



TAXATION & FINANCIAL SPECIALISTS

NOVEMBER 2014

Date	Category	Description
5 November	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 October to 31 October
7 November	Terminal Tax	<ul style="list-style-type: none">• For taxpayers (without a tax agent) with a December balance date• For taxpayers (with tax agent) with an October balance date
7 November	Terminal Student Loan Repayment	<ul style="list-style-type: none">• For those (without a tax agent) with a December balance date• For those (with tax agent) with an October balance date
7 November	Qualifying Company Election Tax	<ul style="list-style-type: none">• IR 4P return and payment due for companies (without a tax agent) with a December balance date• IR 4P return and payment due for companies (with a tax agent) with an October balance date
7 November	Annual Returns	<ul style="list-style-type: none">• Due date for annual returns for taxpayers (without a tax agent) that have a July 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
7 November	FBT	<ul style="list-style-type: none">• FBT return (IR421) and payment due for employers (with a tax agent) with an October balance date (if payable on income year basis)

		<ul style="list-style-type: none"> • FBT return (IR421) and payment due for employers (without a tax agent) with a December balance date (if payable on income year basis)
20 November	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 October to 31 October • Employer deductions (IR 345) form and payment due for large employers for the period 1 November to 15 November
20 November	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 October
20 November	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 November	Gaming Machine Duty	<ul style="list-style-type: none"> • Return (IR680) and payment due for the month ended 31 October
28 November	GST	<ul style="list-style-type: none"> • Return and payment due for period ended 31 October
28 November	Provisional Tax Ratio Option	<ul style="list-style-type: none"> • 1st Instalment (August balance date) • 2nd Instalment (June balance date) • 3rd Instalment (April balance date) • 4th Instalment (February balance date) • 5th Instalment (December balance date) • 6th Instalment (October balance date)
28 November	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 (June balance date) • 2nd Instalment (February balance date) • 3rd Instalment (October balance date)
28 November	Provisional Tax - Six monthly GST filing	<ul style="list-style-type: none"> • 1st Instalment (April balance date) • 2nd Instalment (October balance date)