



TAXATION & FINANCIAL SPECIALISTS

JULY 2020

Date	Category	Description
7 July (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 June to 30 June
7 July	Income Tax Returns	<ul style="list-style-type: none">• Tax returns for the year ended 31 March are to be filed by taxpayers (without a tax agent) with balance dates between 1 October and 31 March:<ul style="list-style-type: none">○ Individuals (IR3)○ Companies & Unit Trusts (IR4)○ Estates or Trusts (IR6)○ Partnerships (IR7)○ Clubs & Societies (IR9)○ Superannuation Funds (IR44)
7 July	Annual Returns	<ul style="list-style-type: none">• Last day for taxpayers (without a tax agent) with balance dates 1 October and 31 March to also file:<ul style="list-style-type: none">○ Imputation return○ Dividend withholding payment return○ Branch equivalent tax account return○ Policyholder credit account return○ Company dividend statement○ Student loan form SL9
21 July (due to 20th falling on a weekend)	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 June to 30 June

		<ul style="list-style-type: none"> • Employer deductions (IR 345) form and payment due for large employers for the period 1 July to 15 July
21 July (due to 20th falling on a weekend)	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 June
21 July (due to 20th falling on a weekend)	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
21 July (due to 20th falling on a weekend)	FBT	<ul style="list-style-type: none"> • FBT return (IR420) and payment due for employers for the quarter ending 30 June (if completed on a quarterly basis)
21 July (due to 20th falling on a weekend)	Gaming Machine Duty	<ul style="list-style-type: none"> • Return (IR680) and payment due for the month ended 30 June
22 July (due to 20th falling on a weekend)	Foreign Dividend Withholding Payment	<ul style="list-style-type: none"> • IR4F return and payment due for foreign dividends received in the quarter ending 30 June
28 July	GST	<ul style="list-style-type: none"> • Return and payment due for the period ended 30 June
28 July	Provisional Tax - Ratio Option	<ul style="list-style-type: none"> • 1st instalment (April balance date) • 2nd Instalment (February balance date) • 3rd Instalment (December balance date) • 4th Instalment (October balance date) • 5th Instalment (August balance date) • 6th instalment (June balance date)
28 July	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 (February balance date) • 2nd Instalment (October balance date) • 3rd Instalment (June balance date)
28 July	Provisional Tax - Six monthly GST filing	<ul style="list-style-type: none"> • 1st Instalment (December balance date) • 2nd Instalment (June balance date)