

# Tax due date calendar 2021-2022

- 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 2021  
2020 end-of-year income tax due for clients of tax agents (with a valid extension of time)
  - 7 February 2022  
2021 end-of-year income tax due for people and organisations who do not have a tax agent
- 8** Income tax return
  - 7 July 2021  
2021 income tax return due for people and organisations who do not have a tax agent or extension of time
  - 31 March 2022  
2021 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 2021  
2020 income year return and payment due for clients of tax agents (with a valid extension of time)
  - 7 February 2022  
2021 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](http://ird.govt.nz/employing-staff)

	APRIL 2021	MAY 2021	JUNE 2021	JULY 2021	AUGUST 2021	SEPTEMBER 2021	OCTOBER 2021	NOVEMBER 2021	DECEMBER 2021	JANUARY 2022	FEBRUARY 2022	MARCH 2022
MONDAY								1				
TUESDAY			1					2			1	1
WEDNESDAY			2			1		3	1		2	2
THURSDAY	1		3	1		2		4	2		3	3
FRIDAY	2 Good Friday		4	2		3	1	5 2	3		4	4
SATURDAY	3	1	5	3		4	2	6	4	1 New Year's Day	5	5
SUNDAY	4	2	6	4	1	5	3	7	5	2	6 Waitangi Day	6
MONDAY	5 Easter Monday	3	7 Queen's Birthday	5 2	2	6 2	4	8	6 2	3 New Year's Holiday	7 Waitangi Day Holiday	7 2
TUESDAY	6 2	4	8 2	6	3	7	5 2	9	7	4 Day after New Year's Day	8 2 7 11	8
WEDNESDAY	7 7 11	5 2	9	7 8	4	8	6	10	8	5	9	9
THURSDAY	8	6	10	8	5 2	9	7	11	9	6	10	10
FRIDAY	9	7 3 4 5 6	11	9	6	10	8	12	10	7	11	11
SATURDAY	10	8	12	10	7	11	9	13	11	8	12	12
SUNDAY	11	9	13	11	8	12	10	14	12	9	13	13
MONDAY	12	10	14	12	9	13	11	15	13	10	14	14
TUESDAY	13	11	15	13	10	14	12	16	14	11	15	15
WEDNESDAY	14	12	16	14	11	15	13	17	15	12	16	16
THURSDAY	15	13	17	15	12	16	14	18	16	13	17	17
FRIDAY	16	14	18	16	13	17	15	19	17	14	18	18
SATURDAY	17	15	19	17	14	18	16	20	18	15	19	19
SUNDAY	18	16	20	18	15	19	17	21	19	16	20	20
MONDAY	19	17	21 1 2	19	16	20 1 2	18	22 1 2	20 1 2	17 2 3 4 6	21 1 2	21 1 2
TUESDAY	20 1 2	18	22	20 1 2 9	17	21	19	23	21	18	22	22
WEDNESDAY	21	19	23	21	18	22	20 1 2 9	24	22	19	23	23
THURSDAY	22	20 1 2	24	22	19	23	21	25	23	20 1 2 9	24	24
FRIDAY	23	21	25	23	20 1 2	24	22	26	24	21	25	25
SATURDAY	24	22	26	24	21	25	23	27	25 Christmas Day	22	26	26
SUNDAY	25 ANZAC Day	23	27	25	22	26	24	28	26 Boxing Day	23	27	27
MONDAY	26 ANZAC Day Holiday	24	28 3 6	26	23	27	25 Labour Day	29 3	27 Christmas Day observed	24	28 3 6	28 3
TUESDAY	27	25	29	27	24	28 3	26	30	28 Boxing Day observed	25	29	29
WEDNESDAY	28	26	30	28 3	25	29	27		29	26	30	30
THURSDAY	29	27	29	29	26	30	28 3 5 6		30	27	31 8	31
FRIDAY	30	28 3	30	30	27		29		31	28 3		
SATURDAY		29	31	31	28		30			29		
SUNDAY		30			29		31			30		
MONDAY		31 9 10			30 3 4 6					31		
TUESDAY					31							