



## TAXATION & FINANCIAL SPECIALISTS

### JULY 2014

Date	Category	Description
7 July (due to 5th falling on a weekend)	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 June to 30 June</li></ul>
7 July	Income Tax Returns	<ul style="list-style-type: none"><li>• Tax returns for the year ended 31 March are to be filed by taxpayers (without a tax agent) with balance dates between 1 October and 31 March:<ul style="list-style-type: none"><li>○ Individuals (<b>IR3</b>)</li><li>○ Companies &amp; Unit Trusts (<b>IR4</b>)</li><li>○ Estates or Trusts (<b>IR6</b>)</li><li>○ Partnerships (<b>IR7</b>)</li><li>○ Clubs &amp; Societies (<b>IR9</b>)</li><li>○ Superannuation Funds (<b>IR44</b>)</li></ul></li></ul>
7 July	Annual Returns	<ul style="list-style-type: none"><li>• Last day for taxpayers (without a tax agent) with balance dates 1 October and 31 March to also file:<ul style="list-style-type: none"><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>
21 July (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 June to 30 June</li></ul>

		<ul style="list-style-type: none"> <li>• Employer deductions (<b>IR 345</b>) form and payment due for <b>large employers</b> for the period 1 July to 15 July</li> </ul>
21 July (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 June</li> </ul>
21 July (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 months' Non-Resident Withholding Tax or Approved Issuer Levy</li> </ul>
21 July (due to 20th falling on a weekend)	FBT	<ul style="list-style-type: none"> <li>• FBT return (<b>IR420</b>) and payment due for employers for the quarter ending 30 June (if completed on a <b>quarterly basis</b>)</li> </ul>
21 July (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 June</li> </ul>
22 July (due to 20th falling on a weekend)	Foreign Dividend Withholding Payment	<ul style="list-style-type: none"> <li>• <b>IR4F</b> return and payment due for foreign dividends received in the quarter ending 30 June</li> </ul>
28 July	GST	<ul style="list-style-type: none"> <li>• Return and payment due for the period ended 30 June</li> </ul>
28 July	Provisional Tax - Ratio Option	<ul style="list-style-type: none"> <li>• 1st instalment (April balance date)</li> <li>• 2nd Instalment (February balance date)</li> <li>• 3rd Instalment (December balance date)</li> <li>• 4th Instalment (October balance date)</li> <li>• 5th Instalment (August balance date)</li> <li>• 6th instalment (June balance date)</li> </ul>
28 July	Provisional Tax - Standard or Estimation Option and/or 1 or 2 monthly GST filing & Student Loan Interim Payments	<ul style="list-style-type: none"> <li>• 1st Instalment (February balance date)</li> <li>• 2nd Instalment (October balance date)</li> <li>• 3rd Instalment (June balance date)</li> </ul>
28 July	Provisional Tax - Six monthly GST filing	<ul style="list-style-type: none"> <li>• 1st Instalment (December balance date)</li> <li>• 2nd Instalment (June balance date)</li> </ul>