



TAXATION & FINANCIAL SPECIALISTS

FEBRUARY 2015

Date	Category	Description
5 February	PAYE	<ul style="list-style-type: none">• Employer monthly schedule (IR348) due for large employers• Employer deductions (IR345) form and payment due for large employers for the period 16 January to 31 January
9 February (due to 7th falling on a weekend)	Terminal Tax	<ul style="list-style-type: none">• For taxpayers (without a tax agent) with balance dates between 1 March and 30 September• For taxpayers (with a tax agent) with a January balance date
9 February (due to 7th falling on a weekend)	Terminal Student Loan Repayment	<ul style="list-style-type: none">• For those (with no tax agent) with balance date between 1 March and 30 September• For those (with a tax agent) with a January balance date
9 February (due to 7th falling on a weekend)	Qualifying Company Tax Election	<ul style="list-style-type: none">• IR4P return and payment due for companies (with no tax agent) with balance dates between 1 March and 30 September• IR4P return and payment due for companies (with a tax agent) with a January balance date
9 February (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 balance dates between 1 March & 30 September (if payable on income year basis)• FBT return (IR421) and payment due for employers (with a tax agent) with a January balance date (if payable on income year basis)
20 February	PAYE	<ul style="list-style-type: none">• Employer monthly schedule (IR348) due for small employers• Employer deductions (IR345) form and payment due for small employers for the period 1 January to 31 January• Employer deductions (IR345) form and payment due for large employers for the period 1 February to 15 February

20 February	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 January
20 February	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 February	Gaming Machine Duty	<ul style="list-style-type: none"> Return (IR680) and payment due for month ended 31 January
2 March (due to 28th falling on a weekend)	GST	<ul style="list-style-type: none"> Return and payment due for the period ended 31 January
2 March (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 (September balance date) 2nd Instalment ((May balance date) 3rd Instalment (January balance date)
2 March (due to 28th falling on a weekend)	Provisional Tax - Ratio Option	<ul style="list-style-type: none"> 1st Instalment (November balance date) 2nd Instalment (September balance date) 3rd Instalment (July balance date) 4th Instalment (May balance date) 5th Instalment (March balance date) 6th Instalment (January balance date)
2 March (due to 28th falling on a weekend)	Provisional Tax - Six Monthly GST Filing	<ul style="list-style-type: none"> 1st Instalment (July balance date) 2nd Instalment (January balance date)