

YOUR TRUSTED GUIDE TO KEY TAX DATES AND STATUTORY OBLIGATION

2026 Calendar



Elevating people
Elevating business
Elevating society

BDO



BDO Global Financial Results 2025

Revenue

Member firms

US\$ **11** bn
€ **10** bn



Presence

870 offices

169 countries & territories



People

+94,900 +3%

About BDO

BDO is the 5th largest international network of independent firms, operating in over 160 countries, including 24 in Africa. We provide audit, tax, and advisory services, combining local expertise with global insight to deliver tailored solutions. Guided by our vision, “Global Solutions. Driven to be the Best,” we empower our people to uphold the highest professional standards and consistently exceed client expectations.

Presence

870 Offices

169 Countries & territories

+94,900 Globally

BDO Ghana

We offer professional services to both private and public sector organizations across a wide range of industries, including

- Financial Services;
- Energy, Natural Resources & Renewables;
- Real Estate & Construction;
- Manufacturing, Trade & Consumer Markets;
- Development Finance and NGOs.

BDO Ghana, formerly SCG Chartered Accountants, is part of BDO’s global network of independent firms, each operating as a separate legal entity. Headquartered in Accra, with a team of about 50 professionals, we leverage the expertise and resources of BDO’s network in over 160 countries.

+45 - Ghana headcount
4- partners/Director.

Our Leadership Team



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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	

Tax compliance due dates

- 14** SSP: SSNIT payment for December 2025
- 15** WHT, PAYE, WHVAT: Returns filing and payment for December 2025
- 21** VAT, NHIL/GETFL/CHRL on imported services: Returns filing and payment for December 2025
- 30** VAT, NHIL/GETFL/CHRL, CST: Returns filing and payment for December 2025
 - CIT: Quarterly estimate return filing and payment of tax by upstream oil & gas contractors.
 - CIT: Final return filing and payment of outstanding taxes for entities with 30 September year end
 - MR: Return filing and payment of mineral royalties by mining entities for the last quarter of 2025
 - CIT: Payment of quarterly tax instalment for entities with 31 January, and 30 April 31 July year ends
 - SSR: Filing of SSNIT report for January 2026
 - SETP: Quarterly estimate return filing and payment of instalment tax for entities with 31 October year end





February

Mon	Tue	Wed	Thu	Fri	Sat	Sun
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2	3	4	5	6	7	8
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Tax compliance due dates

- 13** SSP: Payment for January 2026
WHT, PAYE, WHVAT: Returns filing and payment for January 2026
- 20** VAT, NHIL/GETFL on imported services: Returns filing and payment for January 2026
- 27** VAT, NHIL/GETFL, CST: Returns filing and payment for January 2026
CIT: Final return filing and payment of outstanding tax for entities with 31 October year end
CIT: Payment of quarterly tax for entities with 28 February, 31 May, and 31 August year ends
SSR: Submission of report for February 2026
SETP: Filing of SSNIT report for February 2026
SETP: Quarterly estimate return filing and payment of instalment tax for entities with 30 November year end



March

Mon	Tue	Wed	Thu	Fri	Sat	Sun
						1
2	3	4	5	6	7	8
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30	31					

Tax compliance due dates

- 13** SSP: SSNIT Payment for February 2026
WHT, PAYE, WHVAT: Returns filing and payment for February 2026
- 19** VAT, NHIL/GETFL on imported services: Reporting and making payment of tax for February 2026
- 31** VAT, NHIL/GETFL, CST: Returns filing and payment for February 2026
CIT: Final return filing and payment of outstanding tax for entities with 30 November year end
CIT: Payment of quarterly tax for entities with 31 March, 30 June, and 30 September year ends
GSL and FSRL: Payment of quarterly tax for qualifying entities and institutions
SSR: Filing of SSNIT report for March 2026
SETP: Quarterly estimate return filing and payment of instalment tax for entities with 31 December year end



April

Mon	Tue	Wed	Thu	Fri	Sat	Sun
		1	2	3	4	5
6	7	8	9	10	11	12
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27	28	29	30			

Tax compliance due dates

- 14** SSP: : SSNIT Payment for March 2026
- 15** WHT, PAYE, WHVAT: Returns filing and payment for March 2026
- 21** VAT, NHIL/GETFL on imported services: Returns filing and payment for March 2026
- 30** VAT, NHIL/GETFL, CST: Returns filing and payment for March 2026
 MR: Filing of return and payment of royalties and GSL by mining entities
 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 entities with 30 April, 31 July, and 31 October year ends
 EATD: Filing of schedule for 2025
 PIT: Final individual return filing for 2025
 SSR: Filing of SSNIT report for April 2026
 SETP: Quarterly estimate return filing and payment of instalment tax for entities with 31 January year end



May

Mon	Tue	Wed	Thu	Fri	Sat	Sun
				1	2	3
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Tax compliance due dates

- 14** SSP: SSNIT Payment for April 2026
- 15** WHT, PAYE, WHVAT: Returns filing and payment for April 2026
- 21** VAT, NHIL/GETFL on imported services: Returns filing and payment for April 2026
- 29** VAT, NHIL/GETFL, CST: Returns filing and payment for April 2026
- CIT: Final return filing and payment of outstanding tax for entities with 31 January year end
- CIT: Payment of quarterly tax for entities with 31 May, 31 August, and 30 November year ends
- SSR: Filing of SSNIT report for May 2026
- SETP: Quarterly estimate return filing and payment of instalment tax for entities with 28 February year end



June

Mon	Tue	Wed	Thu	Fri	Sat	Sun
1	2	3	4	5	6	7
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29	30					

Tax compliance due dates

- 12** SSP: SSNIT Payment for May 2026
- 15** WHT, PAYE, WHVAT: Returns filing and payment for May 2026
- 19** VAT, NHIL/GETFL on imported services: services Returns filing and payment for May 2026
- 30** VAT, NHIL/GETFL, CST: Returns filing and payment for May 2026
CIT: Final return filing and payment of outstanding tax for entities with 28 February year end
CIT: Payment of quarterly tax for entities with 30 June, 30 September, and 31 December year ends
GSL, FSRL: Payment of quarterly tax for qualifying entities and institutions
SSR: Filing of SSNIT report for June 2026
SETP: Quarterly estimate return filing and payment of instalment tax for entities with 31 March year end



July

Mon	Tue	Wed	Thu	Fri	Sat	Sun
		1	2	3	4	5
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Tax compliance due dates

- 14** SSP: SSNIT Payment for June 2026
- 15** WHT, PAYE, WHVAT: Returns filing and payment for June 2026
- 21** VAT, NHIL/GETFL on imported services: Returns filing and payment for June 2026
- 31** VAT, NHIL/GETFL, CST: Returns filing and payment for June 2026
 MR: Filing of return and payment of royalties and GSL by mining entities
 CIT: Filing of quarterly return and payment of tax by upstream oil & gas contractors
 CIT: Final return filing and payment of outstanding tax for entities with 31 March year end
 CIT: Payment of quarterly tax for entities with 31 January, 31 July, and 31 October year ends
 SSR: Filing of SSNIT report for July 2026
 SETP: Quarterly estimate return filing and payment of instalment tax for entities with 30 April year end



August

Mon	Tue	Wed	Thu	Fri	Sat	Sun
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Tax compliance due dates

- 14** SSP: SSNIT Payment for July 2026
WHT, PAYE, WHVAT: Returns filing and payment for July 2026
- 21** VAT, NHIL/GETFL on imported services: Returns filing and payment for July 2026
- 31** VAT, NHIL/GETFL, CST: Returns filing and payment for July 2026
CIT: Final return filing and payment of outstanding tax for entities with 30 April year end
CIT: Payment of quarterly tax for entities with 28 February, 31 August, and 30 November year ends
SSR: Filing of SSNIT report for August 2026
SETP: Quarterly estimate return filing and payment of instalment tax for entities with 31 May year end

September

Mon	Tue	Wed	Thu	Fri	Sat	Sun
	1	2	3	4	5	6
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Tax compliance due dates

- 14** SSP: SSNIT Payment for August 2026
- 15** WHT, PAYE, WHVAT: Returns filing and payment for August 2026
- 18** VAT, NHIL/GETFL on imported services: Returns filing and payment for August 2026
- 30** VAT, NHIL/GETFL, CST: Returns filing and payment for August 2026
CIT: Final return filing and payment of outstanding tax for entities with 31 May year end
CIT: : Payment of quarterly tax for entities with 31 March, 30 September, and 31 December year ends
GSL, FSRL: Payment of quarterly levies for qualifying entities and institutions
SSR: Filing of SSNIT report for September 2026
SETP: Quarterly estimate return filing and payment of instalment tax for entities with 30 June year end



October

Mon	Tue	Wed	Thu	Fri	Sat	Sun
			1	2	3	4
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Tax compliance due dates

- 14** SSP: SSNIT Payment for September 2026
- 15** WHT, PAYE, WHVAT: Returns filing and payment for September 2026
- 21** VAT, NHIL/GETFL on imported services: Returns filing and payment for September 2026
- 30** VAT, NHIL/GETFL, CST: Returns filing and payment for September 2026
 MR: Filing of return and payment of royalties and GSL by mining entities
 CIT: Filing of quarterly return and payment of tax by upstream oil & gas contractors
 CIT: Final return filing and payment of outstanding tax for entities with 30 June year end
 CIT: Payment of quarterly tax for entities with 31 January, 30 April, and 31 October year ends
 SSR: Filing of SSNIT report for October 2026
 SETP: Quarterly estimate return filing and payment of instalment tax for entities with 31 July year end



November

Mon	Tue	Wed	Thu	Fri	Sat	Sun
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23	24	25	26	27	28	29
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Tax compliance due dates

- 13** SSP: SSNIT Payment for October 2026
WHT, PAYE, WHVAT: Returns filing and payment for October 2026
- 21** VAT, NHIL/GETFL imported services: Returns filing and payment for October 2026
- 30** VAT, NHIL/GETFL, CST: Returns filing and payment for October 2026
CIT: Final return filing and payment of outstanding tax for entities with 31 July year end
CIT: Payment of quarterly tax for entities with 28 February, 31 May, and 30 November year ends
SSR: Filing of SSNIT report for November 2026
SETP: Quarterly estimate return filing and payment of instalment tax for entities with 31 August year end



December

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

Tax compliance due dates

- 14** SSP: SSNIT Payment for November 2026
- 15** WHT, PAYE, WHVAT: Returns filing and payment for November 2026
- 21** VAT, NHIL/GETFL on imported services: Returns filing and payment for November 2026
- 31** VAT, NHIL/GETFL, CST: Returns filing and payment for November 2026
 CIT: Final return filing and payment of outstanding tax for entities with 31 August year end
 CIT: Payment of quarterly tax for entities with 31 March, 30 June, and 31 December year ends
 GSL and FSEL: Payment of quarterly tax for qualifying entities and institutions
 SSR: Submission of report for December 2026
 SETP: Quarterly estimate return filing and payment of instalment tax for entities with 30 September year end.



Glossary of Terms

CHRL	COVID-19 Health Recovery Levy
CIT	Company Income Tax
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

For queries regarding our services, please get in touch with us
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