



## TAXATION & FINANCIAL SPECIALISTS

### OCTOBER 2014

Date	Category	Description
6 October (due to 5th falling on a weekend)	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 September to 30 September</li></ul>
7 October	Terminal Tax	<ul style="list-style-type: none"><li>• For taxpayers (without a tax agent) with a November balance date</li></ul>
7 October	Terminal Student Loan Repayment	<ul style="list-style-type: none"><li>• For those (without a tax agent) with a November balance date</li></ul>
7 October	Qualifying Company Tax Election	<ul style="list-style-type: none"><li>• <b>IR 4P</b> return and payment due for companies (without a tax agent) with a November balance date</li></ul>
7 October	Annual Returns	<ul style="list-style-type: none"><li>• Due date for annual returns for taxpayers (without a tax agent) that have a June 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 October	FBT	<ul style="list-style-type: none"><li>• FBT return (<b>IR421</b>) and payment due for employers (without a tax agent) with a November balance date (if payable on <b>income year basis</b>)</li></ul>
20 October	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 September to 30 September</li></ul>

		<ul style="list-style-type: none"> <li>• Employer deductions (<b>IR 345</b>) form and payment due for <b>large employers</b> for the period 1 October to 15 October</li> </ul>
20 October	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 September</li> <li>• RWT Return and payment due for interest payments made between 1 April and 30 September where deductions <b>do not exceed \$500</b> per month</li> </ul>
20 October	Approved Issuer Levy	<ul style="list-style-type: none"> <li>• Return and payment due for Approved Issuer Levy made in period between 1 April and 30 September where estimations of the deductions of the levy <b>will not exceed \$500</b></li> </ul>
20 October	N-RWT / Approved Issuer Levy	<ul style="list-style-type: none"> <li>• Payment and Return due for either preceding month's Non-Resident Withholding Tax or Approved Issuer Levy</li> </ul>
20 October	FBT	<ul style="list-style-type: none"> <li>• FBT return (<b>IR420</b>) and payment due for employers for the quarter ending 30 September (if completed on a <b>quarterly basis</b>)</li> </ul>
20 October	Gaming Machine Duty	<ul style="list-style-type: none"> <li>• Return (<b>IR680</b>) and payment due for month ended 30 September</li> </ul>
20 October	Foreign Dividend Withholding Payment	<ul style="list-style-type: none"> <li>• <b>IR4F</b> return and payment due for foreign dividends received in the quarter ending 30 September</li> </ul>
28 October	GST	<ul style="list-style-type: none"> <li>• Return and payment are due for the period ended 30 September</li> </ul>
28 October	Provisional Tax - Ratio Option	<ul style="list-style-type: none"> <li>• 1st Instalment (July balance date)</li> <li>• 2nd Instalment (May balance date)</li> <li>• 3rd Instalment (March balance date)</li> <li>• 4th Instalment (January balance date)</li> <li>• 5th Instalment (November balance date)</li> <li>• 6th Instalment (September balance date)</li> </ul>
28 October	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 (May balance date)</li> <li>• 2nd Instalment (January balance date)</li> <li>• 3rd Instalment (September balance date)</li> </ul>

28 October

Provisional Tax - Six monthly  
GST filing

- 1st instalment (March balance date)
- 2nd Instalment (September balance date)