

Provisional and Terminal Tax

Note: these dates apply to those clients for whom we prepare tax returns. Different dates will apply for those clients for whom we don't prepare returns. Please ask us if you'd like more information.

Tax Type	Who / What	When it's due
PAYE	large employers return and payment	7 December (due to 5th falling on a weekend)
		15 January
	large and small employers return and payment	5 February
		21 December (due to 20th falling on a weekend)
GST	return and payment for the period ended 30 November	20 January
	... for the period ended 31 December	22 February (due to 20th falling on a weekend)
	... for the period ended 31 January	15 January
		28 January
FBT	return and payment for the period ended 31 January	29 February (due to 28th falling on a weekend)
	for employers with a November balance date under close company option - annual return and payment	15 January
	for employers with a December balance date - annual return and payment	7 December
	quarterly return and payment (if completed quarterly)	15 January

I pay provisional tax...	And my balance date is...	So my provisional tax is due next...
2 monthly (6 times a year)	September, July, May, March, January or November	15 January AND 29 February (due to 28th falling on a weekend)
	October, August, June, April, February or December	28 January
4 monthly (3 times a year)	July, March or November	15 January
	August, April or December	28 January
	September, May or January	29 February (due to 28th falling on a weekend)
6 monthly (twice a year)	May or November	15 January
	June or December	28 January
	July or January	29 February (due to 28th falling on a weekend)
Terminal tax	December	Terminal tax payment due 15 January
	January	Terminal tax payment due 9 February (due to 7th falling on a weekend and Waitangi Day 'Mondayised' to the 8th)