

General Date of filing & Payment	Exceptions (2 nd Following Month)	Exceptions 21 st day of following month	Monthly Statements	Quarterly Statements
<p>Date of filing 18th day of the Month following the tax period</p> <p>Date of payment 15th day of the Month following the tax period</p>	<p>Security Services, Clubs, Advertising agents, Advertisement, Airport operators and Airport terminal operators</p> <p>Date of filing 18th day of the 2nd month following the tax period</p> <p>Date of Payment 15th day of the 2nd month following the tax period</p> <p>Franchise & intellectual property services</p> <p>Date of Payment (where agreement does exits) 15th day of the month following the payment laid down in the agreement</p> <p>Date of Payment (where agreement does not exits) 15th day of the month following the Quarter ending in Sep,Dec,Mar & June</p>	<p>Telecommunication services</p> <p>Date of payment Postpaid services 21th day of the following 2nd Month Prepaid services 21th day of the following Month</p> <p>International Incoming calls 21th day of the following Month</p> <p>In case of internet or broadband services including DCNS, content services, value added services and value added data services:</p> <p>Prepaid services 21th day of the following Month</p> <p>Postpaid services 21th day of the following 2nd Month</p>	<p>Shipping Agent, Telecommunication & Stevedores</p> <p>Monthly Statement by the 24th day of the following month</p>	<p>Banking or Non-Banking Financial Companies , clubs & Ship Management Services</p> <p>quarterly statement by the 24th day of month following the quarter to which it relates</p>