



TAXATION & FINANCIAL SPECIALISTS

FEBRUARY 2020

| 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 |

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| 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) |