



TAXATION & FINANCIAL SPECIALISTS

DECEMBER 2020

Date	Category	Description
5 December	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 November to 30 November
8 December (due to 7th falling on a weekend)	Terminal Tax	<ul style="list-style-type: none">• For taxpayers (without a tax agent) with a January balance date• For taxpayers (with a tax agent) with a November balance date
8 December (due to 7th falling on a weekend)	Terminal Student Loan Repayment	<ul style="list-style-type: none">• For those (without a tax agent) with a January balance date• For those (with a tax agent) with a November balance date
8 December (due to 7th falling on a weekend)	Annual Returns	<ul style="list-style-type: none">• Due date for annual returns for taxpayers (without a tax agent) that have an August 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
8 December (due to 7th falling on a weekend)	FBT	<ul style="list-style-type: none">• FBT return (IR421) and payment due for employers (with a tax agent) with a November balance date (if payable on income year basis)• FBT return (IR421) and payment due for employers (without a tax agent) with a January balance date (if payable on income year basis)

8 December (due to 7th falling on a weekend)	Qualifying Company Election tax	<ul style="list-style-type: none"> • IR4P return and payment due for companies (with no tax agent) with a January balance date • IR4P return and payment due for companies (with a tax agent) with a November balance date
22 December (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 November to 30 November • Employer deductions (IR 345) form and payment due for large employers for the period 1 December to 15 December
22 December (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 November
22 December (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 December (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 30 November