



## TAXATION & FINANCIAL SPECIALISTS

### APRIL 2015

Date	Category	Description
7 April (due to 5th falling on a weekend and 6th falling on Easter Monday)	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 March to 31 March</li></ul>
7 April	Terminal Tax	<ul style="list-style-type: none"><li>• For taxpayers (with a tax agent) with balance dates between 1 March and 30 September</li></ul>
7 April	Terminal Student Loan Repayment	<ul style="list-style-type: none"><li>• For those (with a tax agent) with balance dates between 1 March and 30 September</li></ul>
7 April	Qualifying Company Election Tax	<ul style="list-style-type: none"><li>• <b>IR 4P</b> return and payment due for companies (with a tax agent) with balance dates between 1 March and 30 September</li></ul>
7 April	FBT	<ul style="list-style-type: none"><li>• FBT return (<b>IR421</b>) and payment due for employers (with a tax agent) with balance dates between 1 March &amp; 30 September (if payable <b>on income year basis</b>)</li></ul>
20 April	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 March to 31 March</li><li>• Employer deductions (<b>IR 345</b>) form and payment due for <b>large employers</b> for the period 1 April to 15 April</li></ul>
20 April	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 March</li></ul>

		<ul style="list-style-type: none"> <li>• RWT Return and payment due for interest payments made from 1 October to 31 March where the deductions <b>do not exceed</b>\$500 per month</li> </ul>
20 April	Approved Issuer Levy	<ul style="list-style-type: none"> <li>• Return and payment due for approved issuer levy made in period between 1 October and 31 March where estimations of the deductions of the levy <b>will not exceed \$500 per month</b></li> </ul>
20 April	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 April	Gaming Machine Duty	<ul style="list-style-type: none"> <li>• Return (<b>IR680</b>) and payment due for the month ended 31 March</li> </ul>
20 April	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 31 March</li> </ul>