

Income tax – Due dates

Important dates for returns and payments are shown below. Tax payments must be made on or before the due date. Where the due date falls on a weekend or a public holiday, the payment is due on the next working day. GST is an exception and will always be payable on the last working day of the taxable period.

GST returns and payments are due on the last working day of the month following the end of the taxable period. GST returns and payments for taxable periods ending November 2004 are due on 17 January 2005 (not the last working day of December).

A large employer is one with gross annual PAYE and Specified Superannuation Contribution Withholding Tax (SSCWT) deductions of \$100,000 or more.

A small employer is one with gross annual PAYE and SSCWT deductions of less than \$100,000.

September 2004

6th Large employers: Employer monthly schedule (**IR348**) due; Employer deductions (**IR345**) or (**IR346**) form and payment due.

20th Small employers: Employer monthly schedule (**IR348**) due; Employer deductions (**IR345**) or (**IR346**) form and payment due.

Large employers: Employer deductions (**IR345**) or (**IR346**) form and payment due.

30th GST return and payment due.

October 2004

5th Large employers: Employer monthly schedule (**IR348**) due; Employer deductions (**IR345**) or (**IR346**) form and payment due.

20th Small employers: Employer monthly schedule (**IR348**) due; Employer deductions (**IR345**) or (**IR346**) form and payment due.

Large employers: Employer deductions (IR345) or (IR346) form and payment due.

FBT return and payment due.

29th GST return and payment due.

November 2004

5th Large employers: Employer monthly schedule (IR348) due; Employer deductions (IR345) or (IR346) form and payment due.

22nd Small employers: Employer monthly schedule (IR348) due; Employer deductions (IR345) or (IR346) form and payment due.

Large employers: Employer deductions (IR345) or (IR346) form and payment due.

30th GST return and payment due.

December 2004

6th Large employers: Employer monthly schedule (IR348) due; Employer deductions (IR345) or (IR346) form and payment due.

January 2005

17th Large employers: Employer monthly schedule (IR348) due; Employer deductions (IR345) or (IR346) form and payment due.

GST return and payment due.

20th Small employers: Employer monthly schedule (IR348) due; Employer deductions (IR345) or (IR346) form and payment due.

Large employers: Employer deductions (IR345) or (IR346) form and payment due.

FBT return and payment due.

February 2005

7th Large employers: Employer monthly schedule (**IR348**) due; Employer deductions (**IR345**) or (**IR346**) form and payment due.

Residual income tax due for taxpayers without an agent and extension of time agreement.

21st Small employers: Employer monthly schedule (**IR348**) due; Employer deductions (**IR345**) or (**IR346**) form and payment due.

Large employers: Employer deductions (**IR345**) or (**IR346**) form and payment due.

28th GST return and payment due.

March 2005

7th Large employers: Employer monthly schedule (**IR348**) due; Employer deductions (**IR345**) or (**IR346**) form and payment due.

Provisional tax instalment due for people and organisations with a standard balance date.

Terminal tax for taxpayers (with a tax agent) with a February 2004 balance date.

21st Small employers: Employer monthly schedule (**IR348**) due; Employer deductions (**IR345**) or (**IR346**) form and payment due.

Large employers: Employer deductions (**IR345**) or (**IR346**) form and payment due.

31st GST return and payment due.

Income tax returns are to be filed for the year ended 31 March 2004 for the following taxpayers:

- Individuals (IR3)
- Companies and unit trusts (IR4)
- Estates or trusts (IR6)
- Partnerships (IR7)
- Clubs and societies (IR9)
- Superannuation funds (IR44)

See Us First

- Before making any financial decisions.
- To assist you in meeting the necessary legal or financial requirements.
- If you consider that any of the issues contained in this fact sheet may affect you.

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Disclaimer

Important: This is not advice. Clients should not act solely on the basis of the material contained in this fact sheet. Items herein are general comments only and do not constitute or convey advice per se. Changes in legislation may occur quickly. We therefore recommend that our formal advice be sought before acting in any of the areas. We believe the contents to be true and accurate as at the date of writing but can give no assurances or warranty regarding the accuracy, currency or applicability of any of the contents. This fact sheet is made available to our clients as a helpful guide for their private information. Therefore it should be regarded as confidential and should not be made available to any person without our prior approval.

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