

Tax due date calendar 2022-2023

- 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 2022**
2021 end-of-year income tax due for clients of tax agents (with a valid extension of time)
 - 7 February 2023**
2022 end-of-year income tax due for people and organisations who do not have a tax agent
- 8

Income tax return
 - 7 July 2022**
2022 income tax return due for people and organisations who do not have a tax agent or extension of time
 - 31 March 2023**
2022 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 2022**
2021 income year return and payment due for clients of tax agents (with a valid extension of time)
 - 7 February 2023**
2022 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 2022	MAY 2022	JUNE 2022	JULY 2022	AUGUST 2022	SEPTEMBER 2022	OCTOBER 2022	NOVEMBER 2022	DECEMBER 2022	JANUARY 2023	FEBRUARY 2023	MARCH 2023
TUESDAY								1				
WEDNESDAY			1					2			1	1
THURSDAY			2			1		3	1		2	2
FRIDAY	1		3	1		2		4	2		3	3
SATURDAY	2		4	2		3	1	5	3		4	4
SUNDAY	3	1	5	3		4	2	6	4	1 New Year's Day	5	5
MONDAY	4	2	6 Queen's Birthday	4	1	5 2	3	7 2	5 2	2 New Year's Holiday	6 Waitangi Day	6 2
TUESDAY	5 2	3	7 2	5 2	2	6	4	8	6	3 Day after New Year's Day	7 2 7 11	7
WEDNESDAY	6	4	8	6	3	7	5 2	9	7	4	8	8
THURSDAY	7 7 11	5 2	9	7 8	4	8	6	10	8	5	9	9
FRIDAY	8	6	10	8	5 2	9	7	11	9	6	10	10
SATURDAY	9	7	11	9	6	10	8	12	10	7	11	11
SUNDAY	10	8	12	10	7	11	9	13	11	8	12	12
MONDAY	11	9 3 4 5 6	13	11	8	12	10	14	12	9	13	13
TUESDAY	12	10	14	12	9	13	11	15	13	10	14	14
WEDNESDAY	13	11	15	13	10	14	12	16	14	11	15	15
THURSDAY	14	12	16	14	11	15	13	17	15	12	16	16
FRIDAY	15 Good Friday	13	17	15	12	16	14	18	16	13	17	17
SATURDAY	16	14	18	16	13	17	15	19	17	14	18	18
SUNDAY	17	15	19	17	14	18	16	20	18	15	19	19
MONDAY	18 Easter Monday	16	20 1 2	18	15	19	17	21 1 2	19	16 2 3 4 6	20 1 2	20 1 2
TUESDAY	19	17	21	19	16	20 1 2	18	22	20 1 2	17	21	21
WEDNESDAY	20 1 2	18	22	20 1 2 9	17	21	19	23	21	18	22	22
THURSDAY	21	19	23	21	18	22	20 1 2 9	24	22	19	23	23
FRIDAY	22	20 1 2	24 Matariki	22	19	23	21	25	23	20 1 2 9	24	24
SATURDAY	23	21	25	23	20	24	22	26	24	21	25	25
SUNDAY	24	22	26	24	21	25	23	27	25 Christmas Day	22	26	26
MONDAY	25 ANZAC Day	23	27	25	22 1 2	26	24 Labour Day	28 3	26 Boxing Day	23	27	27
TUESDAY	26	24	28 3 6	26	23	27	25	29	27 Christmas Day observed	24	28 3 6	28 3
WEDNESDAY	27	25	29	27	24	28 3	26	30	28	25	29	29
THURSDAY	28	26	30	28 3	25	29	27		29	26		30
FRIDAY	29	27		29	26	30	28 3 5 6		30	27		31 8
SATURDAY	30	28		30	27		29		31	28		
SUNDAY		29		31	28		30			29		
MONDAY		30 3			29 3 4 6		31			30 3		
TUESDAY		31 9 10			30					31		
WEDNESDAY					31							