

**Please see below response to above question raised during the clarification meeting.**

1. Income Tax – **2025 year of assessment**
2. PAYE – **2026 year of assessment**
3. VAT – **Latest 12 months from commencement of assessment**
4. Withholding tax on interest – **Latest 12 months from commencement of assessment**
5. Customs duties – **Latest 12 months from commencement of assessment**
6. Environmental levy – **Latest 3 months from period of assessment**
7. Carbon tax – **2024 calendar year**