

## Employer (PAYE) - e-filing submission and payment

6 January 2017	Submission of EMP 201 of the prior month
7 February 2017	Submission of EMP 201 of the prior month
7 March 2017	Submission of EMP 201 of the prior month
7 April 2017	Submission of EMP 201 of the prior month
5 May 2017	Submission of EMP 201 of the prior month
7 June 2017	Submission of EMP 201 of the prior month
7 July 2017	Submission of EMP 201 of the prior month
7 August 2017	Submission of EMP 201 of the prior month
7 September 2017	Submission of EMP 201 of the prior month
6 October 2017	Submission of EMP 201 of the prior month
7 November 2017	Submission of EMP 201 of the prior month
7 December 2017	Submission of EMP 201 of the prior month

**Interim** (for period 1 March to 31 August) – the Interim Employers Tax Season for EMP501 reconciliations runs from 1 September to 31 October.

**Annual** (for period 1 March to 28 February) – the annual Employers Tax Season for EMP 501 reconciliations runs from 1 April to 31 May.

## Company Income Taxation

Tax Season - Companies, including CC's and Body Corporates, are required to submit a Tax return (IT14) within 12 months from the date on which their financial year ends.

## Value-Added Taxation - e-filing submission and payment

31 January 2017	Submission of VAT 201 Category B or C
28 February 2017	Submission of VAT 201 Category A or C
31 March 2017	Submission of VAT 201 Category B or C
28 April 2017	Submission of VAT 201 Category A or C
31 May 2017	Submission of VAT 201 Category B or C
30 June 2017	Submission of VAT 201 Category A or C
31 July 2017	Submission of VAT 201 Category B or C
31 August 2017	Submission of VAT 201 Category A or C
29 September 2017	Submission of VAT 201 Category B or C
31 October 2017	Submission of VAT 201 Category A or C
30 November 2017	Submission of VAT 201 Category B or C
29 December 2017	Submission of VAT 201 Category A or C

**VAT category A:** every two calendar months, ending on the last day of January, March, May, July, September and November.

**VAT category B:** every two calendar months, ending on the last day of February, April, June, August, October and December.

**VAT category C:** each calendar month .

## Company Provisional Tax

The filing and payment by companies of provisional tax (IRP6's) is 6 months after year end (1st period), At financial year end (2nd period) and Six months after financial year end (3rd period) .