



TAXATION & FINANCIAL SPECIALISTS

JUNE 2020

| Date | Category | Description |
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| 5 June | 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 May to 31 May |
| 22 June (due to 20th falling on a weekend) | 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 May to 31 May • Employer deductions (IR 345) form and payment due for large employers for the period 1 June to 15 June |
| 22 June (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 May |
| 22 June (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 |
| 22 June (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 May |
| 22 June (due to 20th falling on a weekend) | Dividend Withholding Payment | <ul style="list-style-type: none"> • Where a dividend withholding payment account company has a debit balance as at 31 March, a further dividend withholding |

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| | | payment and dividend payment penalty is now due and payable |
| 22 June (due to 20th falling on a weekend) | Imputation penalty tax | <ul style="list-style-type: none"> • Where an imputation credit account company has a debit balance at 31 March, further income tax and imputation penalty is now due and payable |
| 29 June (due to 28th falling on a weekend) | GST | <ul style="list-style-type: none"> • Return and payment due for the period ended 31 May |
| 29 June (due to 28th falling on a weekend) | 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 (January balance date) • 2nd Instalment (September balance date) • 3rd Instalment (May balance date) |
| 29 June (due to 28th falling on a weekend) | Provisional Tax - Ratio Option | <ul style="list-style-type: none"> • 1st Instalment (March balance date) • 2nd Instalment (January balance date) • 3rd Instalment (November balance date) • 4th Instalment (September balance date) • 5th Instalment (July balance date) • 6th Instalment (May balance date) |
| 29 June (due to 28th falling on a weekend) | Provisional Tax - Six monthly GST filing | <ul style="list-style-type: none"> • 1st Instalment (November balance date) • 2nd Instalment (May balance date) |
| 30 June | FBT | <ul style="list-style-type: none"> • Last date for employers to elect to pay FBT annually |