

## Key Tax Dates - July 2012

Date	Category	Tax Event Description
5 July	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 June to 30 June</li> </ul>
9 July (due to 7th falling on a weekend)	Income Tax Returns	<ul style="list-style-type: none"> <li>◆ Tax returns for the year ended 31 March are to be filed by taxpayers (without a tax agent) with balance dates between 1 October and 31 March: <ul style="list-style-type: none"> <li>○ Individuals (<b>IR3</b>)</li> <li>○ Companies &amp; Unit Trusts (<b>IR4</b>)</li> <li>○ Estates or Trusts (<b>IR6</b>)</li> <li>○ Partnerships (<b>IR7</b>)</li> <li>○ Clubs &amp; Societies (<b>IR9</b>)</li> <li>○ Superannuation Funds (<b>IR44</b>)</li> </ul> </li> </ul>
9 July (due to 7th falling on a weekend)	Annual Returns	<ul style="list-style-type: none"> <li>◆ Last day for taxpayers (without a tax agent) with balance dates 1 October and 31 March to also file: <ul style="list-style-type: none"> <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 July	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 June to 30 June</li> <li>◆ Employer deductions (<b>IR 345</b>) form and payment due for <b>large employers</b> for the period 1 July to 15 July</li> </ul>
20 July	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 June</li> </ul>
20 July	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 July	FBT	<ul style="list-style-type: none"> <li>◆ FBT return (<b>IR420</b>) and payment due for employers for the quarter ending 30 June (if completed on a <b>quarterly basis</b>)</li> </ul>
20 July	Gaming Machine Duty	<ul style="list-style-type: none"> <li>◆ Return (<b>IR680</b>) and payment due for the month ended 30 June</li> </ul>
20 July	Foreign Dividend Withholding Payment	<ul style="list-style-type: none"> <li>◆ <b>IR4F</b> return and payment due for foreign dividends received in the quarter ending 30 June</li> </ul>
30 July (due to 28th falling on a weekend)	GST	<ul style="list-style-type: none"> <li>◆ Return and payment due for the period ended 30 June</li> </ul>

30 July (due to 28th falling on a weekend)	Provisional Tax - Ratio Option	◆	1st instalment (April balance date)
		◆	2nd Instalment (February balance date)
		◆	3rd Instalment (December balance date)
		◆	4th Instalment (October balance date)
		◆	5th Instalment (August balance date)
		◆	6th instalment (June balance date)
30 July (due to 28th falling on a weekend)	Provisional Tax - Standard or Estimation Option and/or 1 or 2 monthly GST filing & Student Loan Interim Payments	◆	1st Instalment (February balance date)
		◆	2nd Instalment (October balance date)
		◆	3rd Instalment (June balance date)
30 July (due to 28th falling on a weekend)	Provisional Tax - Six monthly GST filing	◆	1st Instalment (December balance date)
		◆	2nd Instalment (June balance date)