



Bureau of Revenue and Taxation
Ministry of Finance
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IMPORTANT: RPPL 11-11 takes effect on Sunday, January 1, 2023!

Year 2023

<i>Tax Types</i>	<i>Day</i>	<i>Date</i>	<i>Notes/Comments</i>
Hotel Room Vessel Cabin Occupancy Tax Returns Due(December)	Sunday	15-Jan	
Remittance Tax (December)	Sunday	15-Jan	
Last GRT Tax Return Due for all PGST Registered Person	Monday	30-Jan	
4th Quarter GRT Tax Return Due	Monday	30-Jan	
Hotel Room Vessel Cabin Occupancy Tax Return Due	Wednesday	15-Feb	
Remittance Tax (January)	Wednesday	15-Feb	
PGST Return Due (January)	Thursday	2-Mar	
Hotel Room Vessel Cabin Occupancy Tax Return Due	Wednesday	15-Mar	
Remittance Tax (February)	Wednesday	15-Mar	
PGST Return Due (February)	Thursday	30-Mar	
BPT Return Due	Friday	31-Mar	
Hotel Room Vessel Cabin Occupancy Tax Return Due	Saturday	15-Apr	
Remittance Tax (March)	Saturday	15-Apr	
PGST Return Due (March)	Sunday	30-Apr	
1st Quarter GRT Return Due	Monday	1-May	
Hotel Room Vessel Cabin Occupancy Tax Returns Due	Monday	15-May	
Remittance Tax (April)	Monday	15-May	
PGST Return Due (April)	Tuesday	30-May	
Hotel Room Vessel Cabin Occupancy Tax Return Due	Thursday	15-Jun	

Year 2023

<i>Tax Types</i>	<i>Day</i>	<i>Date</i>	<i>Notes/Comments</i>
Remittance Tax (May)	Thursday	15-Jun	
PGST Return Due (May)	Friday	30-Jun	
PGST Return Due (June)	Sunday	30-Jul	
2nd Quarter GRT Return Due	Monday	31-Jul	
Hotel Room Vessel Cabin Occupancy Tax Return Due	Tuesday	15-Aug	
Remittance Tax (July)	Tuesday	15-Aug	
PGST Return Due (July)	Wednesday	30-Aug	
PGST Return Due (August)	Saturday	30-Sep	
Hotel Room Vessel Cabin Occupancy Tax Return Due	Friday	15-Sep	
Remittance Tax (August)	Friday	15-Sep	
Hotel Room Vessel Cabin Occupancy Tax Return Due	Sunday	15-Oct	
Remittance Tax (September)	Sunday	15-Oct	
PGST Return Due (September)	Monday	30-Oct	
3rd Quarter GRT due	Monday	30-Oct	
Hotel Room Vessel Cabin Occupancy Tax Return Due	Wednesday	15-Nov	
Remittance Tax (October)	Wednesday	15-Nov	
PGST Return Due (October)	Thursday	30-Nov	
Hotel Room Vessel Cabin Occupancy Tax Return Due	Friday	15-Dec	
Remittance Tax (November)	Friday	15-Dec	
PGST Return due (November)	Saturday	30-Dec	

Tax year, for BPT purpose means:

(A) for a company, the period of twelve (12) months ending on the date of the annual balance of the company's financial accounts; or

(B) for any other taxpayer, the calendar year.

Notes:

** Business Profits Tax Installments are due by the end by the 15th day of the month following the end of the 3rd, 6th, 9th, and 12th months of the tax year.

** Tax Year is based on the company's year-ending when financial statements end

** **If the due date falls on a public holiday or weekend the due date will be moved to the next working day**

Notes: