Sept 2015 year-end (if self assessed)
31	NHF: File deduction and make payment for Feb 2016
31	NSITF: Pay employee compensation contribution for Mar 2016
31	Levies: Pay Business Premises Renewal Fees and Employees' Development Levy for 2015
31	PAYE: File annual returns and Form A for 2016
31	PPT: Pay 1st installment for Jan 2016
31	TET: File returns and pay for Sept 2015 year-end
31	WHT: File SIRS return and pay for Feb 2016

^{*15} **Tax Academy @ Sheraton Hotel, Ikeja from 9.00am. Topic -** Base Erosion and Profit Shifting: The Immediate and Long term Implications for Businesses Operating in Nigeria.

Nigerian public Holidays

Good Friday- 25 March 2016
Easter Sunday- 27 March 2016
Easter Monday- 28 March 2016



Tax Calendar – April 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					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

Compliance deadlines:

Date	Description
1	ITF: File returns and pay Industrial Training Fund for 2015
8	PAYE: File return and payment for Mar 2016
11	Pension: Remit contribution for Mar 2016 (assuming salaries paid on 31 Mar)
21	VAT: File return and payment for Mar 2016
21	WHT: File FIRS return and pay for Mar 2016
29	CGT: Make payments for Oct 2015 year-end
29	CIT: File self assessment and pay 1st installment for Oct 2015 year-end
29	CIT: File Transfer Pricing disclosure form for Oct 2015 year-end
29	CIT: Pay 2nd installment for Sept 2015 year-end
29	CIT: Pay 3rd installment for Aug 2015 year-end
29	IT Tax: Make payment for Oct 2015 year-end (if self assessed)
29	NHF: File deduction and make payment for Mar 2016
29	NSITF: Pay employee compensation contribution for Apr 2016
29	PPT: Pay 2nd installment for Feb 2016
29	TET: File returns and pay for Oct 2015 year-end
29	WHT: File SIRS return and pay for Mar 2016

*19 **Tax Academy @ Oriental Hotel, Lekki from 9.00am. Topic** Exploring the New Audit Approach by Tax Authorities: Strategy for Managing Exposures and Resolving Issues.

Tax Calendar – May 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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				

Compliance deadlines:

Date	Description
10	PAYE: File return and payment for Apr 2016
10	Pension: Remit contribution for Apr 2016 (assuming salaries paid on 29 Apr)
20	VAT: File return and payment for Apr 2016
20	WHT: File FIRS return and pay for Apr 2016
31	CGT: Make payments for Nov 2015 year-end
31	CIT: File self assessment and pay 1st installment for Nov 2015 year-end
31	CIT: File Transfer Pricing disclosure form for Nov 2015 year-end
31	CIT: Pay 2nd installment for Oct 2015 year-end
31	CIT: Pay 3rd (final) installment for Sept 2015 year-end
31	IT Tax: Make payment for Nov 2015 year-end (if self assessed)
31	NHF: File deduction and make payment for Apr 2016
31	NSITF: Pay employee compensation contribution for May 2016
31	PPT: Pay 3rd installment for Mar 2016
31	PPT: File actual tax return and pay balance of tax for 2015 year of assessment
31	PPT: File Transfer Pricing disclosure form for 2015 year-end
31	TET: File returns and pay for Nov 2015 year-end
31	WHT: File SIRS return and pay for Apr 2016

^{*17} **Tax Academy @ Sheraton Hotel, Ikeja from 9.00am. Topic** Taxation of Non-Resident Entities: Key issues with Actual Profit Filing, Tax Planning and General Tax Compliance.

Nigerian public Holidays

Worker's Day- 1 May 2016
 Children's Day - 27 May 2016
 Democracy Day – 29 May 2016

Tax Calendar – June 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			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		

Compliance deadlines:

Date	Description
9	Pension: Remit contribution for May 2016 (assuming salaries paid on 31 May)
10	PAYE: File return and payment for May 2016
21	VAT: File return and payment for May 2016
21	WHT: File FIRS return and pay for May 2016
30	CGT: Make payments for Dec 2015 year-end
30	CIT: File self assessment and pay 1st installment for Dec 2015 year-end
30	CIT: File Transfer Pricing disclosure form for Dec 2015 year-end
30	CIT: Pay 2nd installment for Nov 2015 year-end
30	CIT: Pay 3rd (final) installment for Oct 2015 year-end
30	IT Tax: Make payment for Dec 2015 year-end (if self assessed)
30	NHF: File deduction and make payment for May 2016
30	NSITF: Pay employee compensation contribution for June 2016
30	PPT: Pay 4th installment for Apr 2016
30	TET: File returns and pay for Dec 2015 year-end
30	WHT: File SIRS return and pay for May 2016
*21	Tax Academy @ Oriental Hotel, Lekki from 9.00am. Topic Minding the Gap between Tax Legislation & Practice: Spotlight on Salient Issues & Strategy for Addressing the Uncertainties.

Tax Calendar – July 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					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						

Compliance deadlines:

Date	Description
8	PAYE: File return and payment for June 2016
12	Pension: Remit contribution for June 2016 (assuming salaries paid on 30 June)
21	VAT: File return and payment for June 2016
21	WHT: File FIRS return and pay for June 2016
29	CGT: File returns for Jan 2016 year-end
29	CIT: File self assessment for January 2016 year-end
29	CIT: File Transfer Pricing disclosure form for Jan 2016 year-end
29	CIT: Pay 2nd installment for Dec 2015 year-end
29	CIT: Pay 3rd (final) installment for Nov 2015 year-end
29	IT Tax: File returns for Jan 2016 year-end (if self assessed)
29	NHF: File deduction and make payment for June 2016
29	NSITF: Pay employee compensation contribution for July 2016
29	PPT: Pay 5th installment for May 2016
29	TET: File returns for Jan 2016 year-end
29	WHT: File SIRS return and pay for June 2016

^{*19} **Tax Academy @ Sheraton Hotel, Ikeja from 9.00am. Topic** Interpreting Tax Legislation and Resolving Grey Issues: Insights and Practical Lessons from Decided Cases.

Nigerian public Holidays

Eid-el-Fitri - 7 July 2016

Tax Calendar – August 2016

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		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			

Compliance deadlines:

Date	Description
9	Pension: Remit contribution for July 2016 (assuming salaries paid on 29 July)
10	PAYE: File return and payment for July 2016
19	VAT: File return and payment for July 2016
19	WHT: File FIRS return and pay for July 2016
31	CGT: File returns for Feb 2016 year-end
31	CIT: File self assessment for February 2016 year-end
31	CIT: File Transfer Pricing disclosure form for Feb 2016 year-end
31	CIT: Pay 3rd (final) installment for Dec 2015 year-end
31	IT Tax: File returns for Feb 2016 year-end (if self assessed)
31	NHF: File deduction and make payment for July 2016
31	NSITF: Pay employee compensation contribution for Aug 2016
31	PPT: Pay 6th installment for June 2016
31	TET: File returns for Feb 2016 year-end
31	WHT: File SIRS return and pay for July 2016

^{*16} **Tax Academy @ Oriental Hotel, Lekki from 9.00am. Topic-** Managing Transfer Pricing Audits: Common Pitfalls and Recent Developments.

Tax Calendar – September 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				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	

Compliance deadlines:

Date	Description
9	PAYE: File return and payment for Aug 2016
9	Pension: Remit contribution for Aug 2016 (assuming salaries paid on 31 Aug)
21	VAT: File return and payment for Aug 2016
21	WHT: File FIRS return and pay for Aug 2016
30	CGT: File returns for Mar 2016 year-end
30	CIT: File self assessment for Mar 2016 year-end
30	CIT: File Transfer Pricing disclosure form for Mar 2016 year-end
30	IT Tax: File returns for Mar 2016 year-end (if self assessed)
30	NHF: File deduction and make payment for August 2016
30	NSITF: Pay employee compensation contribution for Sep 2016
30	PPT: Pay 7th installment for July 2016
30	TET: File returns for Mar 2016 year-end
30	WHT: File SIRS return and pay for August 2016

*20

Tax Academy Sheraton Hotel, Ikeja from 9.00am. Retirement Benefits, Pensions and Other Social Security Schemes: Articulating the Prominent Issues and Dealing with Practical Challenges.

Nigerian public Holiday

Id-El-Kabir- 13 September 2016

Tax Calendar – October 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						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					

Compliance deadlines:

Date	Description
10	PAYE: File return and payment for Sept 2016
11	Pension: Remit contribution for Sept 2016 (assuming salaries paid on 30 Sep)
21	VAT: File return and payment for Sept 2016
21	WHT: File FIRS return and pay for Sept 2016
31	CGT: File returns for Apr 2016 year-end
31	CIT: File self assessment for Apr 2016 year-end
31	CIT: File Transfer Pricing disclosure form for Apr 2016 year-end
31	IT Tax: File returns for Apr 2016 year-end (if self assessed)
31	NHF: File deduction and make payment for Sept 2016
31	NSITF: Pay employee compensation contribution for Oct 2016
31	PPT: Pay 8th installment for August 2016
31	TET: File returns for Apr 2016 year-end
31	WHT: File SIRS return and pay for Sept 2016

*18 **Tax Academy @ Oriental Hotel, Lekki from 9.00am.** Accounting for Deferred Tax – A pragmatic Approach.

Nigerian public Holidays

Independence Day - 1 October 2016

Tax Calendar – November 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		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			

Compliance deadlines:

Date	Description
9	Pension: Remit contribution for Oct 2016 (assuming salaries paid on 31 Oct)
10	PAYE: File return and payment for Oct 2016
21	VAT: File return and payment for Oct 2016
21	WHT: File FIRS return and pay for Oct 2016
30	CGT: File returns for May 2016 year-end
30	CIT: File self assessment for May 2016 year-end
30	CIT: File Transfer Pricing disclosure form for May 2016 year-end
30	IT Tax: File returns for May 2016 year-end (if self assessed)
30	NHF: File deduction and make payment for Oct 2016
30	NSITF: Pay employee compensation contribution for Nov 2016
30	PPT: Pay 9th installment for Sept 2016
30	TET: File returns for May 2016 year-end
30	WHT: File SIRS return and pay for Oct 2016

**15 Tax Academy @ Sheraton Hotel, Ikeja from 9.00am. Topic- Emerging Trends in the Global & Local Tax Environment: Steps to Put You Ahead.*

Tax Calendar – December 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				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

Compliance deadlines:

Date	Description
9	PAYE: File return and payment for Nov 2016
9	Pension: Remit contributions for Nov 2016 (assuming salaries paid on 30 Nov)
21	VAT: File return and payment for Nov 2016
21	WHT: File FIRS return and pay for Nov 2016
30	CGT: File returns for June 2016 year-end
30	CIT: File self assessment for June 2016 year-end
30	CIT: File Transfer Pricing disclosure form for June 2016 year-end
30	IT Tax: File returns for June 2016 year-end (if self assessed)
30	NHF: File deduction and make payment for Nov 2016
30	NSITF: Pay employee compensation contribution for Dec 2016
30	PPT: Pay 10th installment for Oct 2016
30	TET: File returns for June 2016 year-end
30	WHT: File SIRS return and pay for Nov 2016

**20 Tax Academy Oriental Hotel, Lekki from 9.00am. Fiscal and Regulatory Framework for Employment in Nigeria –Labour, Tax and Immigration Compliance for Expatriates and Nigerian Employees.*

Nigerian public Holidays

Id-El-Malud - 12 December 2016

Christmas - 25 Decemeber 2016

Boxing Day - 26 December 2016



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