

Tax due date calendar 2023-2024



1 Employer deduction payment due date for employers who deduct less than \$500,000 PAYE and ESCT per year.

2 Employer deduction payment due date 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 are not 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 payment

• **7 April 2023**
2022 end-of-year income tax due for clients of tax agents (with a valid extension of time)

• **7 February 2024**
2023 end-of-year income tax due for people and organisations who do not have a tax agent

8 Income tax return

• **7 July 2023**
2023 income tax return due for people and organisations who do not have a tax agent or extension of time

• **31 March 2024**
2023 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 2023**
2022 income year return and payment due for clients of tax agents (with a valid extension of time)

• **7 February 2024**
2023 income year return and payment due for people and organisations who do not 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.

• 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/employing-staff

	APRIL 2023	MAY 2023	JUNE 2023	JULY 2023	AUGUST 2023	SEPTEMBER 2023	OCTOBER 2023	NOVEMBER 2023	DECEMBER 2023	JANUARY 2024	FEBRUARY 2024	MARCH 2024
WEDNESDAY								1				
THURSDAY			1					2			1	
FRIDAY			2			1		3	1		2	1
SATURDAY	1		3	1		2		4	2		3	2
SUNDAY	2		4	2		3	1	5	3		4	3
MONDAY	3	1	5 King's Birthday	3		4	2	6 2	4	1 New Year's Day	5 2	4
TUESDAY	4	2	6 2	4	1	5 2	3	7	5 2	2 Day after New Year's Day	6 Waitangi Day	5 2
WEDNESDAY	5 2	3	7	5 2	2	6	4	8	6	3	7 7 11	6
THURSDAY	6	4	8	6	3	7	5 2	9	7	4	8	7
FRIDAY	7 Good Friday	5 2	9	7 8	4	8	6	10	8	5	9	8
SATURDAY	8	6	10	8	5	9	7	11	9	6	10	9
SUNDAY	9	7	11	9	6	10	8	12	10	7	11	10
MONDAY	10 Easter Monday	8 3 4 5 6	12	10	7 2	11	9	13	11	8	12	11
TUESDAY	11 7 11	9	13	11	8	12	10	14	12	9	13	12
WEDNESDAY	12	10	14	12	9	13	11	15	13	10	14	13
THURSDAY	13	11	15	13	10	14	12	16	14	11	15	14
FRIDAY	14	12	16	14 Matariki	11	15	13	17	15	12	16	15
SATURDAY	15	13	17	15	12	16	14	18	16	13	17	16
SUNDAY	16	14	18	16	13	17	15	19	17	14	18	17
MONDAY	17	15	19	17	14	18	16	20 1 2	18	15 2 3 4 6	19	18
TUESDAY	18	16	20 1 2	18	15	19	17	21	19	16	20 1 2	19
WEDNESDAY	19	17	21	19	16	20 1 2	18	22	20 1 2	17	21	20 1 2
THURSDAY	20 1 2	18	22	20 1 2 9	17	21	19	23	21	18	22	21
FRIDAY	21	19	23	21	18	22	20 1 2 9	24	22	19	23	22
SATURDAY	22	20	24	22	19	23	21	25	23	20	24	23
SUNDAY	23	21	25	23	20	24	22	26	24	21	25	24
MONDAY	24	22 1 2	26	24	21 1 2	25	23	27 Labour Day	25 Christmas Day	22 1 2 9	26	25
TUESDAY	25 ANZAC Day	23	27	25	22	26	24	28 3	26 Boxing Day	23	27	26
WEDNESDAY	26	24	28 3 6	26	23	27	25	29	27 Christmas Day observed	24	28 3 6	27
THURSDAY	27	25	29	27	24	28 3	26	30	28	25		28 3
FRIDAY	28	26	30	28 3	25	29	27		29	26		29
SATURDAY	29	27		29	26	30	28		30	27		30
SUNDAY	30	28		30	27		29		31	28		31 8
MONDAY		29 3		31	28 3 4 6		30 3 5 6			29 3		
TUESDAY		30			29		31			30		
WEDNESDAY		31 9 10			30					31		
THURSDAY					31							