



TAXATION & FINANCIAL SPECIALISTS

APRIL 2020

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">• Employer monthly schedule (IR 348) due for large employers• Employer deductions (IR 345) form and payment due for large employers for the period 16 March to 31 March
7 April	Terminal Tax	<ul style="list-style-type: none">• For taxpayers (with a tax agent) with balance dates between 1 March and 30 September
7 April	Terminal Student Loan Repayment	<ul style="list-style-type: none">• For those (with a tax agent) with balance dates between 1 March and 30 September
7 April	Qualifying Company Election Tax	<ul style="list-style-type: none">• IR 4P return and payment due for companies (with a tax agent) with balance dates between 1 March and 30 September
7 April	FBT	<ul style="list-style-type: none">• FBT return (IR421) and payment due for employers (with a tax agent) with balance dates between 1 March & 30 September (if payable on income year basis)
20 April	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 March to 31 March• Employer deductions (IR 345) form and payment due for large employers for the period 1 April to 15 April
20 April	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 March

		<ul style="list-style-type: none"> • RWT Return and payment due for interest payments made from 1 October to 31 March where the deductions do not exceed\$500 per month
20 April	Approved Issuer Levy	<ul style="list-style-type: none"> • 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 will not exceed \$500 per month
20 April	N-RWT / Approved Issuer Levy	<ul style="list-style-type: none"> • Payment and Return due for either preceding months' Non Resident Withholding Tax or Approved Issuer Levy
20 April	Gaming Machine Duty	<ul style="list-style-type: none"> • Return (IR680) and payment due for the month ended 31 March
20 April	Foreign Dividend Withholding Payment	<ul style="list-style-type: none"> • IR4F return and payment due for foreign dividends received in the quarter ending 31 March