

Key Tax Dates - October 2012

Date	Category	Tax Event Description
5 October	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 September to 30 September
8 October (due to the 7th falling on a weekend)	Terminal Tax	<ul style="list-style-type: none"> ◆ For taxpayers (without a tax agent) with a November balance date
8 October (due to the 7th falling on a weekend)	Terminal Student Loan Repayment	<ul style="list-style-type: none"> ◆ For those (without a tax agent) with a November balance date
8 October (due to the 7th falling on a weekend)	Qualifying Company Tax Election	<ul style="list-style-type: none"> ◆ IR 4P return and payment due for companies (without a tax agent) with a November balance date
8 October (due to the 7th falling on a weekend)	Annual Returns	<ul style="list-style-type: none"> ◆ Due date for annual returns for taxpayers (without a tax agent) that have a June 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
8 October (due to the 7th falling on a weekend)	FBT	<ul style="list-style-type: none"> ◆ FBT return (IR421) and payment due for employers (without a tax agent) with a November balance date (if payable on income year basis)
22 October (due to the 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 September to 30 September ◆ Employer deductions (IR 345) form and payment due for large employers for the period 1 October to 15 October
22 October (due to the 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 September ◆ RWT Return and payment due for interest payments made between 1 April and 30 September where deductions do not exceed \$500 per month

22 October (due to the 20th falling on a weekend)	Approved Issuer Levy	◆	Return and payment due for Approved Issuer Levy made in period between 1 April and 30 September where estimations of the deductions of the levy will not exceed \$500
22 October (due to the 20th falling on a weekend)	N-RWT / Approved Issuer Levy	◆	Payment and Return due for either preceding month's Non-Resident Withholding Tax or Approved Issuer Levy
22 October (due to the 20th falling on a weekend)	FBT	◆	FBT return (IR420) and payment due for employers for the quarter ending 30 September (if completed on a quarterly basis)
22 October (due to the 20th falling on a weekend)	Gaming Machine Duty	◆	Return (IR680) and payment due for month ended 30 September
22 October (due to the 20th falling on a weekend)	Foreign Dividend Withholding Payment	◆	IR4F return and payment due for foreign dividends received in the quarter ending 30 September
29 October (due to the 28th falling on a weekend)	GST	◆	Return and payment are due for the period ended 30 September
29 October (due to the 28th falling on a weekend)	Provisional Tax - Ratio Option	◆ ◆ ◆ ◆ ◆ ◆	1st Instalment (July balance date) 2nd Instalment (May balance date) 3rd Instalment (March balance date) 4th Instalment (January balance date) 5th Instalment (November balance date) 6th Instalment (September balance date)
29 October (due to the 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 (May balance date) 2nd Instalment (January balance date) 3rd Instalment (September balance date)
29 October (due to the 28th falling on a weekend)	Provisional Tax - Six monthly GST filing	◆ ◆	1st instalment (March balance date) 2nd Instalment (September balance date)