

Key Dates - March 2012

Date	Category	Tax Event Description
5 March	PAYE	<ul style="list-style-type: none"> ◆ Employer monthly schedule (IR348) due for large employers ◆ Employer deductions (IR345) form and payment due for large employers for the period 16 February to 28 February
7 March	Terminal Tax	<ul style="list-style-type: none"> ◆ For taxpayers (with a tax agent) with a February balance date
7 March	Terminal Student Loan Repayment	<ul style="list-style-type: none"> ◆ For those (with a tax agent) with a February balance date
7 March	Qualifying Company Tax Election	<ul style="list-style-type: none"> ◆ IR4P return and payment due for companies (with a tax agent) with a February balance date
7 March	FBT	<ul style="list-style-type: none"> ◆ FBT return (IR421) and payment due for employers (with a tax agent) with a February balance date (if payable on income year basis)
20 March	PAYE	<ul style="list-style-type: none"> ◆ Employer monthly schedule (IR348) due for small employers ◆ Employer deductions (IR345) form and payment due for small employers for the period 1 February to 28 February ◆ Employer deductions (IR345) form and payment due for large employers for the period 1 March to 15 March
20 March	RWT	<ul style="list-style-type: none"> ◆ RWT Return and payment due for deductions from dividends and deductions of \$500 or more from interest paid during February
20 March	N-RWT / Approved Issuer Levy	<ul style="list-style-type: none"> ◆ Payment and Return due for either preceding months' Non Resident Withholding Tax or Approved Issuer levy
20 March	Gaming Machine Duty	<ul style="list-style-type: none"> ◆ Return (IR680) and payment due for the month ended 28 February
28 March	GST	<ul style="list-style-type: none"> ◆ Return and payment are due for the period ended 28 February
28 March	Provisional Tax - Standard or Estimation Option and/or 1 or 2 monthly GST filing & Student Loan Interim Payments	<ul style="list-style-type: none"> ◆ 1st Instalment (October balance date) ◆ 2nd Instalment (June balance date) ◆ 3rd Instalment (March balance date)
28 March	Provisional Tax - Ratio Option	<ul style="list-style-type: none"> ◆ 1st Instalment (December balance date) ◆ 2nd Instalment (October balance date) ◆ 3rd Instalment (August balance date) ◆ 4th Instalment (June balance date) ◆ 5th Instalment (April balance date) ◆ 6th Instalment (February balance date)

28 March	Provisional Tax - Six Monthly GST Filing	◆	1st Instalment (August balance date) 2nd Instalment (February balance date)
31 March	Student Loan	◆	2nd repayment Instalment due for borrowers who are overseas
31 March	Imputation Year	◆	Final day of imputation year. 10% penalty incurred on debit balance in imputation account and dividend withholding payment account after this date
		◆	Final day for refund of excess RWT deductions
31 March	Tax Returns	◆	Final day to file tax returns for taxpayers with a tax agent