

VAT return filing dates

VAT — 2022



VAT return filing requirements

- Registrants are required to file VAT returns electronically on or before the 28th of the month following the end of each tax period.
- If the 28th falls on a public holiday or weekend, the return is due on the first business day thereafter.

Standard tax period

- The standard tax period is 3 months
 - There are 3 staggers of quarterly registrants.
- VAT registration certificate reflects which stagger is applicable to the specific person

Stagger	Tax periods	Return due date
VAT Stagger 1	<ul style="list-style-type: none"> • 1 February – 30 April • 1 May – 31 July • 1 August – 31 October • 1 November – 31 January 	28 May 28 August 28 November 28 February
VAT Stagger 2	<ul style="list-style-type: none"> • 1 March – 31 May • 1 June – 31 August • 1 September – 30 November • 1 December – 28/29 February 	28 June 28 September 28 December 28 March
VAT Stagger 3	<ul style="list-style-type: none"> • 1 January – 31 March • 1 April – 31 June • 1 July – 30 September • 1 October – 31 December 	28 April 28 July 28 October 28 January

Monthly periods

- Very large businesses, and persons' that requested to have monthly tax periods may be registered under Stagger 4.

Stagger	Tax periods	Return due date
VAT Stagger 4	<ul style="list-style-type: none"> 1 January – 31 January 1 February – 28/29 February 1 March – 31 March 1 April – 30 April 1 May – 31 May 1 June – 30 June 1 July – 31 July 1 August – 31 August 1 September – 30 September 1 October – 31 October 1 November – 30 November 1 December – 31 December 	<ul style="list-style-type: none"> 28 February 28 March 28 April 28 May 28 June 28 July 28 August 28 September 28 October 28 November 28 December 28 January

Further guidance

VAT User Guide - Returns

