



TAXATION & FINANCIAL SPECIALISTS

SEPTEMBER 2014

Date	Category	Description
5 September	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 August to 31 August
8 September (due to 7th falling on a weekend)	Terminal Tax	<ul style="list-style-type: none">• For taxpayers (without a tax agent) with an October balance date
8 September (due to 7th falling on a weekend)	Terminal Student Loan Repayment	<ul style="list-style-type: none">• For those (without a tax agent) with an October balance date
8 September (due to 7th falling on a weekend)	Qualifying Company Election Tax	<ul style="list-style-type: none">• IR4P return and payment due for companies (without a tax agent) with an October balance date
8 September (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 a May 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 September (due to 7th falling on a weekend)	FBT	<ul style="list-style-type: none"> • FBT return (IR421) and payment due for employers (without a tax agent) with an October balance date (if payable on income year basis)
22 September (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 August to 31 August • Employer deductions (IR 345) form and payment due for large employers for the period 1 September to 15 September
22 September (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 August
22 September (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 months' Non Resident Withholding Tax or Approved Issuer Levy
22 September (due to 20th falling on a weekend)	Gaming Machine Duty	<ul style="list-style-type: none"> • Return (IR680) and payment due for month ended 31 August
29 September (due to 28th falling on a weekend)	GST	<ul style="list-style-type: none"> • Return and payment due for period ended 31 August
29 September (due to 28th falling on a weekend)	Provisional Tax - Ratio Option	<ul style="list-style-type: none"> • 1st Instalment (June balance date) • 2nd Instalment (April balance date) • 3rd Instalment (February balance date) • 4th Instalment (December balance date) • 5th Instalment (October balance date)

		<ul style="list-style-type: none"> • 6th Instalment (August balance date)
29 September (due to 28th falling on a weekend)	Provisional Tax - Standard or Estimation Option and/or 1 or 2 monthly GST filing & Student Loan Interim Payments	<ul style="list-style-type: none"> • 1st Instalment (April balance date) • 2nd Instalment (December balance date) • 3rd Instalment (August balance date)
29 September (due to 28th falling on a weekend)	Provisional Tax - Six monthly GST filing	<ul style="list-style-type: none"> • 1st Instalment (February balance date) • 2nd Instalment (August balance date)
30 September	Student Loan	<ul style="list-style-type: none"> • 1st repayment Instalment due for borrowers who are overseas