



TAXATION & FINANCIAL SPECIALISTS

MARCH 2020

Date	Category	Description
5 March	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 February to 28 February
9 March (due to 7th falling on a weekend)	Terminal Tax	<ul style="list-style-type: none">• For taxpayers (with a tax agent) with a February balance date
9 March (due to 7th falling on a weekend)	Terminal Student Loan Repayment	<ul style="list-style-type: none">• For those (with a tax agent) with a February balance date
9 March (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 a tax agent) with a February balance date
9 March (due to 7th falling on a weekend)	FBT	<ul style="list-style-type: none">• FBT return (IR421) and payment due for employers (with a tax agent) with a February balance date (if payable on income year basis)
20 March	PAYE	<ul style="list-style-type: none">• Employer monthly schedule (IR348) due for small employers• Employer deductions (IR345) form and payment due for small

		<p>employers for the period 1 February to 28 February</p> <ul style="list-style-type: none"> • Employer deductions (IR345) form and payment due for large employers for the period 1 March to 15 March
20 March	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 February
20 March	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 March	Gaming Machine Duty	<ul style="list-style-type: none"> • Return (IR680) and payment due for the month ended 28 February
30 March (due to 28th falling on a weekend)	GST	<ul style="list-style-type: none"> • Return and payment are due for the period ended 28 February
30 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 (October balance date) • 2nd Instalment (June balance date) • 3rd Instalment (March balance date)
30 March (due to 28th falling on a weekend)	Provisional Tax - Ratio Option	<ul style="list-style-type: none"> • 1st Instalment (December balance date) • 2nd Instalment (October balance date) • 3rd Instalment (August balance date) • 4th Instalment (June balance date) • 5th Instalment (April balance date)

		<ul style="list-style-type: none"> • 6th Instalment (February balance date)
30 March (due to 28th falling on a weekend)	Provisional Tax - Six Monthly GST Filing	<ul style="list-style-type: none"> • 1st Instalment (August balance date) • 2nd Instalment (February balance date)
31 March	Student Loan	<ul style="list-style-type: none"> • 2nd repayment Instalment due for borrowers who are overseas
31 March	Imputation Year	<ul style="list-style-type: none"> • Final day of imputation year. 10% penalty incurred on debit balance in imputation account and dividend withholding payment account after this date • Final day for refund of excess RWT deductions
31 March	Tax Returns	<ul style="list-style-type: none"> • Final day to file tax returns for taxpayers with a tax agent