



## TAXATION & FINANCIAL SPECIALISTS

### SEPTEMBER 2020

| Date   | Category                        | Description  |
|--|---------------------------------|--|
| 5 September                                      | 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 August to 31 August</li></ul>   |
| 8 September<br>(due to 7th falling on a weekend) | Terminal Tax                    | <ul style="list-style-type: none"><li>• For taxpayers (without a tax agent) with an October balance date</li></ul>   |
| 8 September<br>(due to 7th falling on a weekend) | Terminal Student Loan Repayment | <ul style="list-style-type: none"><li>• For those (without a tax agent) with an October balance date</li></ul>   |
| 8 September<br>(due to 7th falling on a weekend) | Qualifying Company Election Tax | <ul style="list-style-type: none"><li>• <b>IR4P</b> return and payment due for companies (without a tax agent) with an October balance date</li></ul>  |
| 8 September<br>(due to 7th falling on a weekend) | Annual Returns                  | <ul style="list-style-type: none"><li>• Due date for annual returns for taxpayers (without a tax agent) that have a May balance date<ul style="list-style-type: none"><li>○ Income tax return</li><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> |

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| 8 September<br>(due to 7th falling on a weekend)   | FBT                            | <ul style="list-style-type: none"> <li>• FBT return (<b>IR421</b>) and payment due for employers (without a tax agent) with an October balance date (if payable on <b>income year basis</b>)</li> </ul>  |
| 22 September<br>(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 August to 31 August</li> <li>• Employer deductions (<b>IR 345</b>) form and payment due for <b>large employers</b> for the period 1 September to 15 September</li> </ul> |
| 22 September<br>(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 August</li> </ul>  |
| 22 September<br>(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>   |
| 22 September<br>(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 month ended 31 August</li> </ul>  |
| 29 September<br>(due to 28th falling on a weekend) | GST                            | <ul style="list-style-type: none"> <li>• Return and payment due for period ended 31 August</li> </ul>  |
| 29 September<br>(due to 28th falling on a weekend) | Provisional Tax - Ratio Option | <ul style="list-style-type: none"> <li>• 1st Instalment (June balance date)</li> <li>• 2nd Instalment (April balance date)</li> <li>• 3rd Instalment (February balance date)</li> <li>• 4th Instalment (December balance date)</li> <li>• 5th Instalment (October balance date)</li> </ul>   |

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|  |  | <ul style="list-style-type: none"> <li>• 6th Instalment (August balance date)</li> </ul>  |
| 29 September<br>(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"> <li>• 1st Instalment (April balance date)</li> <li>• 2nd Instalment (December balance date)</li> <li>• 3rd Instalment (August balance date)</li> </ul> |
| 29 September<br>(due to 28th falling on a weekend) | Provisional Tax - Six monthly GST filing   | <ul style="list-style-type: none"> <li>• 1st Instalment (February balance date)</li> <li>• 2nd Instalment (August balance date)</li> </ul>  |
| 30 September                                       | Student Loan   | <ul style="list-style-type: none"> <li>• 1st repayment Instalment due for borrowers who are overseas</li> </ul>   |