

## Key Tax Dates - August 2012

Date	Category	Tax Event Description
6 August (due to the 5th falling on a weekend)	PAYE	<ul style="list-style-type: none"> <li>◆ Employer monthly schedule (<b>IR 348</b>) due for <b>large employers</b></li> <li>◆ Employer deductions (<b>IR 345</b>) form and payment due for <b>large employers</b> for the period 16 July to 31 July</li> </ul>
7 August	Annual Returns	<ul style="list-style-type: none"> <li>◆ Due date for annual returns for taxpayers (without a tax agent) that have an April 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>
20 August	PAYE	<ul style="list-style-type: none"> <li>◆ Employer monthly schedule (<b>IR 348</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 July to 31 July</li> <li>◆ Employer deductions (<b>IR 345</b>) form and payment due for <b>large employers</b> for the period 1 August to 15 August</li> </ul>
20 August	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 July</li> </ul>
20 August	N-RWT / Approved Issuer Levy	<ul style="list-style-type: none"> <li>◆ Payment and Return due for either preceding months' Non-Resident Withholding Tax or Approved Issuer Levy</li> </ul>
20 August	Gaming Machine Duty	<ul style="list-style-type: none"> <li>◆ Return (<b>IR680</b>) and payment due for the month ended 31 July</li> </ul>
28 August	GST	<ul style="list-style-type: none"> <li>◆ Return and payment due for period ended 31 July</li> </ul>
28 August	Provisional Tax - Ratio Option	<ul style="list-style-type: none"> <li>◆ 1st Instalment (May balance date)</li> <li>◆ 2nd Instalment (March balance date)</li> <li>◆ 3rd Instalment (January balance date)</li> <li>◆ 4th Instalment (November balance date)</li> <li>◆ 5th Instalment (September balance date)</li> <li>◆ 6th Instalment (July balance date)</li> </ul>
28 August	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 (March balance date)</li> <li>◆ 2nd Instalment (November balance date)</li> <li>◆ 3rd Instalment (July balance date)</li> </ul>
28 August	Provisional Tax - Six monthly GST filing	<ul style="list-style-type: none"> <li>◆ 1st instalment (January balance date)</li> <li>◆ 2nd Instalment (July balance date)</li> </ul>