

# Tax due date calendar 2018-2019

- 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 2018**  
2017 end-of-year income tax due for clients of tax agents (with a valid extension of time)
  - **7 February 2019**  
2018 end-of-year income tax due for people and organisations who don't have a tax agent
- 8** Income tax return
  - **7 July 2018**  
2018 income tax return due for people and organisations who don't have a tax agent or extension of time
  - **31 March 2019**  
2018 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 2018**  
2017 income year return and payment due for clients of tax agents (with a valid extension of time)
  - **7 February 2019**  
2018 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](http://www.ird.govt.nz) (search keyword: calendars).

	APRIL 2018	MAY 2018	JUNE 2018	JULY 2018	AUGUST 2018	SEPTEMBER 2018	OCTOBER 2018	NOVEMBER 2018	DECEMBER 2018	JANUARY 2019	FEBRUARY 2019	MARCH 2019
THURSDAY								1				
FRIDAY			1					2			1	1
SATURDAY			2			1		3	1		2	2
SUNDAY	1		3	1		2		4	2		3	3
MONDAY	2 Easter Monday		4 Queen's Birthday	2		3	1	5 2	3		4	4
TUESDAY	3 8	1	5 2	3		4	2	6	4	1 New Year's Day	5 2	5 2
WEDNESDAY	4	2	6	4	1	5 2	3	7	5 2	2 Day after New Year's Day	6 Waitangi Day	6
THURSDAY	5 2	3	7	5 2	2	6	4	8	6	3	7 7:11	7
FRIDAY	6	4	8	6	3	7	5 2	9	7	4	8	8
SATURDAY	7	5	9	7	4	8	6	10	8	5	9	9
SUNDAY	8	6	10	8	5	9	7	11	9	6	10	10
MONDAY	9 7:11	7 2 3 4 5 6	11	9 8	6 2	10	8	12	10	7	11	11
TUESDAY	10	8	12	10	7	11	9	13	11	8	12	12
WEDNESDAY	11	9	13	11	8	12	10	14	12	9	13	13
THURSDAY	12	10	14	12	9	13	11	15	13	10	14	14
FRIDAY	13	11	15	13	10	14	12	16	14	11	15	15
SATURDAY	14	12	16	14	11	15	13	17	15	12	16	16
SUNDAY	15	13	17	15	12	16	14	18	16	13	17	17
MONDAY	16	14	18	16	13	17	15	19	17	14	18	18
TUESDAY	17	15	19	17	14	18	16	20 1 2	18	15 2 3 4 6	19	19
WEDNESDAY	18	16	20 1 2	18	15	19	17	21	19	16	20 1 2	20 1 2
THURSDAY	19	17	21	19	16	20 1 2	18	22	20 1 2	17	21	21
FRIDAY	20 1 2	18	22	20 1 2 9	17	21	19	23	21	18	22	22
SATURDAY	21	19	23	21	18	22	20	24	22	19	23	23
SUNDAY	22	20	24	22	19	23	21	25	23	20	24	24
MONDAY	23	21 1 2	25	23	20 1 2	24	22 Labour Day	26	24	21 1 2 9	25	25
TUESDAY	24	22	26	24	21	25	23 1 2 9	27	25 Christmas Day	22	26	26
WEDNESDAY	25 ANZAC Day	23	27	25	22	26	24	28 3	26 Boxing Day	23	27	27
THURSDAY	26	24	28 3 6	26	23	27	25	29	27	24	28 3 6	28 3
FRIDAY	27	25	29	27	24	28 3	26	30	28	25	29	29
SATURDAY	28	26	30	28	25	29	27		29	26		30
SUNDAY	29	27		29	26	30	28		30	27		31
MONDAY	30	28 3		30 3	27		29 3 5 6		31	28 3		
TUESDAY		29		31	28 3 4 6		30			29		
WEDNESDAY		30			29		31			30		
THURSDAY		31 9 10			30					31		
FRIDAY					31							