

# Tax Talk

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. 09 421 9020 or [info@basca.co.nz](mailto:info@basca.co.nz)

## Timely Reminders



Tax Type	Who / What	When it's due
PAYE	large employers return and payment	7 September (due to 5th falling on a weekend)
		5 October
		5 November
	large and small employers return and payment	21 September (due to 20th falling on a weekend)
		20 October
		20 November
GST	return and payment	28 September
		28 October
		30 November (due to 28th falling on a weekend)
FBT	quarterly return and payment (if completed quarterly)	20 October
	for employers with an October balance date under close company option - annual return and payment	9 November (due to 7th falling on a weekend)

## Provisional & Terminal Tax



I pay provisional tax...	And my balance date is...	So my provisional tax is due next...
2 monthly (6 times a year)	February, April, June, August, October or December	28 September AND 30 November
	January, March, May, July, September or November	28 October
4 monthly (3 times a year)	April, August or December	28 September
	January, March, May or September	28 October
	February, June or October	30 November (due to 28th falling on a weekend)
6 monthly (twice a year)	February or August	28 September
	March or September	28 October
	April or October	30 November (due to 28th falling on a weekend)
Terminal tax	October	Terminal tax payment due 9 November (due to 7th falling on a weekend)

