



## TAXATION & FINANCIAL SPECIALISTS

### JANUARY 2020

Date	Category	Description
7 January	Annual Returns	<ul style="list-style-type: none"><li>• Due date for annual returns for taxpayers (without a tax agent) that have a September 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>
15 January	PAYE	<ul style="list-style-type: none"><li>• Employer monthly schedule <b>(IR348)</b> due for <b>large employers</b></li><li>• Employer deductions <b>(IR345)</b> or <b>(IR346)</b> form and payment due for <b>large employers</b> for the period 16 December to 31 December</li></ul>
15 January	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 (July balance date)</li><li>• 2nd Instalment (March balance date)</li><li>• 3rd Instalment (November balance date)</li></ul>
15 January	Provisional Tax - Ratio Option	<ul style="list-style-type: none"><li>• 1st Instalment (September balance date)</li><li>• 2nd Instalment (July balance date)</li><li>• 3rd Instalment (May balance date)</li></ul>

		<ul style="list-style-type: none"> <li>• 4th Instalment (March balance date)</li> <li>• 5th Instalment (January balance date)</li> <li>• 6th Instalment (November balance date)</li> </ul>
15 January	Provisional Tax - Six Monthly GST Filing	<ul style="list-style-type: none"> <li>• 1st Instalment (May balance date)</li> <li>• 2nd Instalment (November balance date)</li> </ul>
15 January	Terminal Tax	<ul style="list-style-type: none"> <li>• For taxpayers (without a tax agent) with a February balance date</li> <li>• For taxpayers (with a tax agent) with a December balance date</li> </ul>
15 January	Terminal Student Loan Repayment	<ul style="list-style-type: none"> <li>• For those (with no tax agent) with a February balance date</li> <li>• For those (with a tax agent) with a December balance date</li> </ul>
15 January	Qualifying Company Election Tax	<ul style="list-style-type: none"> <li>• <b>IR4P</b> return and payment due for companies (with no tax agent) with a February balance date</li> <li>• <b>IR4P</b> return and payment due for companies (with a tax agent) with a December Balance date</li> </ul>
15 January	FBT	<ul style="list-style-type: none"> <li>• FBT return (<b>IR421</b>) and payment due for employers (with a tax agent) with a December balance date (<b>if payable on income year basis</b>)</li> <li>• FBT return (<b>IR421</b>) and payment due for employers (without a tax agent) with a February balance date (<b>if payable on income year basis</b>)</li> </ul>
15 January	GST	<ul style="list-style-type: none"> <li>• Return and payment are due for the period ended 30 November</li> </ul>

20 January	PAYE	<ul style="list-style-type: none"> <li>• Employer monthly schedule (<b>IR348</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 December to 31 December</li> <li>• Employer deductions (<b>IR345</b>) form and payment due for <b>large employers</b> for the period 1 January to 15 January</li> </ul>
20 January	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 December</li> </ul>
20 January	N-RWT / Approved Issuer Levy	<ul style="list-style-type: none"> <li>• Payment and Return due for either preceding month's Non-Resident Withholding Tax or Approved Issuer Levy</li> </ul>
20 January	FBT	<ul style="list-style-type: none"> <li>• FBT return (<b>IR420</b>) and payment due for employers for the quarter ending 31 December (if completed on a <b>quarterly basis</b>)</li> </ul>
20 January	Gaming Machine Duty	<ul style="list-style-type: none"> <li>• Return (<b>IR680</b>) and payment due for the month ended 31 December</li> </ul>
20 January	Foreign Dividend Withholding Payment	<ul style="list-style-type: none"> <li>• <b>IR4F</b> return and payment due for foreign dividends received in the quarter ending 31 December</li> </ul>
28 January	GST	<ul style="list-style-type: none"> <li>• Return and payment due for the period ended 31 December</li> </ul>
28 January	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 (August balance date)</li> <li>• 2nd Instalment (April balance date)</li> <li>• 3rd Instalment (December balance date)</li> </ul>

28 January Provisional Tax - Ratio Option

- 1st Instalment (October balance date)
- 2nd Instalment (August balance date)
- 3rd Instalment (June balance date)
- 4th Instalment (April balance date)
- 5th Instalment (February balance date)
- 6th Instalment (December balance date)

28 January Provisional Tax - Six Monthly GST Filing

- 1st Instalment (June balance date)
- 2nd Instalment (December balance date)