



## TAXATION & FINANCIAL SPECIALISTS

### DECEMBER 2014

Date	Category	Description
5 December	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 November to 30 November</li></ul>
8 December (due to 7th falling on a weekend)	Terminal Tax	<ul style="list-style-type: none"><li>• For taxpayers (without a tax agent) with a January balance date</li><li>• For taxpayers (with a tax agent) with a November balance date</li></ul>
8 December (due to 7th falling on a weekend)	Terminal Student Loan Repayment	<ul style="list-style-type: none"><li>• For those (without a tax agent) with a January balance date</li><li>• For those (with a tax agent) with a November balance date</li></ul>
8 December (due to 7th falling on a weekend)	Annual Returns	<ul style="list-style-type: none"><li>• Due date for annual returns for taxpayers (without a tax agent) that have an August 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>
8 December (due to 7th falling on a weekend)	FBT	<ul style="list-style-type: none"><li>• FBT return (<b>IR421</b>) and payment due for employers (with a tax agent) with a November balance date (if payable on <b>income year basis</b>)</li><li>• FBT return (<b>IR421</b>) and payment due for employers (without a tax agent) with a January balance date (if payable on <b>income year basis</b>)</li></ul>

8 December (due to 7th falling on a weekend)	Qualifying Company Election tax	<ul style="list-style-type: none"> <li>• <b>IR4P</b> return and payment due for companies (with no tax agent) with a January balance date</li> <li>• <b>IR4P</b> return and payment due for companies (with a tax agent) with a November balance date</li> </ul>
22 December (due to 20th falling on a weekend)	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 November to 30 November</li> <li>• Employer deductions (<b>IR 345</b>) form and payment due for <b>large employers</b> for the period 1 December to 15 December</li> </ul>
22 December (due to 20th falling on a weekend)	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 November</li> </ul>
22 December (due to 20th falling on a weekend)	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>
22 December (due to 20th falling on a weekend)	Gaming Machine Duty	<ul style="list-style-type: none"> <li>• Return (<b>IR680</b>) and payment due for the month ended 30 November</li> </ul>