

# Tax due date calendar 2014–2015

- 1** Employer deductions (EDF/IR 345) form and payment due, and Employer monthly schedule (EMS/IR 348) due for employers that deduct **less than** \$500,000 PAYE and ESCT per year
- 2** Employer deductions (EDF/IR 345) form and payment, and Employer monthly schedule (EMS/IR 348) due for employers that deduct **more than** \$500,000 PAYE and ESCT per year
  - **20th of the month**  
EDF/IR 345 and payment due for deductions made between the 1st and 15th of the same month
  - **5th of the month**  
EDF/IR 345 and payment due for deductions made between the 16th and the end of the previous month, EMS/IR 348 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 2014**  
2013 end-of-tax year income tax due for clients of tax agents
  - **7 February 2015**  
2014 end-of-year income tax due for people and organisations who don't have a tax agent
- 8** Income tax return
  - **7 July 2014**  
2014 income tax return due for people and organisations who don't have a tax agent or extension of time
  - **31 March 2015**  
2014 income tax return due for clients of tax agents
- 9** Quarterly FBT return and payment due
- 10** Annual FBT return and payment due
- 11** Income year FBT return and payment
  - **7 April 2014**  
2013 income year return and payment due for clients of tax agents
  - **7 February 2015**  
2014 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 2014	MAY 2014	JUNE 2014	JULY 2014	AUGUST 2014	SEPTEMBER 2014	OCTOBER 2014	NOVEMBER 2014	DECEMBER 2014	JANUARY 2015	FEBRUARY 2015	MARCH 2015
WEDNESDAY							1					
THURSDAY		1					2			1 New Year's Day		
FRIDAY		2			1		3			2 New Year's Holiday		
SATURDAY		3			2		4	1		3		
SUNDAY		4	1		3		5	2		4	1	1
MONDAY		5 <b>2</b>	2 Queen's Birthday		4	1	6 <b>2</b>	3	1	5	2	2 <b>3 6</b>
TUESDAY	1	6	3 <b>9 10</b>	1	5 <b>2</b>	2	7	4	2	6	3	3
WEDNESDAY	2	7 <b>3 4 5 6</b>	4	2	6	3	8	5 <b>2</b>	3	7	4	4
THURSDAY	3	8	5 <b>2</b>	3	7	4	9	6	4	8	5 <b>2</b>	5 <b>2</b>
FRIDAY	4	9	6	4	8	5 <b>2</b>	10	7	5 <b>2</b>	9	6 Waitangi Day	6
SATURDAY	5	10	7	5	9	6	11	8	6	10	7	7
SUNDAY	6	11	8	6	10	7	12	9	7	11	8	8
MONDAY	7 <b>2 7 11</b>	12	9	7 <b>2 8</b>	11	8	13	10	8	12	9 <b>7 11</b>	9
TUESDAY	8	13	10	8	12	9	14	11	9	13	10	10
WEDNESDAY	9	14	11	9	13	10	15	12	10	14	11	11
THURSDAY	10	15	12	10	14	11	16	13	11	15 <b>2 3 4 6</b>	12	12
FRIDAY	11	16	13	11	15	12	17	14	12	16	13	13
SATURDAY	12	17	14	12	16	13	18	15	13	17	14	14
SUNDAY	13	18	15	13	17	14	19	16	14	18	15	15
MONDAY	14	19	16	14	18	15	20 <b>1 9</b>	17	15	19	16	16
TUESDAY	15	20 <b>1 2</b>	17	15	19	16	21	18	16	20 <b>1 2 9</b>	17	17
WEDNESDAY	16	21	18	16	20 <b>1 2</b>	17	22	19	17	21	18	18
THURSDAY	17	22	19	17	21	18	23	20 <b>1 2</b>	18	22	19	19
FRIDAY	18 Good Friday	23	20 <b>1 2</b>	18	22	19	24	21	19	23	20 <b>1 2</b>	20 <b>1 2</b>
SATURDAY	19	24	21	19	23	20	25	22	20	24	21	21
SUNDAY	20	25	22	20	24	21	26	23	21	25	22	22
MONDAY	21 Easter Monday	26	23	21 <b>1 2 9</b>	25	22 <b>1 2</b>	27 Labour Day	24	22 <b>1 2</b>	26	23	23
TUESDAY	22 <b>1 2</b>	27	24	22	26	23	28 <b>3 5 6</b>	25	23	27	24	24
WEDNESDAY	23	28 <b>3</b>	25	23	27	24	29	26	24	28 <b>3</b>	25	25
THURSDAY	24	29	26	24	28 <b>3 4 6</b>	25	30	27	25 Christmas Day	29	26	26
FRIDAY	25 ANZAC Day	30	27	25	29	26	31	28 <b>3</b>	26 Boxing Day	30	27	27
SATURDAY	26	31	28	26	30	27		29	27	31	28	28
SUNDAY	27		29	27	31	28		30	28			29
MONDAY	28		30 <b>3 6</b>	28 <b>3</b>		29 <b>3</b>			29			30 <b>3</b>
TUESDAY	29			29		30			30			31 <b>8</b>
WEDNESDAY	30			30					31			
THURSDAY				31								