



## TAXATION & FINANCIAL SPECIALISTS

### NOVEMBER 2020

Date	Category	Description
5 November	PAYE	<ul style="list-style-type: none"><li>• Employer monthly schedule (<b>IR 348</b>) due for <b>large employers</b></li><li>• Employer deductions (<b>IR 345</b>) form and payment due for <b>large employers</b> for the period 16 October to 31 October</li></ul>
7 November	Terminal Tax	<ul style="list-style-type: none"><li>• For taxpayers (without a tax agent) with a December balance date</li><li>• For taxpayers (with tax agent) with an October balance date</li></ul>
7 November	Terminal Student Loan Repayment	<ul style="list-style-type: none"><li>• For those (without a tax agent) with a December balance date</li><li>• For those (with tax agent) with an October balance date</li></ul>
7 November	Qualifying Company Election Tax	<ul style="list-style-type: none"><li>• <b>IR 4P</b> return and payment due for companies (without a tax agent) with a December balance date</li><li>• <b>IR 4P</b> return and payment due for companies (with a tax agent) with an October balance date</li></ul>
7 November	Annual Returns	<ul style="list-style-type: none"><li>• Due date for annual returns for taxpayers (without a tax agent) that have a July 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>
7 November	FBT	<ul style="list-style-type: none"><li>• FBT return (<b>IR421</b>) and payment due for employers (with a tax agent) with an October balance date (if payable on <b>income year basis</b>)</li></ul>

		<ul style="list-style-type: none"> <li>• FBT return (<b>IR421</b>) and payment due for employers (without a tax agent) with a December balance date (if payable on <b>income year basis</b>)</li> </ul>
20 November	PAYE	<ul style="list-style-type: none"> <li>• Employer monthly schedule (<b>IR 348</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 October to 31 October</li> <li>• Employer deductions (<b>IR 345</b>) form and payment due for <b>large employers</b> for the period 1 November to 15 November</li> </ul>
20 November	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 October</li> </ul>
20 November	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 November	Gaming Machine Duty	<ul style="list-style-type: none"> <li>• Return (<b>IR680</b>) and payment due for the month ended 31 October</li> </ul>
28 November	GST	<ul style="list-style-type: none"> <li>• Return and payment due for period ended 31 October</li> </ul>
28 November	Provisional Tax Ratio Option	<ul style="list-style-type: none"> <li>• 1st Instalment (August balance date)</li> <li>• 2nd Instalment (June balance date)</li> <li>• 3rd Instalment (April balance date)</li> <li>• 4th Instalment (February balance date)</li> <li>• 5th Instalment (December balance date)</li> <li>• 6th Instalment (October balance date)</li> </ul>
28 November	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 (June balance date)</li> <li>• 2nd Instalment (February balance date)</li> <li>• 3rd Instalment (October balance date)</li> </ul>
28 November	Provisional Tax - Six monthly GST filing	<ul style="list-style-type: none"> <li>• 1st Instalment (April balance date)</li> <li>• 2nd Instalment (October balance date)</li> </ul>