

Key Tax Dates - December 2012

Date	Category	Tax Event Description
5 December	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 November to 30 November
7 December	Terminal Tax	<ul style="list-style-type: none"> ◆ For taxpayers (without a tax agent) with a January balance date ◆ For taxpayers (with a tax agent) with a November balance date
7 December	Terminal Student Loan Repayment	<ul style="list-style-type: none"> ◆ For those (without a tax agent) with a January balance date ◆ For those (with a tax agent) with a November balance date
7 December	Annual Returns	<ul style="list-style-type: none"> ◆ Due date for annual returns for taxpayers (without a tax agent) that have an August balance date <ul style="list-style-type: none"> ● Income tax return ● Imputation return ● Dividend withholding payment return ● Branch equivalent tax account return ● Policyholder credit account return ● Company dividend statement ● Student loan form SL9
7 December	FBT	<ul style="list-style-type: none"> ◆ FBT return (IR421) and payment due for employers (with a tax agent) with a November balance date (if payable on income year basis) ◆ FBT return (IR421) and payment due for employers (without a tax agent) with a January balance date (if payable on income year basis)
7 December	Qualifying Company Election tax	<ul style="list-style-type: none"> ◆ IR4P return and payment due for companies (with no tax agent) with a January balance date ◆ IR4P return and payment due for companies (with a tax agent) with a November balance date
20 December	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 November to 30 November ◆ Employer deductions (IR 345) form and payment due for large employers for the period 1 December to 15 December
20 December	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 November
20 December	N-RWT / Approved Issuer Levy	<ul style="list-style-type: none"> ◆ Payment and Return due for either preceding month's Non-Resident Withholding Tax or Approved Issuer Levy
20 December	Gaming Machine Duty	<ul style="list-style-type: none"> ◆ Return (IR680) and payment due for the month ended 30 November