Tax due date calendar 2020-2021

Inland Revenue
Te Tari Taake

1 Employment information - IR348 payment due for employers who deduct **less than $500,000** PAYE and ESCT per year.

2 Employment information - IR348 payment due 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 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 2020**
  2019 end-of-year income tax due for clients of tax agents (with a valid extension of time)
- **7 February 2021**
  2020 end-of-year income tax due for people and organisations who don't have a tax agent

8 Income tax return
- **7 July 2020**
  2020 income tax return due for people and organisations who don't have a tax agent or extension of time
- **31 March 2021**
  2020 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 2020**
  2019 income year return and payment due for clients of tax agents (with a valid extension of time)
- **7 February 2021**
  2020 income year return and payment due for people and organisations who don't 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.
- You can create a personalised due date calendar on our website, go to **ird.govt.nz** (search keyword: calendars).
- 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** (search keyword: payday filing).
- For paydays between 25/12 and 15/1 you have until after 15/1 to file Employment Information – another 2 working days if online, or 10 if by paper. Payment dates stay the same. You can also file in advance before you close down.

	APRIL 2020	MAY 2020	JUNE 2020	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	DECEMBER 2020	JANUARY 2021	FEBRUARY 2021	MARCH 2021
MONDAY			1 Queen's Birthday								1	1 (3)(6)
TUESDAY			2 (9)(10)			1			1		2	2
WEDNESDAY	1		3	1		2			2		3	3
THURSDAY	2		4	2		3	1		3		4	4
FRIDAY	3	1	5 (2)	3		4	2		4	1 New Year's Day	5 (2)	5 (2)
SATURDAY	4	2	6	4	1	5	3		5	2	6 Waitangi Day	6
SUNDAY	5	3	7	5	2	6	4	1	6	3	7	7
MONDAY	6 (2)	4	8	6 (2)	3	7 (2)	5 (2)	2	7 (2)	4 New Year's Holiday	8 Waitangi Day Holiday	8
TUESDAY	7 (7)(11)	5 (2)	9	7 (8)	4	8	6	3	8	5	9 (7)(11)	9
WEDNESDAY	8	6	10	8	5 (2)	9	7	4	9	6	10	10
THURSDAY	9	7 (3)(4)(5)(6)	11	9	6	10	8	5 (2)	10	7	11	11
FRIDAY	10 Good Friday	8	12	10	7	11	9	6	11	8	12	12
SATURDAY	11	9	13	11	8	12	10	7	12	9	13	13
SUNDAY	12	10	14	12	9	13	11	8	13	10	14	14
MONDAY	13 Easter Monday	11	15	13	10	14	12	9	14	11	15	15
TUESDAY	14	12	16	14	11	15	13	10	15	12	16	16
WEDNESDAY	15	13	17	15	12	16	14	11	16	13	17	17
THURSDAY	16	14	18	16	13	17	15	12	17	14	18	18
FRIDAY	17	15	19	17	14	18	16	13	18	15 (2)(3)(4)(6)	19	19
SATURDAY	18	16	20	18	15	19	17	14	19	16	20	20
SUNDAY	19	17	21	19	16	20	18	15	20	17	21	21
MONDAY	20 (1)(2)	18	22 (1)(2)	20 (1)(2)(9)	17	21 (1)(2)	19	16	21 (1)(2)	18	22 (1)(2)	22 (1)(2)
TUESDAY	21	19	23	21	18	22	20 (1)(2)(9)	17	22	19	23	23
WEDNESDAY	22	20 (1)(2)	24	22	19	23	21	18	23	20 (9)	24	24
THURSDAY	23	21	25	23	20 (1)(2)	24	22	19	24	21	25	25
FRIDAY	24	22	26	24	21	25	23	20 (1)(2)	25 Christmas Day	22	26	26
SATURDAY	25 ANZAC Day	23	27	25	22	26	24	21	26 Boxing Day	23	27	27
SUNDAY	26	24	28	26	23	27	25	22	27	24	28	28
MONDAY	27 ANZAC Day Holiday	25	29 (3)(6)	27	24	28	26 Labour Day	23	28 Boxing Day observed	25		29 (3)
TUESDAY	28	26	30	28 (3)	25	29	27	24	29	26		30
WEDNESDAY	29	27		29	26	30	28 (3)(4)(6)	25	30	27		31 (8)
THURSDAY	30	28 (1)(3)		30	27		29	26	31	28		
FRIDAY		29		31	28 (3)(4)(6)		30	27		29 (1)		
SATURDAY		30			29		31	28		30		
SUNDAY		31			30			29		31		
MONDAY					31			30				
TUESDAY												

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Income tax and general enquiries **ird.govt.nz** "Business income tax" or 0800 377 774 | GST enquiries **ird.govt.nz/gst** or 0800 377 776 | Employer enquiries **ird.govt.nz/payroll-employers** **ird.govt.nz/fbt** or 0800 377 772 | Overdue tax and return enquiries **ird.govt.nz** (search keyword: overdue) or 0800 377 771 | Publications **ird.govt.nz** "Forms and guides" or 0800 257 773 anytime except between 5 am and 6 am