

Tax due date calendar 2025 - 2026

- 1

Employer deduction payment due date for employers who deduct **less than** \$500,000 PAYE and ESCT per year.
- 2

Employer deduction payment due date for employers who deduct \$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.
- 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 are not 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 payment

 - 7 April 2025**
2024 end-of-year income tax due for clients of tax agents (with a valid extension of time)
 - 7 February 2026**
2025 end-of-year income tax due for people and organisations who do not have a tax agent
- 8

Income tax return

 - 7 July 2025**
2025 income tax return due for people and organisations who do not have a tax agent or extension of time
 - 31 March 2026**
2025 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 2025**
2024 income year return and payment due for clients of tax agents (with a valid extension of time)
 - 7 February 2026**
2025 income year return and payment due for people and organisations who do not have a tax agent

- 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

	APRIL 2025	MAY 2025	JUNE 2025	JULY 2025	AUGUST 2025	SEPTEMBER 2025	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2026	MARCH 2026
THURSDAY		1								1 New Year's Day		
FRIDAY		2			1					2 Day after New Year's Day		
SATURDAY		3			2			1		3		
SUNDAY		4	1		3			2		4	1	1
MONDAY		5 2	2 King's Birthday		4	1		3	1	5	2	2 3 6
TUESDAY	1	6	3 9 10	1	5 2	2		4	2	6	3	3
WEDNESDAY	2	7 3 4 5 6	4	2	6	3	1	5 2	3	7	4	4
THURSDAY	3	8	5 2	3	7	4	2	6	4	8	5 2	5 2
FRIDAY	4	9	6	4	8	5 2	3	7	5 2	9	6 Waitangi Day	6
SATURDAY	5	10	7	5	9	6	4	8	6	10	7	7
SUNDAY	6	11	8	6	10	7	5	9	7	11	8	8
MONDAY	7 2 7 11	12	9	7 2 8	11	8	6 2	10	8	12	9 7 11	9
TUESDAY	8	13	10	8	12	9	7	11	9	13	10	10
WEDNESDAY	9	14	11	9	13	10	8	12	10	14	11	11
THURSDAY	10	15	12	10	14	11	9	13	11	15 2 3 4 6	12	12
FRIDAY	11	16	13	11	15	12	10	14	12	16	13	13
SATURDAY	12	17	14	12	16	13	11	15	13	17	14	14
SUNDAY	13	18	15	13	17	14	12	16	14	18	15	15
MONDAY	14	19	16	14	18	15	13	17	15	19	16	16
TUESDAY	15	20 1 2	17	15	19	16	14	18	16	20 1 2 9	17	17
WEDNESDAY	16	21	18	16	20 1 2	17	15	19	17	21	18	18
THURSDAY	17	22	19	17	21	18	16	20 1 2	18	22	19	19
FRIDAY	18 Good Friday	23	20 Matariki	18	22	19	17	21	19	23	20 1 2	20 1 2
SATURDAY	19	24	21	19	23	20	18	22	20	24	21	21
SUNDAY	20	25	22	20	24	21	19	23	21	25	22	22
MONDAY	21 Easter Monday	26	23 1 2	21 1 2 9	25	22 1 2	20 1 2 9	24	22 1 2	26	23	23
TUESDAY	22 1 2	27	24	22	26	23	21	25	23	27	24	24
WEDNESDAY	23	28 3	25	23	27	24	22	26	24	28 3	25	25
THURSDAY	24	29	26	24	28 3 4 6	25	23	27	25 Christmas Day	29	26	26
FRIDAY	25 ANZAC Day	30	27	25	29	26	24	28 3	26 Boxing Day	30	27	27
SATURDAY	26	31	28	26	30	27	25	29	27	31	28	28
SUNDAY	27		29	27	31	28	26	30	28			29
MONDAY	28		30 3 6	28 3		29 3	27 Labour Day		29			30 3
TUESDAY	29			29		30	28 3 5 6		30			31 8
WEDNESDAY	30			30			29		31			
THURSDAY				31			30					
FRIDAY							31					