# Tax due date calendar 2021-2022

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### Employer deduction payment due dates
1. **April 2021**
   - Employer deduction payment due date for employers who deducted less than $500,000 PAYE and ESCT per year.
2. **May 2021**
   - Employer deduction payment due date for employers who deducted $500,000 PAYE and ESCT or more per year.

### 20th of the month
Payment due for deductions made between the 1st and 15th of the same month.

### 5th of the month
Payment due for deductions made between the 16th and the end of the previous month.

### GST return and payment due
1. **April 2021**
   - Provisional tax instalments due for people and organisations who file GST on a monthly or two-monthly basis, or are not registered for GST.
2. **May 2021**
   - Provisional tax instalments due for people and organisations who file GST on a six-monthly basis.
3. **June 2021**
   - Provisional tax instalments due for people and organisations who use the ratio method.

### End-of-year income tax payment
1. **April 2021**
   - 2020 end-of-year income tax due for clients of tax agents (with a valid extension of time).
2. **February 2022**
   - 2021 end-of-year income tax due for people and organisations who do not have a tax agent.

### Income tax return
1. **July 2021**
   - 2021 income tax return due for people and organisations who do not have a tax agent or extension of time.

### Holiday due dates
1. **April 2021**
   - Good Friday
2. **May 2021**
   - Waitangi Day
3. **June 2021**
   - Waitangi Day Holiday
4. **August 2021**
   - Day after New Year's Day
5. **September 2021**
   - New Year's Day
6. **October 2021**
   - Waitangi Day
7. **November 2021**
   - Day after New Year's Day
8. **December 2021**
   - New Year's Holiday
9. **January 2022**
   - New Year's Day
10. **February 2022**
11. **March 2022**

### Notes
- 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.
- Due dates for payday filing are not shown on this calendar as they vary. For more information, including when to file, go to [ird.govt.nz/employing-staff](http://ird.govt.nz/employing-staff).

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**IRD28**
April 2021

[ird.govt.nz](http://ird.govt.nz)