

Key Dates - January 2013

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

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

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

Key Dates - February 2013

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

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

Key Dates - March 2013

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

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

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