

Key Tax Dates - June 2012

Date	Category	Tax Event Description
5 June	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 May to 31 May
20 June	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 May to 31 May ◆ Employer deductions (IR 345) form and payment due for large employers for the period 1 June to 15 June
20 June	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 May
20 June	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 June	Gaming Machine Duty	<ul style="list-style-type: none"> ◆ Return (IR680) and payment due for the month ended 31 May
20 June	Dividend Withholding Payment	<ul style="list-style-type: none"> ◆ Where a dividend withholding payment account company has a debit balance as at 31 March, a further dividend withholding payment and dividend payment penalty is now due and payable
20 June	Imputation penalty tax	<ul style="list-style-type: none"> ◆ Where an imputation credit account company has a debit balance at 31 March, further income tax and imputation penalty is now due and payable
28 June	GST	<ul style="list-style-type: none"> ◆ Return and payment due for the period ended 31 May
28 June	Provisional Tax - Standard or Estimation Option and/or 1 or 2 monthly GST filing & Student Loan Interim Payments	<ul style="list-style-type: none"> ◆ 1st Instalment (January balance date) ◆ 2nd Instalment (September balance date) ◆ 3rd Instalment (May balance date)
28 June	Provisional Tax - Ratio Option	<ul style="list-style-type: none"> ◆ 1st Instalment (March balance date) ◆ 2nd Instalment (January balance date) ◆ 3rd Instalment (November balance date) ◆ 4th Instalment (September balance date) ◆ 5th Instalment (July balance date) ◆ 6th Instalment (May balance date)
28 June	Provisional Tax - Six monthly GST filing	<ul style="list-style-type: none"> ◆ 1st Instalment (November balance date) ◆ 2nd Instalment (May balance date)
30 June	FBT	<ul style="list-style-type: none"> ◆ Last date for employers to elect to pay FBT annually

