



TAXATION & FINANCIAL SPECIALISTS

JUNE 2015

Date	Category	Description
5 June	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 May to 31 May
22 June (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 May to 31 May • Employer deductions (IR 345) form and payment due for large employers for the period 1 June to 15 June
22 June (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 May
22 June (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 month's Non-Resident Withholding Tax or Approved Issuer Levy
22 June (due to 20th falling on a weekend)	Gaming Machine Duty	<ul style="list-style-type: none"> • Return (IR680) and payment due for the month ended 31 May
22 June (due to 20th falling on a weekend)	Dividend Withholding Payment	<ul style="list-style-type: none"> • Where a dividend withholding payment account company has a debit balance as at 31 March, a further dividend withholding

		payment and dividend payment penalty is now due and payable
22 June (due to 20th falling on a weekend)	Imputation penalty tax	<ul style="list-style-type: none"> • Where an imputation credit account company has a debit balance at 31 March, further income tax and imputation penalty is now due and payable
29 June (due to 28th falling on a weekend)	GST	<ul style="list-style-type: none"> • Return and payment due for the period ended 31 May
29 June (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 (January balance date) • 2nd Instalment (September balance date) • 3rd Instalment (May balance date)
29 June (due to 28th falling on a weekend)	Provisional Tax - Ratio Option	<ul style="list-style-type: none"> • 1st Instalment (March balance date) • 2nd Instalment (January balance date) • 3rd Instalment (November balance date) • 4th Instalment (September balance date) • 5th Instalment (July balance date) • 6th Instalment (May balance date)
29 June (due to 28th falling on a weekend)	Provisional Tax - Six monthly GST filing	<ul style="list-style-type: none"> • 1st Instalment (November balance date) • 2nd Instalment (May balance date)
30 June	FBT	<ul style="list-style-type: none"> • Last date for employers to elect to pay FBT annually