

# Tax due date calendar 2024-2025

- 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 2024  
2023 end-of-year income tax due for clients of tax agents (with a valid extension of time)
  - 7 February 2025  
2024 end-of-year income tax due for people and organisations who do not have a tax agent
- 8** Income tax return
  - 7 July 2024  
2024 income tax return due for people and organisations who do not have a tax agent or extension of time
  - 31 March 2025  
2024 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 2024  
2023 income year return and payment due for clients of tax agents (with a valid extension of time)
  - 7 February 2025  
2024 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](https://ird.govt.nz/employing-staff)

	APRIL 2024	MAY 2024	JUNE 2024	JULY 2024	AUGUST 2024	SEPTEMBER 2024	OCTOBER 2024	NOVEMBER 2024	DECEMBER 2024	JANUARY 2025	FEBRUARY 2025	MARCH 2025
WEDNESDAY		1								1 New Year's Day		
THURSDAY		2			1					2 Day after New Year's Day		
FRIDAY		3			2			1		3		
SATURDAY		4	1		3			2		4	1	1
SUNDAY		5	2		4	1		3	1	5	2	2
MONDAY	1 Easter Monday	6 2	3 King's Birthday	1 3 6	5 2	2		4	2	6	3	3
TUESDAY	2	7 3 4 5 6	4	2	6	3	1	5 2	3	7	4	4
WEDNESDAY	3	8	5 2	3	7	4	2	6	4	8	5 2	5 2
THURSDAY	4	9	6	4	8	5 2	3	7	5 2	9	6 Waitangi Day	6
FRIDAY	5 2	10	7	5 2	9	6	4	8	6	10	7 7 11	7
SATURDAY	6	11	8	6	10	7	5	9	7	11	8	8
SUNDAY	7	12	9	7	11	8	6	10	8	12	9	9
MONDAY	8 7 11	13	10	8 8	12	9	7 2	11	9	13	10	10
TUESDAY	9	14	11	9	13	10	8	12	10	14	11	11
WEDNESDAY	10	15	12	10	14	11	9	13	11	15 2 3 4 6	12	12
THURSDAY	11	16	13	11	15	12	10	14	12	16	13	13
FRIDAY	12	17	14	12	16	13	11	15	13	17	14	14
SATURDAY	13	18	15	13	17	14	12	16	14	18	15	15
SUNDAY	14	19	16	14	18	15	13	17	15	19	16	16
MONDAY	15	20 1 2	17	15	19	16	14	18	16	20 1 2 9	17	17
TUESDAY	16	21	18	16	20 1 2	17	15	19	17	21	18	18
WEDNESDAY	17	22	19	17	21	18	16	20 1 2	18	22	19	19
THURSDAY	18	23	20 1 2	18	22	19	17	21	19	23	20 1 2	20 1 2
FRIDAY	19	24	21	19	23	20 1 2	18	22	20 1 2	24	21	21
SATURDAY	20	25	22	20	24	21	19	23	21	25	22	22
SUNDAY	21	26	23	21	25	22	20	24	22	26	23	23
MONDAY	22 1 2	27	24	22 1 2 9	26	23	21 1 2 9	25	23	27	24	24
TUESDAY	23	28 3	25	23	27	24	22	26	24	28 3	25	25
WEDNESDAY	24	29	26	24	28 3 4 6	25	23	27	25 Christmas Day	29	26	26
THURSDAY	25 ANZAC Day	30	27	25	29	26	24	28 3	26 Boxing Day	30	27	27
FRIDAY	26	31 9 10	28 Matariki	26	30	27	25	29	27	31	28 3 6	28 3
SATURDAY	27		29	27	31	28	26	30	28			29
SUNDAY	28		30	28		29	27		29			30
MONDAY	29			29 3		30 3	28 Labour Day		30			31 8
TUESDAY	30			30			29 3 5 6		31			
WEDNESDAY				31			30					
THURSDAY							31					