



TAXATION & FINANCIAL SPECIALISTS

OCTOBER 2020

Date	Category	Description
6 October (due to 5th falling on a weekend)	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 September to 30 September
7 October	Terminal Tax	<ul style="list-style-type: none">• For taxpayers (without a tax agent) with a November balance date
7 October	Terminal Student Loan Repayment	<ul style="list-style-type: none">• For those (without a tax agent) with a November balance date
7 October	Qualifying Company Tax Election	<ul style="list-style-type: none">• IR 4P return and payment due for companies (without a tax agent) with a November balance date
7 October	Annual Returns	<ul style="list-style-type: none">• Due date for annual returns for taxpayers (without a tax agent) that have a June balance date<ul style="list-style-type: none">○ Income tax return○ Imputation return○ Dividend withholding payment return○ Branch equivalent tax account return○ Policyholder credit account return○ Company dividend statement○ Student Loan form SL9
7 October	FBT	<ul style="list-style-type: none">• FBT return (IR421) and payment due for employers (without a tax agent) with a November balance date (if payable on income year basis)
20 October	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 September to 30 September

		<ul style="list-style-type: none"> • Employer deductions (IR 345) form and payment due for large employers for the period 1 October to 15 October
20 October	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 September • RWT Return and payment due for interest payments made between 1 April and 30 September where deductions do not exceed \$500 per month
20 October	Approved Issuer Levy	<ul style="list-style-type: none"> • Return and payment due for Approved Issuer Levy made in period between 1 April and 30 September where estimations of the deductions of the levy will not exceed \$500
20 October	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
20 October	FBT	<ul style="list-style-type: none"> • FBT return (IR420) and payment due for employers for the quarter ending 30 September (if completed on a quarterly basis)
20 October	Gaming Machine Duty	<ul style="list-style-type: none"> • Return (IR680) and payment due for month ended 30 September
20 October	Foreign Dividend Withholding Payment	<ul style="list-style-type: none"> • IR4F return and payment due for foreign dividends received in the quarter ending 30 September
28 October	GST	<ul style="list-style-type: none"> • Return and payment are due for the period ended 30 September
28 October	Provisional Tax - Ratio Option	<ul style="list-style-type: none"> • 1st Instalment (July balance date) • 2nd Instalment (May balance date) • 3rd Instalment (March balance date) • 4th Instalment (January balance date) • 5th Instalment (November balance date) • 6th Instalment (September balance date)
28 October	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 (May balance date) • 2nd Instalment (January balance date) • 3rd Instalment (September balance date)

28 October

Provisional Tax - Six monthly
GST filing

- 1st instalment (March balance date)
- 2nd Instalment (September balance date)