

Tax due date calendar 2016–2017



- 1** Employer deductions (EDF/IR345) form and payment due, and Employer monthly schedule (EMS/IR348) due for employers who deduct less than \$500,000 PAYE and ESCT per year
- 2** Employer deductions (EDF/IR345) form and payment, and Employer monthly schedule (EMS/IR348) due for employers who deduct \$500,000 PAYE and ESCT or more per year
 - **20th of the month**
EDF/IR345 and payment due for deductions made between the 1st and 15th of the same month
 - **5th of the month**
EDF/IR345 and payment due for deductions made between the 16th and the end of the previous month, EMS/IR348 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 2016**
2015 end-of-year income tax due for clients of tax agents (with a valid extension of time)
 - **7 February 2017**
2016 end-of-year income tax due for people and organisations who don't have a tax agent
- 8** Income tax return
 - **7 July 2016**
2016 income tax return due for people and organisations who don't have a tax agent or extension of time
 - **31 March 2017**
2016 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 2016**
2015 income year return and payment due for clients of tax agents (with a valid extension of time)
 - **7 February 2017**
2016 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 2016	MAY 2016	JUNE 2016	JULY 2016	AUGUST 2016	SEPTEMBER 2016	OCTOBER 2016	NOVEMBER 2016	DECEMBER 2016	JANUARY 2017	FEBRUARY 2017	MARCH 2017
WEDNESDAY			1								1	1
THURSDAY			2			1			1		2	2
FRIDAY	1		3	1		2			2		3	3
SATURDAY	2		4	2		3	1		3		4	4
SUNDAY	3	1	5	3		4	2		4	1 New Year's Day	5	5
MONDAY	4	2	6 Queen's Birthday	4	1	5 2	3		5 2	2 Day after New Year's Day	6 Waitangi Day	6 2
TUESDAY	5 2	3	7 2	5 2	2	6	4	1	6	3 New Year's Day Observed	7 2 7 11	7
WEDNESDAY	6	4	8	6	3	7	5 2	2	7	4	8	8
THURSDAY	7 7 11	5 2	9	7 8	4	8	6	3	8	5	9	9
FRIDAY	8	6	10	8	5 2	9	7	4	9	6	10	10
SATURDAY	9	7	11	9	6	10	8	5	10	7	11	11
SUNDAY	10	8	12	10	7	11	9	6	11	8	12	12
MONDAY	11	9 3 4 5 6	13	11	8	12	10	7 2	12	9	13	13
TUESDAY	12	10	14	12	9	13	11	8	13	10	14	14
WEDNESDAY	13	11	15	13	10	14	12	9	14	11	15	15
THURSDAY	14	12	16	14	11	15	13	10	15	12	16	16
FRIDAY	15	13	17	15	12	16	14	11	16	13	17	17
SATURDAY	16	14	18	16	13	17	15	12	17	14	18	18
SUNDAY	17	15	19	17	14	18	16	13	18	15	19	19
MONDAY	18	16	20 1 2	18	15	19	17	14	19	16 2 3 4 6	20 1 2	20 1 2
TUESDAY	19	17	21	19	16	20 1 2	18	15	20 1 2	17	21	21
WEDNESDAY	20 1 2	18	22	20 1 2 9	17	21	19	16	21	18	22	22
THURSDAY	21	19	23	21	18	22	20 1 2 9	17	22	19	23	23
FRIDAY	22	20 1 2	24	22	19	23	21	18	23	20 1 2 9	24	24
SATURDAY	23	21	25	23	20	24	22	19	24	21	25	25
SUNDAY	24	22	26	24	21	25	23	20	25 Christmas Day	22	26	26
MONDAY	25 ANZAC Day	23	27	25	22 1 2	26	24 Labour Day	21 1 2	26 Boxing Day	23	27	27
TUESDAY	26	24	28 3 6	26	23	27	25	22	27 Christmas Day Observed	24	28 3 6	28 3
WEDNESDAY	27	25	29	27	24	28 3	26	23	28	25	29	29
THURSDAY	28	26	30	28 3	25	29	27	24	29	26	30	30
FRIDAY	29	27		29	26	30	28 3 5 6	25	30	27	31 8	31
SATURDAY	30	28	30	30	27		29	26	31	28		
SUNDAY		29		31	28		30	27		29		
MONDAY		30 3			29 3 4 6		31	28 3		30 3		
TUESDAY		31 9 10			30			29		31		
WEDNESDAY					31			30				
THURSDAY												