

## Key Dates - January 2013

Date	Category	Description
7 January	Annual Returns	<ul style="list-style-type: none"> <li>• Due date for annual returns for taxpayers (without a tax agent) that have a September balance date               <ul style="list-style-type: none"> <li>○ Income tax return</li> <li>○ Imputation return</li> <li>○ Dividend withholding payment return</li> <li>○ Branch equivalent tax account return</li> <li>○ Policyholder credit account return</li> <li>○ Company dividend statement</li> <li>○ Student loan form SL9</li> </ul> </li> </ul>
15 January	PAYE	<ul style="list-style-type: none"> <li>• Employer monthly schedule (<b>IR348</b>) due for <b>large employers</b></li> <li>• Employer deductions (<b>IR345</b>) or (<b>IR346</b>) form and payment due for <b>large employers</b> for the period 16 December to 31 December</li> </ul>
15 January	Provisional Tax - Standard or Estimation Option and/or 1 or 2 monthly GST filing & Student Loan Interim Payments	<ul style="list-style-type: none"> <li>• 1st Instalment (July balance date)</li> <li>• 2nd Instalment (March balance date)</li> <li>• 3rd Instalment (November balance date)</li> </ul>
15 January	Provisional Tax - Ratio Option	<ul style="list-style-type: none"> <li>• 1st Instalment (September balance date)</li> <li>• 2nd Instalment (July balance date)</li> <li>• 3rd Instalment (May balance date)</li> <li>• 4th Instalment (March balance date)</li> <li>• 5th Instalment (January balance date)</li> <li>• 6th Instalment (November balance date)</li> </ul>
15 January	Provisional Tax - Six Monthly GST Filing	<ul style="list-style-type: none"> <li>• 1st Instalment (May balance date)</li> <li>• 2nd Instalment (November balance date)</li> </ul>

15 January	Terminal Tax	<ul style="list-style-type: none"> <li>For taxpayers (without a tax agent) with a February balance date</li> <li>For taxpayers (with a tax agent) with a December balance date</li> </ul>
15 January	Terminal Student Loan Repayment	<ul style="list-style-type: none"> <li>For those (with no tax agent) with a February balance date</li> <li>For those (with a tax agent) with a December balance date</li> </ul>
15 January	Qualifying Company Election Tax	<ul style="list-style-type: none"> <li><b>IR4P</b> return and payment due for companies (with no tax agent) with a February balance date</li> <li><b>IR4P</b> return and payment due for companies (with a tax agent) with a December Balance date</li> </ul>
15 January	FBT	<ul style="list-style-type: none"> <li>FBT return (<b>IR421</b>) and payment due for employers (with a tax agent) with a December balance date (<b>if payable on income year basis</b>)</li> <li>FBT return (<b>IR421</b>) and payment due for employers (without a tax agent) with a February balance date (<b>if payable on income year basis</b>)</li> </ul>
15 January	GST	<ul style="list-style-type: none"> <li>Return and payment are due for the period ended 30 November</li> </ul>
21 January (due to 20th falling on a weekend)	PAYE	<ul style="list-style-type: none"> <li>Employer monthly schedule (<b>IR348</b>) due for <b>small employers</b></li> <li>Employer deductions (<b>IR 345</b>) form and payment due for <b>small employers</b> for the period 1 December to 31 December</li> <li>Employer deductions (<b>IR345</b>) form and payment due for <b>large employers</b> for the period 1 January to 15 January</li> </ul>
21 January (due to 20th falling on a weekend)	RWT	<ul style="list-style-type: none"> <li>RWT Return and payment due for deductions from dividends and deductions of \$500 or more from interest paid during December</li> </ul>

21 January (due to 20th falling on a weekend)	N-RWT / Approved Issuer Levy	<ul style="list-style-type: none"> <li>• Payment and Return due for either preceding month's Non-Resident Withholding Tax or Approved Issuer Levy</li> </ul>
21 January (due to 20th falling on a weekend)	FBT	<ul style="list-style-type: none"> <li>• FBT return (<b>IR420</b>) and payment due for employers for the quarter ending 31 December (if completed on a <b>quarterly basis</b>)</li> </ul>
21 January (due to 20th falling on a weekend)	Gaming Machine Duty	<ul style="list-style-type: none"> <li>• Return (<b>IR680</b>) and payment due for the month ended 31 December</li> </ul>
21 January (due to 20th falling on a weekend)	Foreign Dividend Withholding Payment	<ul style="list-style-type: none"> <li>• <b>IR4F</b> return and payment due for foreign dividends received in the quarter ending 31 December</li> </ul>
30 January (due to 28th falling on a weekend)	GST	<ul style="list-style-type: none"> <li>• Return and payment due for the period ended 31 December</li> </ul>
28 January	Provisional Tax - Standard or Estimation Option and /or 1 or 2 monthly GST filing & Student Loan Interim Payments	<ul style="list-style-type: none"> <li>• 1st Instalment (August balance date)</li> <li>• 2nd Instalment (April balance date)</li> <li>• 3rd Instalment (December balance date)</li> </ul>
28 January	Provisional Tax - Ratio Option	<ul style="list-style-type: none"> <li>• 1st Instalment (October balance date)</li> <li>• 2nd Instalment (August balance date)</li> <li>• 3rd Instalment (June balance date)</li> <li>• 4th Instalment (April balance date)</li> <li>• 5th Instalment (February balance date)</li> <li>• 6th Instalment (December balance date)</li> </ul>
28 January	Provisional Tax - Six Monthly GST Filing	<ul style="list-style-type: none"> <li>• 1st Instalment (June balance date)</li> <li>• 2nd Instalment (December balance date)</li> </ul>

## Key Dates - February 2013

Date	Category	Description
5 February	PAYE	<ul style="list-style-type: none"> <li>Employer monthly schedule (<b>IR348</b>) due for <b>large employers</b></li> <li>Employer deductions (<b>IR345</b>) form and payment due for <b>large employers</b> for the period 16 January to 31 January</li> </ul>
7 February	Terminal Tax	<ul style="list-style-type: none"> <li>For taxpayers (without a tax agent) with balance dates between 1 March and 30 September</li> <li>For taxpayers (with a tax agent) with a January balance date</li> </ul>
7 February	Terminal Student Loan Repayment	<ul style="list-style-type: none"> <li>For those (with no tax agent) with balance date between 1 March and 30 September</li> <li>For those (with a tax agent) with a January balance date</li> </ul>
7 February	Qualifying Company Tax Election	<ul style="list-style-type: none"> <li><b>IR4P</b> return and payment due for companies (with no tax agent) with balance dates between 1 March and 30 September</li> <li><b>IR4P</b> return and payment due for companies (with a tax agent) with a January balance date</li> </ul>
7 February	FBT	<ul style="list-style-type: none"> <li>FBT return (<b>IR421</b>) and payment due for employers (without a tax agent) with balance dates between 1 March &amp; 30 September (if payable on <b>income year basis</b>)</li> <li>FBT return (<b>IR421</b>) and payment due for employers (with a tax agent) with a January balance date (if payable on <b>income year basis</b>)</li> </ul>
20 February	PAYE	<ul style="list-style-type: none"> <li>Employer monthly schedule (<b>IR348</b>) due for <b>small employers</b></li> <li>Employer deductions (<b>IR345</b>) form and payment due</li> </ul>

for **small employers** for the period 1 January to 31 January

- Employer deductions (**IR345**) form and payment due for **large employers** for the period 1 February to 15 February

20 February	RWT	<ul style="list-style-type: none"> <li>• RWT Return and payment due for deductions from dividends and deductions of \$500 or more from interest paid during January</li> </ul>
20 February	N-RWT / Approved Issuer Levy	<ul style="list-style-type: none"> <li>• Payment and Return due for either preceding months' Non Resident Withholding Tax or Approved Issuer Levy</li> </ul>
20 February	Gaming Machine Duty	<ul style="list-style-type: none"> <li>• Return (<b>IR680</b>) and payment due for month ended 31 January</li> </ul>
28 February	GST	<ul style="list-style-type: none"> <li>• Return and payment due for the period ended 31 January</li> </ul>
28 February	Provisional Tax - Standard or Estimation Option and /or 1 or 2 monthly GST filing & Student Loan Interim Payments	<ul style="list-style-type: none"> <li>• 1st Instalment (September balance date)</li> <li>• 2nd Instalment ((May balance date)</li> <li>• 3rd Instalment (January balance date)</li> </ul>
28th February	Provisional Tax - Ratio Option	<ul style="list-style-type: none"> <li>• 1st Instalment (November balance date)</li> <li>• 2nd Instalment (September balance date)</li> <li>• 3rd Instalment (July balance date)</li> <li>• 4th Instalment (May balance date)</li> <li>• 5th Instalment (March balance date)</li> <li>• 6th Instalment (January balance date)</li> </ul>
28th February	Provisional Tax - Six Monthly GST Filing	<ul style="list-style-type: none"> <li>• 1st Instalment (July balance date)</li> <li>• 2nd Instalment (January balance date)</li> </ul>

## Key Dates - March 2013

Date	Category	Description
5 March	PAYE	<ul style="list-style-type: none"> <li>Employer monthly schedule <b>(IR348)</b> due for <b>large employers</b></li> <li>Employer deductions <b>(IR345)</b> form and payment due for <b>large employers</b> for the period 16 February to 28 February</li> </ul>
7 March	Terminal Tax	<ul style="list-style-type: none"> <li>For taxpayers (with a tax agent) with a February balance date</li> </ul>
7 March	Terminal Student Loan Repayment	<ul style="list-style-type: none"> <li>For those (with a tax agent) with a February balance date</li> </ul>
7 March	Qualifying Company Tax Election	<ul style="list-style-type: none"> <li><b>IR4P</b> return and payment due for companies (with a tax agent) with a February balance date</li> </ul>
7 March	FBT	<ul style="list-style-type: none"> <li>FBT return <b>(IR421)</b> and payment due for employers (with a tax agent) with a February balance date <b>(if payable on income year basis)</b></li> </ul>
20 March	PAYE	<ul style="list-style-type: none"> <li>Employer monthly schedule <b>(IR348)</b> due for <b>small employers</b></li> <li>Employer deductions <b>(IR345)</b> form and</li> </ul>

payment due for **small employers** for the period 1 February to 28 February

- Employer deductions (**IR345**) form and payment due for **large employers** for the period 1 March to 15 March

20 March	RWT	<ul style="list-style-type: none"> <li>• RWT Return and payment due for deductions from dividends and deductions of \$500 or more from interest paid during February</li> </ul>
20 March	N-RWT / Approved Issuer Levy	<ul style="list-style-type: none"> <li>• Payment and Return due for either preceding months' Non Resident Withholding Tax or Approved Issuer levy</li> </ul>
20 March	Gaming Machine Duty	<ul style="list-style-type: none"> <li>• Return (<b>IR680</b>) and payment due for the month ended 28 February</li> </ul>
28 March	GST	<ul style="list-style-type: none"> <li>• Return and payment are due for the period ended 28 February</li> </ul>
28 March	Provisional Tax - Standard or Estimation Option and/or 1 or 2 monthly GST filing & Student Loan Interim Payments	<ul style="list-style-type: none"> <li>• 1st Instalment (October balance date)</li> <li>• 2nd Instalment (June balance date)</li> <li>• 3rd Instalment (March balance date)</li> </ul>
28 March	Provisional Tax - Ratio Option	<ul style="list-style-type: none"> <li>• 1st Instalment (December balance date)</li> <li>• 2nd Instalment (October</li> </ul>

balance date)

- 3rd Instalment (August balance date)
- 4th Instalment (June balance date)
- 5th Instalment (April balance date)
- 6th Instalment (February balance date)

28 March Provisional Tax - Six Monthly GST Filing

- 1st Instalment (August balance date)
- 2nd Instalment (February balance date)

2 April Student Loan  
(due to 31 March falling on Easter Sunday and 1 April on Easter Monday)

- 2nd repayment Instalment due for borrowers who are overseas

31 March Imputation Year

- Final day of imputation year. 10% penalty incurred on debit balance in imputation account and dividend withholding payment account after this date
- Final day for refund of excess RWT deductions

31 March Tax Returns

- Final day to file tax returns for taxpayers with a tax agent