

SCHEDULE 10 - TABLE
PAYMENTS ON ACCOUNT

Accounting period end:	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Accounts to be filed by:	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
1st payment for accounting period	28 FEB	30 SEP	30 SEP	30 SEP	30 SEP	30 SEP	30 SEP	30 SEP	28 FEB	28 FEB	28 FEB	28 FEB

Payment due date													
28 February 2022	Basis period:	31/01/21	28/02/20	31/03/20	30/04/20	31/05/20	30/06/20	31/07/20	31/08/20	30/09/20	31/10/20	30/11/20	31/12/20
	Allocated to:	2023	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
30 September 2022	Basis period:	31/01/21	28/02/21	31/03/21	30/04/21	31/05/21	30/06/21	31/07/21	31/08/21	30/09/20	31/10/20	30/11/20	31/12/20
	Allocated to:	2023	2023	2023	2023	2023	2023	2023	2023	2022	2022	2022	2022
28 February 2023	Basis period:	31/01/22	28/02/21	31/03/21	30/04/21	31/05/21	30/06/21	31/07/21	31/08/21	30/09/21	31/10/21	30/11/21	31/12/21
	Allocated to:	2024	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
30 September 2023	Basis period:	31/01/22	28/02/22	31/03/22	30/04/22	31/05/22	30/06/22	31/07/22	31/08/22	30/09/21	31/10/21	30/11/21	31/12/21
	Allocated to:	2024	2024	2024	2024	2024	2024	2024	2024	2023	2023	2023	2023
28 February 2024 *	Basis period:	31/01/23	28/02/22	31/03/22	30/04/22	31/05/22	30/06/22	31/07/22	31/08/22	30/09/22	31/10/22	30/11/22	31/12/22
	Allocated to:	2025	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
30 September 2024	Basis period:	31/01/23	28/02/23	31/03/23	30/04/23	31/05/23	30/06/23	31/07/23	31/08/23	30/09/22	31/10/22	30/11/22	31/12/22
	Allocated to:	2025	2025	2025	2025	2025	2025	2025	2025	2024	2024	2024	2024
28 February 2025	Basis period:	31/01/24	28/02/23	31/03/23	30/04/23	31/05/23	30/06/23	31/07/23	31/08/23	30/09/23	31/10/23	30/11/23	31/12/23
	Allocated to:	2026	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025
30 September 2025	Basis period:	31/01/24	28/02/24	30/03/24	29/04/24	30/05/24	29/06/24	30/07/24	30/08/24	30/09/23	31/10/23	30/11/23	31/12/23
	Allocated to:	2026	2026	2026	2026	2026	2026	2026	2026	2025	2025	2025	2025

Basis period: The accounting period on which the payment is to be made. Payments are calculated at the rate of 10% and 50% of the taxable profits arising in the accounting periods indicated.

Allocated to: The accounting period for which the payment is made towards.

28 February 2024 * **NOTE:** In accordance with Section 39.(4)(a) of the Income Tax Act 2010, Payments on Account are due by 28 February. This continues to apply to any leap year.

SCHEDULE 10 - TABLE
PAYMENTS ON ACCOUNT

Accounting period end:	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Accounts to be filed by:	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
1st payment for accounting period	28 FEB	30 SEP	30 SEP	30 SEP	30 SEP	30 SEP	30 SEP	30 SEP	28 FEB	28 FEB	28 FEB	28 FEB

Payment due date													
28 February 2026	Basis period:	31/01/25	28/02/24	31/03/24	30/04/24	31/05/24	30/06/24	31/07/24	31/08/24	30/09/24	31/10/24	30/11/24	31/12/24
	Allocated to:	2027	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026
30 September 2026	Basis period:	31/01/25	28/02/25	31/03/25	30/04/25	31/05/25	30/06/25	31/07/25	31/08/25	30/09/24	31/10/24	30/11/24	31/12/24
	Allocated to:	2027	2027	2027	2027	2027	2027	2027	2027	2026	2026	2026	2026
28 February 2027	Basis period:	31/01/26	28/02/25	31/03/25	30/04/25	31/05/25	30/06/25	31/07/25	31/08/25	30/09/25	31/10/25	30/11/25	31/12/25
	Allocated to:	2028	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027
30 September 2027	Basis period:	31/01/26	28/02/26	31/03/26	30/04/26	31/05/26	30/06/26	31/07/26	31/08/26	30/09/25	31/10/25	30/11/25	31/12/25
	Allocated to:	2028	2028	2028	2028	2028	2028	2028	2028	2027	2027	2027	2027
28 February 2028 *	Basis period:	31/01/27	28/02/26	31/03/26	30/04/26	31/05/26	30/06/26	31/07/26	31/08/26	30/09/26	31/10/26	30/11/26	31/12/26
	Allocated to:	2029	2028	2028	2028	2028	2028	2028	2028	2028	2028	2028	2028
30 September 2028	Basis period:	31/01/27	28/02/27	31/03/27	30/04/27	31/05/27	30/06/27	31/07/27	31/08/27	30/09/26	31/10/26	30/11/26	31/12/26
	Allocated to:	2029	2029	2029	2029	2029	2029	2029	2029	2028	2028	2028	2028
28 February 2029	Basis period:	31/01/28	28/02/27	31/03/27	30/04/27	31/05/27	30/06/27	31/07/27	31/08/27	30/09/27	31/10/27	30/11/27	31/12/27
	Allocated to:	2030	2029	2029	2029	2029	2029	2029	2029	2029	2029	2029	2029
30 September 2029	Basis period:	31/01/28	28/02/28	30/03/28	29/04/28	30/05/28	29/06/28	30/07/28	30/08/28	30/09/27	31/10/27	30/11/27	31/12/27
	Allocated to:	2030	2030	2030	2030	2030	2030	2030	2030	2029	2029	2029	2029

Basis period: The accounting period on which the payment is to be made. Payments are calculated at the rate of 10% and 50% of the taxable profits arising in the accounting periods indicated.

Allocated to: The accounting period for which the payment is made towards.

28 February 2028 * **NOTE:** In accordance with Section 39.(4)(a) of the Income Tax Act 2010, Payments on Account are due by 28 February. This continues to apply to any leap year.

SCHEDULE 10 - TABLE
PAYMENTS ON ACCOUNT

Accounting period end:	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Accounts to be filed by:	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
1st payment for accounting period	28 FEB	30 SEP	30 SEP	30 SEP	30 SEP	30 SEP	30 SEP	30 SEP	28 FEB	28 FEB	28 FEB	28 FEB

Payment due date													
28 February 2030	Basis period:	31/01/29	28/02/28	31/03/28	30/04/28	31/05/28	30/06/28	31/07/28	31/08/28	30/09/28	31/10/28	30/11/28	31/12/28
	Allocated to:	2031	2030	2030	2030	2030	2030	2030	2030	2030	2030	2030	2030
30 September 2030	Basis period:	31/01/29	28/02/29	31/03/29	30/04/29	31/05/29	30/06/29	31/07/29	31/08/29	30/09/28	31/10/28	30/11/28	31/12/28
	Allocated to:	2031	2031	2031	2031	2031	2031	2031	2031	2030	2030	2030	2030
28 February 2031	Basis period:	31/01/30	28/02/29	31/03/29	30/04/29	31/05/29	30/06/29	31/07/29	31/08/29	30/09/29	31/10/29	30/11/29	31/12/29
	Allocated to:	2032	2031	2031	2031	2031	2031	2031	2031	2031	2031	2031	2031
30 September 2031	Basis period:	31/01/30	28/02/30	31/03/30	30/04/30	31/05/30	30/06/30	31/07/30	31/08/30	30/09/29	31/10/29	30/11/29	31/12/29
	Allocated to:	2032	2032	2032	2032	2032	2032	2032	2032	2031	2031	2031	2031
28 February 2032 *	Basis period:	31/01/31	28/02/30	31/03/30	30/04/30	31/05/30	30/06/30	31/07/30	31/08/30	30/09/30	31/10/30	30/11/30	31/12/30
	Allocated to:	2033	2032	2032	2032	2032	2032	2032	2032	2032	2032	2032	2032
30 September 2032	Basis period:	31/01/31	28/02/31	31/03/31	30/04/31	31/05/31	30/06/31	31/07/31	31/08/31	30/09/30	31/10/30	30/11/30	31/12/30
	Allocated to:	2033	2033	2033	2033	2033	2033	2033	2033	2032	2032	2032	2032
28 February 2033	Basis period:	31/01/32	28/02/31	31/03/31	30/04/31	31/05/31	30/06/31	31/07/31	31/08/31	30/09/31	31/10/31	30/11/31	31/12/31
	Allocated to:	2034	2033	2033	2033	2033	2033	2033	2033	2033	2033	2033	2033
30 September 2033	Basis period:	31/01/32	28/02/32	30/03/32	29/04/32	30/05/32	29/06/32	30/07/32	30/08/32	30/09/31	31/10/31	30/11/31	31/12/31
	Allocated to:	2034	2034	2034	2034	2034	2034	2034	2034	2033	2033	2033	2033

Basis period: The accounting period on which the payment is to be made. Payments are calculated at the rate of 10% and 50% of the taxable profits arising in the accounting periods indicated.

Allocated to: The accounting period for which the payment is made towards.

28 February 2032 * **NOTE:** In accordance with Section 39.(4)(a) of the Income Tax Act 2010, Payments on Account are due by 28 February. This continues to apply to any leap year.