

Tax due date calendar 2015–2016



- 1** Employer deductions (EDF/IR 345) form and payment due, and Employer monthly schedule (EMS/IR 348) due for employers who deduct less than \$500,000 PAYE and ESCT per year
- 2** Employer deductions (EDF/IR 345) form and payment, and Employer monthly schedule (EMS/IR 348) due for employers who deduct \$500,000 PAYE and ESCT or more per year
 - **20th of the month**
EDF/IR 345 and payment due for deductions made between the 1st and 15th of the same month
 - **5th of the month**
EDF/IR 345 and payment due for deductions made between the 16th and the end of the previous month, EMS/IR 348 for the whole month is due
- 3** GST return and payment due
- 4** Provisional tax instalments due for people and organisations who file GST on a monthly or two-monthly basis, or aren't registered for GST
- 5** Provisional tax instalments due for people and organisations who file GST on a six-monthly basis
- 6** Provisional tax instalments due for people and organisations who use the ratio method
- 7** End-of-year income tax
 - **7 April 2015**
2014 end-of-year income tax due for clients of tax agents (with a valid extension of time)
 - **7 February 2016**
2015 end-of-year income tax due for people and organisations who don't have a tax agent
- 8** Income tax return
 - **7 July 2015**
2015 income tax return due for people and organisations who don't have a tax agent or extension of time
 - **31 March 2016**
2015 income tax return due for clients of tax agents (with a valid extension of time)
- 9** Quarterly FBT return and payment due
- 10** Annual FBT return and payment due
- 11** Income year FBT return and payment
 - **7 April 2015**
2014 income year return and payment due for clients of tax agents (with a valid extension of time)
 - **7 February 2016**
2015 income year return and payment due for people and organisations who don't have a tax agent

Note
If a due date falls on a weekend or public holiday you can file or pay on the next business day without incurring penalties.

All payment and return filing due dates shown are for people and organisations with a March balance date.

You can create a personalised due date calendar on our website, go to www.ird.govt.nz (search keyword: calendars).

	APRIL 2015	MAY 2015	JUNE 2015	JULY 2015	AUGUST 2015	SEPTEMBER 2015	OCTOBER 2015	NOVEMBER 2015	DECEMBER 2015	JANUARY 2016	FEBRUARY 2016	MARCH 2016
WEDNESDAY				1								
THURSDAY				2			1					
FRIDAY		1		3			2			1 New Year's Day		
SATURDAY		2		4	1		3			2 New Year's Holiday		
SUNDAY		3		5	2		4	1		3		
MONDAY		4	1 Queen's Birthday	6 2	3		5 2	2		4 New Year's Holiday observed	1	
TUESDAY		5 2	2 9 10	7 8	4	1	6	3	1	5	2	1
WEDNESDAY	1	6	3		5 2	2	7	4	2	6	3	2
THURSDAY	2	7 3 4 5 6	4	9	6	3	8	5 2	3	7	4	3
FRIDAY	3 Good Friday	8	5 2	10	7	4	9	6	4	8	5 2	4
SATURDAY	4	9	6	11	8	5	10	7	5	9	6 Waitangi Day	5
SUNDAY	5	10	7	12	9	6	11	8	6	10	7	6
MONDAY	6 Easter Monday	11	8	13	10	7 2	12	9	7 2	11	8 Waitangi Day observed	7 2
TUESDAY	7 2 7 11	12	9	14	11	8	13	10	8	12	9 7 11	8
WEDNESDAY	8	13	10	15	12	9	14	11	9	13	10	9
THURSDAY	9	14	11	16	13	10	15	12	10	14	11	10
FRIDAY	10	15	12	17	14	11	16	13	11	15 2 3 4 6	12	11
SATURDAY	11	16	13	18	15	12	17	14	12	16	13	12
SUNDAY	12	17	14	19	16	13	18	15	13	17	14	13
MONDAY	13	18	15	20 1 2 9	17	14	19	16	14	18	15	14
TUESDAY	14	19	16	21	18	15	20 1 2 9	17	15	19	16	15
WEDNESDAY	15	20 1 2	17	22	19	16	21	18	16	20 1 2 9	17	16
THURSDAY	16	21	18	23	20 1 2	17	22	19	17	21	18	17
FRIDAY	17	22	19	24	21	18	23	20 1 2	18	22	19	18
SATURDAY	18	23	20	25	22	19	24	21	19	23	20	19
SUNDAY	19	24	21	26	23	20	25	22	20	24	21	20
MONDAY	20 1 2	25	22 1 2	27	24	21 1 2	26 Labour Day	23	21 1 2	25	22 1 2	21 1 2
TUESDAY	21	26	23	28 3	25	22	27	24	22	26	23	22
WEDNESDAY	22	27	24	29	26	23	28 3 5 6	25	23	27	24	23
THURSDAY	23	28 3	25	30	27	24	29	26	24	28 3	25	24
FRIDAY	24	29	26	31	28 3 4 6	25	30	27	25 Christmas Day	29	26	25 Good Friday
SATURDAY	25 ANZAC Day	30	27		29	26	31	28	26 Boxing Day	30	27	26
SUNDAY	26	31	28		30	27	29	27	27	31	28	27
MONDAY	27 ANZAC Day observed		29 3 6		31	28 3		30 3	28 Boxing Day observed		29 3 6	28 Easter Monday
TUESDAY	28		30			29			29			29 3
WEDNESDAY	29					30			30			30
THURSDAY	30								31			31 8