



TAXATION & FINANCIAL SPECIALISTS

AUGUST 2020

Date	Category	Description
5 August	PAYE	<ul style="list-style-type: none">• Employer monthly schedule (IR 348) due for large employers• Employer deductions (IR 345) form and payment due for large employers for the period 16 July to 31 July
7 August	Annual Returns	<ul style="list-style-type: none">• Due date for annual returns for taxpayers (without a tax agent) that have an April 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
20 August	PAYE	<ul style="list-style-type: none">• Employer monthly schedule (IR 348) due for small employers• Employer deductions (IR 345) form and payment due for small employers for the period 1 July to 31 July• Employer deductions (IR 345) form and payment due for large employers for the period 1 August to 15 August
20 August	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 July
20 August	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 August	Gaming Machine Duty	<ul style="list-style-type: none">• Return (IR680) and payment due for the month ended 31 July
28 August	GST	<ul style="list-style-type: none">• Return and payment due for period ended 31 July
28 August	Provisional Tax - Ratio Option	<ul style="list-style-type: none">• 1st Instalment (May balance date)

- 2nd Instalment (March balance date)
- 3rd Instalment (January balance date)
- 4th Instalment (November balance date)
- 5th Instalment (September balance date)
- 6th Instalment (July balance date)

28 August Provisional Tax - Standard or Estimation Option and/or 1 or 2 monthly GST filing & Student Loan Interim Payments

- 1st Instalment (March balance date)
- 2nd Instalment (November balance date)
- 3rd Instalment (July balance date)

28 August Provisional Tax - Six monthly GST filing

- 1st instalment (January balance date)
- 2nd Instalment (July balance date)