

Key Tax Dates - May 2012

Date	Category	Tax Event Description
7 May (Due to 5th falling on a weekend)	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 April to 30 April
7 May	GST	<ul style="list-style-type: none"> ◆ Return and payment due for period ended 31 March
7 May	Provisional Tax - Ratio Option	<ul style="list-style-type: none"> ◆ 1st Instalment (January balance date) ◆ 2nd Instalment (November balance date) ◆ 3rd instalment (September balance date) ◆ 4th Instalment (July balance date) ◆ 5th Instalment (May balance date) ◆ 6th Instalment (March balance date)
7 May	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 (November balance date) ◆ 2nd Instalment (July balance date) ◆ 3rd Instalment (March balance date)
7 May	Provisional Tax - Six Monthly GST Filing	<ul style="list-style-type: none"> ◆ 1st Instalment (September balance date) ◆ 2nd Instalment (March balance date)
21 May (Due to 20th falling on a weekend)	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 April to 30 April ◆ Employer deductions (IR 345) form and payment due for large employers for the period 1 May to 15 May
21 May (Due to 20th falling on a weekend)	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 April
21 May (Due to 20th falling on a weekend)	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
21 May (Due to 20th falling on a weekend)	Gaming Machine Duty	<ul style="list-style-type: none"> ◆ Return (IR680) and payment due for the month ended 30 April
28 May	GST	<ul style="list-style-type: none"> ◆ Return and payment due for the period ended 30 April
28 May	Provisional Tax - Ratio Option	<ul style="list-style-type: none"> ◆ 1st Instalment (February balance date) ◆ 2nd Instalment (December balance date) ◆ 3rd Instalment (October balance date) ◆ 4th Instalment (August balance date) ◆ 5th Instalment (June balance date) ◆ 6th Instalment (April balance date)

28 May	Provisional Tax - Standard or Estimation Option and or 1 or 2 monthly GST filing & Student Loan Interim Payments	◆ ◆ ◆	1st Instalment (December balance date) 2nd Instalment (August balance date) 3rd Instalment (April balance date)
28 May	Provisional Tax - Six monthly GST filing	◆ ◆	1st Instalment (October balance date) 2nd Instalment (April balance date)
31 May	RWT	◆	Annual reconciliation statements (IR15S , interest and IR17S or 17SA) due for the year ended 31 March
31 May	FBT	◆ ◆	FBT return (IR420) and payment due for employers for the quarter ending 31 March (if completed on a quarterly basis) FBT return (IR422) and payment due for employers for the year ended 31 March (If completed on an annual basis). Employers who provide no fringe benefits are to file an annual Nil return (IR419), unless the CIR has waived this requirement