



## TAXATION & FINANCIAL SPECIALISTS

### MAY 2020

Date	Category	Description
5 May	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 April to 30 April</li> </ul>
7 May	GST	<ul style="list-style-type: none"> <li>• Return and payment due for period ended 31 March</li> </ul>
7 May	Provisional Tax - Ratio Option	<ul style="list-style-type: none"> <li>• 1st Instalment (January balance date)</li> <li>• 2nd Instalment (November balance date)</li> <li>• 3rd instalment (September balance date)</li> <li>• 4th Instalment (July balance date)</li> <li>• 5th Instalment (May balance date)</li> <li>• 6th Instalment (March balance date)</li> </ul>
7 May	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 (November balance date)</li> <li>• 2nd Instalment (July balance date)</li> <li>• 3rd Instalment (March balance date)</li> </ul>
7 May	Provisional Tax - Six Monthly GST Filing	<ul style="list-style-type: none"> <li>• 1st Instalment (September balance date)</li> <li>• 2nd Instalment (March balance date)</li> </ul>
20 May	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 April to 30 April</li> <li>• Employer deductions (<b>IR 345</b>) form and payment due for <b>large employers</b> for the period 1 May to 15 May</li> </ul>
20 May	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 April</li> </ul>
20 May	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 May	Gaming Machine Duty	<ul style="list-style-type: none"> <li>Return (<b>IR680</b>) and payment due for the month ended 30 April</li> </ul>
28 May	GST	<ul style="list-style-type: none"> <li>Return and payment due for the period ended 30 April</li> </ul>
28 May	Provisional Tax - Ratio Option	<ul style="list-style-type: none"> <li>1st Instalment (February balance date)</li> <li>2nd Instalment (December balance date)</li> <li>3rd Instalment (October balance date)</li> <li>4th Instalment (August balance date)</li> <li>5th Instalment (June balance date)</li> <li>6th Instalment (April balance date)</li> </ul>
28 May	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 (December balance date)</li> <li>2nd Instalment (August balance date)</li> <li>3rd Instalment (April balance date)</li> </ul>
28 May	Provisional Tax - Six monthly GST filing	<ul style="list-style-type: none"> <li>1st Instalment (October balance date)</li> <li>2nd Instalment (April balance date)</li> </ul>
1 June (due to 31st falling on a weekend)	RWT	<ul style="list-style-type: none"> <li>Annual reconciliation statements (<b>IR15S</b>, interest and <b>IR17S</b> or <b>17SA</b>) due for the year ended 31 March</li> </ul>
1 June (due to 31st falling on a weekend)	FBT	<ul style="list-style-type: none"> <li>FBT return (<b>IR420</b>) and payment due for employers for the quarter ending 31 March (if completed on a <b>quarterly basis</b>)</li> <li>FBT return (<b>IR422</b>) and payment due for employers for the year ended 31 March (If completed on an <b>annual basis</b>). Employers who provide no fringe benefits are to file an annual Nil return(<b>IR419</b>), unless the CIR has waived this requirement</li> </ul>