

Due date for submission of returns of income by companies under Section 116 (as amended)

Accounting Year Ending	Year of Assessment	Due Date
31 July 2007	2008/09	30 September 2008
30 September 2007	2008/09	30 September 2008
31 December 2007	2008/09	30 September 2008
31 January 2008	2008/09	31 July 2008
31 March 2008	2008/09	30 September 2008
30 June 2008	2008/09	31 December 2008
31 July 2008	2009/10	31 January 2009
30 September 2008	2009/10	31 March 2009
31 December 2008	2009/10	30 June 2009

Cases of Large Companies

Accounting year ending on						
	31/07/07	30/09/07	31/12/07	31/01/08	31/03/08	30/06/08
Final return & payment of tax for Yr of Assessment 2008/09 (1/3 tax payable)	30.09.08	30.09.08	30.09.08	31.07.08	30.09.08	31.12.08

Accounting year ending on						
	31/07/08	30/09/08	31/12/08	31/01/09	31/03/09	30/06/09
1st Quarter	Aug-Oct 07	Oct-Dec 07	Jan-Mar 08	Feb-Apr 08	Apr-June 08	July-Sept 08
Filing of 1st Quarter APS Statement & payment of tax	Not Applicable	Not Applicable	Not Applicable	31-Jul-08	30-Sep-08	31-Dec-08
2nd Quarter	Nov 07-Jan 08	Jan -Mar 08	Apr-June 08	May-July 08	July-Sept 08	Oct-Dec 08
Filing of 2nd Quarter APS Statement & payment of tax	Not Applicable	Not Applicable	30-Sep-08	31-Oct-08	31-Dec-08	31-Mar-09
3rd Quarter	Feb-Apr 08	Apr-June 08	July-Sept 08	Aug-Oct 08	Oct-Dec 08	Jan-Mar 09
Filing of 3rd Quarter APS Statement & payment of Tax	31-Jul-08	30-Sep-08	31-Dec-08	31-Jan-09	31-Mar-09	30-Jun-09
Final Return & payment of Tax for Yr Assessment 2009/10 *	31 Jan 09	31 March 09	30 June 09	31 July 09	30 Sept 09	31 Dec 09

* Tax payable made up of 1/3 of tax for year of assessment 2008/09 and 100% of tax for year of assessment 2009/10

Cases of companies other than large

Accounting year ending on						
	31/07/07	30/09/07	31/12/07	31/01/08	31/03/08	30/06/08
Final return & payment of tax for Yr of Assessment 2008/09	30.09.08	30.09.08	30.09.08	31.07.08	30.09.08	31.12.08

Accounting year ending on						
	31/07/08	30/09/08	31/12/08	31/01/09	31/03/09	30/06/09
Final return & payment of tax for Yr of Assessment 2009/10 (1/3 tax payable)	31-Jan-09	31-Mar-09	30-Jun-09	31-Jul-09	30-Sep-09	31-Dec-09

Accounting year ending on						
	31/07/09	30/09/09	31/12/09	31/01/10	31/03/10	30/06/10
1st Quarter	Aug-Oct 08	Oct-Dec 08	Jan-Mch 09	Feb-Apr 09	Apr-June09	July-Sept 09
Filing of 1st Quarter APS Statement & payment of tax	Not Applicable	Not Applicable	Not Applicable	31-Jul-09	30-Sep-09	31-Dec-09
2nd Quarter	Nov 08-Jan 09	Jan -Mch 09	Apr-June 09	May-July 09	July-Sept 09	Oct-Dec 09
Filing of 2nd Quarter APS Statement & payment of tax	Not Applicable	Not Applicable	30-Sep-09	31-Oct-09	31-Dec-09	31-Mar-10
3rd Quarter	Feb-Apr 09	Apr-June 09	July-Sept 09	Aug-Oct 09	Oct-Dec 09	Jan-Mch 10
Filing of 3rd Quarter APS Statement & payment of Tax	31-Jul-09	30-Sep-09	31-Dec-09	31-Jan-10	31-Mar-10	30-Jun-10
Final Return & payment of Tax for Yr Assessment 2010/11 *	31 Jan 10	31 March 10	30 June 10	31 July 10	30 Sept 10	31 Dec 10

* Tax payable made up of 1/3 of tax for year of assessment 2009/10 and 100% of tax for year of assessment 2010/11