

Tax calendar

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Payments of tax may be made in a number of ways. This includes making payments electronically through internet banking, direct debit or by using a credit or debit card (Visa or Mastercard). Payments by cash or EFTPOS may be made at any branch of the Westpac bank. If one of the dates falls during a weekend or a public holiday, it is automatically extended to the next business day. If payment is not made by the last day, late payment penalties are chargeable. See ¶14-050.

The late filing of a tax return will bring about a late filing penalty of up to \$500, depending on the level of income in that return. Late filing of an ACC reconciliation statement, annual ICA return, statement for RLWT or employment income information by an employer or PAYE intermediary will lead to penalties of \$250. If the Commissioner is to impose such late filing penalties, she must give notice at least 30 days before doing so. However, this does not apply to employment income information, which is subject to an automatic late filing penalty on the second failure to file if it occurs within 12 months of the first. See ¶14-040.

Basic annual due dates

The basic annual due dates are shown below.

Tax Calendar 2021

January						
Mon	Tues	Wed	Thu	Fri	Sat	Sun
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15 ^{g n}	16	17
18	19	20 ^{c e m n o s}	21	22	23	24
25	26	27	28 ^g	29	30	31
February						
Mon	Tues	Wed	Thu	Fri	Sat	Sun
1	2	3	4	5 ⁿ	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22 ^{e m n o s}	23	24	25	26	27	28
March						
Mon	Tues	Wed	Thu	Fri	Sat	Sun
1 ^g	2	3	4	5 ⁿ	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22 ^{e m n o s}	23	24	25	26	27	28
29 ^g	30	31 ^{i w}				

Key (see "Tax calendar terms" at the end of the calendar for further explanation)

c = FBT	n = PAYE (large employers)
e = Gaming machine duty/ problem gambling levy	o = PAYE (small employers)
g = GST (note 15/1/21 for p/e 30/11/20)	s = RWT
i = imputation credit account return	w = Tax return
m = NRWT/AIL	

Tax Calendar 2021

April						
Mon	Tues	Wed	Thu	Fri	Sat	Sun
			1	2	3	4
5	6 n	7	8	9	10	11
12	13	14	15	16	17	18
19	20 ^{e m n} o s	21	22	23	24	25
26	27	28	29	30		
May						
Mon	Tues	Wed	Thu	Fri	Sat	Sun
					1	2
3	4	5 n	6	7 g	8	9
10	11	12	13	14	15	16
17	18	19	20 ^{e m n} o s u	21	22	23
24	25	26	27	28 ^g	29	30
31 ^c						
June						
Mon	Tues	Wed	Thu	Fri	Sat	Sun
	1	2	3	4	5	6
7	8 n	9	10	11	12	13
14	15	16	17	18	19	20
21 ^{e i m n o s}	22	23	24	25	26	27
28 ^g	29	30				

Key (see "Tax calendar terms" at the end of the calendar for further explanation)

- | | |
|---------------------------------------------------|----------------------------|
| c = FBT | o = PAYE (small employers) |
| e = Gaming machine duty/
problem gambling levy | s = RWT |
| g = GST (note 7/5/21 for p/e 31/3/21) | u = RWT certificates |
| i = ICA penalty | |
| m = NRWT/AIL | |
| n = PAYE (large employers) | |

Tax Calendar 2021

July						
Mon	Tues	Wed	Thu	Fri	Sat	Sun
			1	2	3	4
5 n	6	7 w	8	9	10	11
12	13	14	15	16	17	18
19	20 ^{c e m} n o s	21	22	23	24	25
26	27	28 ^g	29	30	31	
August						
Mon	Tues	Wed	Thu	Fri	Sat	Sun
						1
2	3	4	5 n	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20 ^{e m n o s}	21	22
23	24	25	26	27	28	29
30 ^g	31					

September						
Mon	Tues	Wed	Thu	Fri	Sat	Sun
		1	2	3	4	5
6 ⁿ	7	8	9	10	11	12
13	14	15	16	17	18	19
20 ^{e m n o s}	21	22	23	24	25	26
27	28 ^g	29	30			

Key (see "Tax calendar terms" at the end of the calendar for further explanation)

- | | | | |
|---|-------------------------------------------------|---|--------------------------|
| c | = FBT | o | = PAYE (small employers) |
| e | = Gaming machine duty/
problem gambling levy | s | = RWT |
| g | = GST | | |
| m | = NRWT/AIL | | |
| n | = PAYE (large employers) | | |

Tax Calendar 2021

October						
Mon	Tues	Wed	Thu	Fri	Sat	Sun
				1	2	3
4	5 ⁿ	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20 ^{c e m n o s}	21	22	23	24
25	26	27	28 ^g	29	30	31

November						
Mon	Tues	Wed	Thu	Fri	Sat	Sun
1	2	3	4	5 ⁿ	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22 ^{e m n o s}	23	24	25	26	27	28
29 ^g	30					

December						
Mon	Tues	Wed	Thu	Fri	Sat	Sun
		1	2	3	4	5
6 ⁿ	7	8	9	10	11	12
13	14	15	16	17	18	19
20 ^{e m n o s}	21	22	23	24	25	26
27	28	29	30	31		

Key (see "Tax calendar terms" at the end of the calendar for further explanation)

- | | | | |
|---|-------------------------------------------------|---|-------|
| c | = FBT | s | = RWT |
| e | = Gaming machine duty/
problem gambling levy | | |
| g | = GST | | |
| m | = NRWT/AIL | | |
| n | = PAYE (large employers) | | |
| o | = PAYE (small employers) | | |

Tax Calendar 2022

January						
Mon	Tues	Wed	Thu	Fri	Sat	Sun

					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17 ^{g n}	18	19	20 ^{c e m n o s}	21	22	23
24	25	26	27	28 ^g	29	30
31						
February						
Mon	Tues	Wed	Thu	Fri	Sat	Sun
	1	2	3	4	5	6
7	8 ⁿ	9	10	11	12	13
14	15	16	17	18	19	20
21 ^{e m n o s}	22	23	24	25	26	27
28 ^g						
March						
Mon	Tues	Wed	Thu	Fri	Sat	Sun
	1	2	3	4	5	6
7 ⁿ	8	9	10	11	12	13
14	15	16	17	18	19	20
21 ^{e m n o s}	22	23	24	25	26	27
28 ^g	29	30	31 ^{i w}			

Key (see "Tax calendar terms" at the end of the calendar for further explanation)

c	= FBT	o	= PAYE (small employers)
e	= Gaming machine duty/ problem gambling levy	s	= RWT
g	= GST (note 17/1/22 for p/e 30/11/21)	w	= Tax return
i	= imputation credit account return		
m	= NRWT/AIL		
n	= PAYE (large employers)		

Tax calendar terms

FBT means fringe benefit tax (FBT) return and payment for the quarter ending on the last day of the previous month except in the case of May 2021, in which case the return and payment are for the quarter or year ended 31 March 2021.

Gaming machine duty/problem gambling levy means gaming machine duty and problem gambling levy payment for the previous month.

GST means goods and services tax return and payment for the period ending on the last day of the previous month. The due date for payment is the 28th day of the month following the end of the taxable period (except when the due date is 28 December, in which case the due date moves to 15 January, and when the due date is 28 April, in which case the due date moves to 7 May).

ICA penalty means, for a company with a debit balance in its ICA on 31 March 2020, the last day for payment of further income tax and imputation penalty tax.

NRWT/AIL means non-resident withholding tax (NRWT) or approved issuer levy (AIL) deducted in the previous month.

PAYE (large employers) means large employers pay to IR deductions (see note below) made in either the period from the 16th–31st of the previous month (the 5th) or the period from the 1st–15th of the month (the 20th). Note that the payment for the period from 16–31 December is due on 15 January.

PAYE (small employers) means small employers pay to IR deductions (see note below) made in the previous month.

▸ **Note:** Deductions are for:

- PAYE (and ACC earners' levy if applicable)
- tax withheld from schedular payments including from contract payments made to non-resident contractors
- employer's superannuation cash contributions
- KiwiSaver
- student loans
- child support
- retirement scheme contributions, and
- payroll donations.

Last reviewed on 8 January 2021