

Tax due date calendar 2017–2018



- 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 2017** 2016 end-of-year income tax due for clients of tax agents (with a valid extension of time)
 - **7 February 2018** 2017 end-of-year income tax due for people and organisations who don't have a tax agent
- 8** Income tax return
 - **7 July 2017** 2017 income tax return due for people and organisations who don't have a tax agent or extension of time
 - **31 March 2018** 2017 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 2017** 2016 income year return and payment due for clients of tax agents (with a valid extension of time)
 - **7 February 2018** 2017 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 2017	MAY 2017	JUNE 2017	JULY 2017	AUGUST 2017	SEPTEMBER 2017	OCTOBER 2017	NOVEMBER 2017	DECEMBER 2017	JANUARY 2018	FEBRUARY 2018	MARCH 2018
WEDNESDAY												
THURSDAY			1								1	1
FRIDAY			2			1			1		2	2
SATURDAY	1		3	1		2			2		3	3
SUNDAY	2		4	2		3	1		3		4	4
MONDAY	3	1	5 Queen's Birthday	3		4	2		4	1 New Year's Day	5 2	5 2
TUESDAY	4	2	6 2	4	1	5 2	3		5 2	2 Day after New Year's Day	6 Waitangi Day	6
WEDNESDAY	5 2	3	7	5 2	2	6	4	1	6	3	7 7 (11)	7
THURSDAY	6	4	8	6	3	7	5 2	2	7	4	8	8
FRIDAY	7 7 (11)	5 2	9	7 8	4	8	6	3	8	5	9	9
SATURDAY	8	6	10	8	5	9	7	4	9	6	10	10
SUNDAY	9	7	11	9	6	10	8	5	10	7	11	11
MONDAY	10	8 3 4 5 6	12	10	7 2	11	9	6 2	11	8	12	12
TUESDAY	11	9	13	11	8	12	10	7	12	9	13	13
WEDNESDAY	12	10	14	12	9	13	11	8	13	10	14	14
THURSDAY	13	11	15	13	10	14	12	9	14	11	15	15
FRIDAY	14 Good Friday	12	16	14	11	15	13	10	15	12	16	16
SATURDAY	15	13	17	15	12	16	14	11	16	13	17	17
SUNDAY	16	14	18	16	13	17	15	12	17	14	18	18
MONDAY	17 Easter Monday	15	19	17	14	18	16	13	18	15 2 3 4 6	19	19
TUESDAY	18	16	20 1 2	18	15	19	17	14	19	16	20 1 2	20 1 2
WEDNESDAY	19	17	21	19	16	20 1 2	18	15	20 1 2	17	21	21
THURSDAY	20 1 2	18	22	20 1 2 9	17	21	19	16	21	18	22	22
FRIDAY	21	19	23	21	18	22	20 1 2 9	17	22	19	23	23
SATURDAY	22	20	24	22	19	23	21	18	23	20	24	24
SUNDAY	23	21	25	23	20	24	22	19	24	21	25	25
MONDAY	24	22 1 2	26	24	21 1 2	25	23 Labour Day	20 1 2	25 Christmas Day	22 1 2 9	26	26
TUESDAY	25 ANZAC Day	23	27	25	22	26	24	21	26 Boxing Day	23	27	27
WEDNESDAY	26	24	28 3 6	26	23	27	25	22	27	24	28 3 6	28 3
THURSDAY	27	25	29	27	24	28 3	26	23	28	25	29	29
FRIDAY	28	26	30	28 3	25	29	27	24	29	26	30	30
SATURDAY	29	27		29	26	30	28	25	30	27		31 8
SUNDAY	30	28		30	27		29	26	31	28		
MONDAY		29 3		31	28 3 4 6		30 3 5 6	27		29 3		
TUESDAY		30			29		31	28 3		30		
WEDNESDAY		31 9 10			30			29		31		
THURSDAY					31			30				