

GUARANTEE FOR PAYMENT OF EXCISE DUTY (TAX STAMPS) ON TOBACCO PRODUCTS

ACCOUNTING PERIODS	PAYMENT DAYS ^{1, 2}
28th December - 27th January	30th March
28th January - 24th February *	29th April
*25th February - 27th March	30th May
28th March - 26th April	29th June
27th April - 27th May	30th July
28th May - 26th June	30th August
27th June - 27th July	29th September
28th July - 27th August	30th October
28th August - 26th September	29th November
27th September - 27th October	19th/21st. December ***
28th October - 30th November	19th/21st December ***
1st December - 27th December	19th/21st Dec. & 27th February **

* 25th and 26th February respectively in leap years

** 28th February in leap years

*** **Payment/debit day is four working days in advance of the 25th December**

Notes

¹ Where the payment day falls on a non-working day, the payment day is the previous working day.

² End of month payment days will be the second last working day of the month.