

Key Tax Dates - April 2012

Date	Category	Tax Event Description
5 April	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 March to 31 March
10 April (Due to 7th falling on a weekend and Easter Monday on the 9th)	Terminal Tax	<ul style="list-style-type: none"> For taxpayers (with a tax agent) with balance dates between 1 March and 30 September
10 April (Due to 7th falling on a weekend and Easter Monday on the 9th)	Terminal Student Loan Repayment	<ul style="list-style-type: none"> For those (with a tax agent) with balance dates between 1 March and 30 September
10 April (Due to 7th falling on a weekend and Easter Monday on the 9th)	Qualifying Company Election Tax	<ul style="list-style-type: none"> IR 4P return and payment due for companies (with a tax agent) with balance dates between 1 March and 30 September
10 April (Due to 7th falling on a weekend and Easter Monday on the 9th)	FBT	<ul style="list-style-type: none"> FBT return (IR421) and payment due for employers (with a tax agent) with balance dates between 1 March & 30 September (if payable on income year basis)
20 April	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 March to 31 March Employer deductions (IR 345) form and payment due for large employers for the period 1 April to 15 April
20 April	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 March RWT Return and payment due for interest payments made from 1 October to 31 March where the deductions do not exceed \$500 per month
20 April	Approved Issuer Levy	<ul style="list-style-type: none"> Return and payment due for approved issuer levy made in period between 1 October and 31 March where estimations of the deductions of the levy will not exceed \$500 per month
20 April	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
20 April	Gaming Machine Duty	<ul style="list-style-type: none"> Return (IR680) and payment due for the month ended 31 March
20 April	Foreign Dividend Withholding Payment	<ul style="list-style-type: none"> IR4F return and payment due for foreign dividends received in the quarter ending 31 March