

Key Tax Dates - November 2012

Date	Category	TAX EVENT DESCRIPTION
5 November	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 October to 31 October
7 November	Terminal Tax	<ul style="list-style-type: none"> ◆ For taxpayers (without a tax agent) with a December balance date ◆ For taxpayers (with tax agent) with an October balance date
7 November	Terminal Student Loan Repayment	<ul style="list-style-type: none"> ◆ For those (without a tax agent) with a December balance date ◆ For those (with tax agent) with an October balance date
7 November	Qualifying Company Election Tax	<ul style="list-style-type: none"> ◆ IR 4P return and payment due for companies (without a tax agent) with a December balance date ◆ IR 4P return and payment due for companies (with a tax agent) with an October balance date
7 November	Annual Returns	<ul style="list-style-type: none"> ◆ Due date for annual returns for taxpayers (without a tax agent) that have a July 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 November	FBT	<ul style="list-style-type: none"> ◆ FBT return (IR421) and payment due for employers (with a tax agent) with an October balance date (if payable on income year basis) ◆ FBT return (IR421) and payment due for employers (without a tax agent) with a December balance date (if payable on income year basis)
20 November	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 October to 31 October ◆ Employer deductions (IR 345) form and payment due for large employers for the period 1 November to 15 November
20 November	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 October
20 November	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

20 November	Gaming Machine Duty	◆ Return (IR680) and payment due for the month ended 31 October
28 November	GST	◆ Return and payment due for period ended 31 October
28 November	Provisional Tax Ratio Option	◆ 1st Instalment (August balance date) ◆ 2nd Instalment (June balance date) ◆ 3rd Instalment (April balance date) ◆ 4th Instalment (February balance date) ◆ 5th Instalment (December balance date) ◆ 6th Instalment (October balance date)
28 November	Provisional Tax - Standard or Estimation Option and/or 1 or 2 monthly GST filing & Student Loan Interim Payments	◆ 1st Instalment (June balance date) ◆ 2nd Instalment (February balance date) ◆ 3rd Instalment (October balance date)
28 November	Provisional Tax - Six monthly GST filing	◆ 1st Instalment (April balance date) ◆ 2nd Instalment (October balance date)