

Tax dates

(April 2018 - March 2019) for PAYE, GST, FBT and Income Tax

Employer schedule (large employer)

Employer monthly schedule large employers \$500,000 or more PAYE & ESCT deductions per annum

5 Apr | 7 May | 5 Jun | 5 Jul | 6 Aug | 5 Sep | 5 Oct | 5 Nov | 5 Dec | 15 Jan '19 | 5 Feb '19 | 5 Mar '19

PAYE payment (large employer)

PAYE payment large employers \$500,000 or more PAYE & ESCT deductions per annum

5 Apr | 20 Apr | 7 May | 21 May | 5 Jun | 20 Jun | 5 Jul | 20 Jul | 6 Aug | 20 Aug | 5 Sep
20 Sep | 5 Oct | 20 Oct | 5 Nov | 20 Nov | 5 Dec | 20 Dec | 15 Jan '19 | 21 Jan '19 | 5 Feb '19 | 20 Feb '19 |
5 Mar '19 | 20 Mar '19

PAYE payment and employer monthly schedule (small employers)

PAYE payment and employer monthly schedule small employers

20 Apr | 21 May | 20 Jun | 20 Jul | 20 Aug | 20 Sep | 20 Oct | 20 Nov | 20 Dec | 21 Jan '19 | 20 Feb '19 |
20 Mar '19

Six monthly GST/provisional tax (March balance)

Six monthly GST return and payments/six monthly provisional tax dates aligned with March balance date

7 May | 29 Oct

Two monthly GST (March balance)

March balance date, only for two monthly return periods

7 May | 28 Jun | 28 Aug | 29 Oct | 15 Jan '19 | 28 Feb '19

GST return and payment

GST return and payment March balance date, only for two monthly return periods

7 May | 28 Jun | 28 Aug | 29 Oct | 15 Jan '19 | 28 Feb '19

Six monthly GST/provisional tax (June balance)

Six monthly GST return and payments/six monthly provisional tax dates aligned with June balance date

30 Jul | 28 Jan '19

Two monthly GST (June balance)

GST return and payment June balance date, only two monthly return periods

28 May | 30 Jul | 28 Sep | 28 Nov | 28 Jan '19 | 28 Mar '19

FBT (quarterly return)

FBT return and payment quarterly return

31 May | 20 Jul | 23 Oct | 21 Jan '19

If a tax date falls on a provincial holiday, the tax date will be deferred to the next working day.

Tax dates continued

(April 2018 - March 2019) for PAYE, GST, FBT and Income Tax

Provisional tax (March balance)

Provisional tax for taxpayers with 31 March balance date and either not GST registered; or GST registered on one month/two monthly GST return periods

- Provisional tax payments for year ending 31 March 2018 - 7 May '18
- Provisional tax payments for year ending 31 March 2019 - 28 Aug '18 | 15 Jan '19

7 May '18 | 28 Aug '18 | 15 Jan '19

Provisional tax (June balance)

Provisional tax for taxpayers with 30 June balance date and either not GST registered or GST registered on one month/two monthly GST return periods

- Provisional tax payments for year ending 30 June 2018 - 28 Mar '18 | 30 Jul '18
- Provisional tax payments for year ending 30 June 2019 - 28 Nov '18 | 28 Mar '19

28 Mar '18 | 30 Jul '18 | 28 Nov '18 | 28 Mar '19

End of year income tax

End of year income tax due for taxpayers/clients of tax agents with a March/June balance date

- Who have an extension of time for 2017 end of year - 9 Apr '18
- Who do not have an extension of time for 2018 end of year - 7 Feb '19

9 Apr '18 | 7 Feb '19

Tax Pooling

Taxpayers who have purchased or financed tax using a tax pool must transfer that tax from the pooling account to the taxpayer's IRD account within 75 days after the taxpayer's terminal tax date to be accepted by IRD

21 Jan '19 (October) | 20 Feb '19 (November) | 23 Mar '19 (December)

21 Jan '19 | 20 Feb '19 | 23 Mar '19

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