

Key Tax Dates - September 2012

Date	Category	Tax Event Description
5 September	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 August to 31 August
7 September	Terminal Tax	<ul style="list-style-type: none"> ◆ For taxpayers (without a tax agent) with an October balance date
7 September	Terminal Student Loan Repayment	<ul style="list-style-type: none"> ◆ For those (without a tax agent) with an October balance date
7 September	Qualifying Company Election Tax	<ul style="list-style-type: none"> ◆ IR4P return and payment due for companies (without a tax agent) with an October balance date
7 September	Annual Returns	<ul style="list-style-type: none"> ◆ Due date for annual returns for taxpayers (without a tax agent) that have a May 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 September	FBT	<ul style="list-style-type: none"> ◆ FBT return (IR421) and payment due for employers (without a tax agent) with an October balance date (if payable on income year basis)
20 September	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 August to 31 August ◆ Employer deductions (IR 345) form and payment due for large employers for the period 1 September to 15 September
20 September	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 August
20 September	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 September	Gaming Machine Duty	<ul style="list-style-type: none"> ◆ Return (IR680) and payment due for month ended 31 August

28 September	GST	<ul style="list-style-type: none"> ◆ Return and payment due for period ended 31 August
28 September	Provisional Tax - Ratio Option	<ul style="list-style-type: none"> ◆ 1st Instalment (June balance date) ◆ 2nd Instalment (April balance date) ◆ 3rd Instalment (February balance date) ◆ 4th Instalment (December balance date) ◆ 5th Instalment (October balance date) ◆ 6th Instalment (August balance date)
28 September	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 (April balance date) ◆ 2nd Instalment (December balance date) ◆ 3rd Instalment (August balance date)
28 September	Provisional Tax - Six monthly GST filing	<ul style="list-style-type: none"> ◆ 1st Instalment (February balance date) ◆ 2nd Instalment (August balance date)
30 September	Student Loan	<ul style="list-style-type: none"> ◆ 1st repayment Instalment due for borrowers who are overseas