TRELLIS AFRICA

The Startup Compliance Calendar

Every recurring and annual regulatory deadline a Nigerian startup actually needs to track.

Most of the time, companies don't fail because a founder didn't know a rule existed, rather, they fail because nobody was tracking the due date of these obligations. This calendar splits your obligations into two kinds: the ones that repeat every month without fail, and the ones that land on a specific point in the year. Both categories carry real penalties for missed deadlines, and neither is forgiving.

MONTHLY RECURRING OBLIGATIONS

Obligation	Deadline	Applies to
PAYE remittance	10th of following month	Every employer, monthly
VAT filing and remittance	21st of following month	Every VAT-registered business
Withholding Tax (WHT) remittance	21st of following month	Every business making WHT-liable payments
NSITF remittance	16th of following month	Every employer

ANNUAL KEY DATES

Detail	Deadline
Annual employer PAYE return, covering all salaries and PAYE deducted in the previous year.	**By 31 January**
NDPC Annual Compliance Audit Return, for data controllers or processors of major importance under the NDPA.	**By 15 March**
ITF annual contribution and return, for employers with 5+ staff or turnover above ₦50 million (roughly three months after year-end).	**By 31 March**
Personal income tax annual returns for individuals (self-assessment), including founders filing personally. Some states issue extensions in a given year, confirm with the relevant State IRS.	**By 31 March**
CAC annual returns for registered business names (not applicable in the year of registration).	**By 30 June**
CAC annual returns for companies. For a standard December year-end, the AGM deadline (within 6 months of financial year-end) generally places this around June.	**Within 42 days of AGM**
Company Income Tax (CIT) filing with FIRS.	**Within 6 months of financial year-end, or 18 months of incorporation, whichever is earlier**
Sector-specific regulatory renewals (NITDA, SEC, CBN, NCC, NAFDAC, SCUML, etc.), which run on their own licence-specific cycles rather than a fixed calendar date.	**As they arise**

A NOTE ON ACCURACY

These dates reflect the position under current Nigerian tax and regulatory law, including the Nigeria Tax Act 2025 reforms effective 1 January 2026. Some deadlines, particularly personal income tax filing extensions, are announced or adjusted year to year by the relevant tax authority, and sector-specific licence renewals run on their own cycles set by each regulator. Treat this calendar as your standing reference, and confirm any date-sensitive filing against the current year's official guidance before relying on it.