TAXATION & FINANCIAL SPECIALISTS

AUGUST 2014

Date	Category	Description
5 August	PAYE	• Employer monthly schedule **(IR 348)** due for **large employers** • Employer deductions **(IR 345)** form and payment due for **large employers** for the period 16 July to 31 July

7 August	Annual Returns	• Due date for annual returns for taxpayers (without a tax agent) that have an April balance date
		   o Income tax return
		   o Imputation return
		   o Dividend withholding payment return
		   o Branch equivalent tax account return
		   o Policyholder credit account return
		   o Company dividend statement
		   o Student loan form SL9

20 August	PAYE	• Employer monthly schedule **(IR 348)** due for **small employers** • Employer deductions **(IR 345)** form and payment due for **small employers** for the period 1 July to 31 July • Employer deductions **(IR 345)** form and payment due for **large employers** for the period 1 August to 15 August
20 August	RWT	• RWT Return and payment due for deductions from dividends and deductions of $500 or more from interest paid during July
20 August	N-RWT / Approved Issuer Levy	• Payment and Return due for either preceding months' Non-Resident Withholding Tax or Approved Issuer Levy
20 August	Gaming Machine Duty	• Return **(IR680)** and payment due for the month ended 31 July
28 August	GST	• Return and payment due for period ended 31 July
28 August	Provisional Tax - Ratio Option	• 1st Instalment (May balance date)

		• 2nd Instalment (March balance date)
		• 3rd Instalment (January balance date)
		• 4th Instalment (November balance date)
		• 5th Instalment (September balance date)
		• 6th Instalment (July balance date)
28 August	Provisional Tax - Standard or Estimation Option and/or 1 or 2 monthly GST filing & Student Loan Interim Payments	• 1st Instalment (March balance date)
		• 2nd Instalment (November balance date)
		• 3rd Instalment (July balance date)
28 August	Provisional Tax - Six monthly GST filing	• 1st instalment (January balance date)
		• 2nd Instalment (July balance date)