Tax due date calendar 2026 - 2027

Inland Revenue
Te Tari Taake

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 2026**
  2025 end-of-year income tax due for clients of tax agents (with a valid extension of time)
- **7 February 2027**
  2026 end-of-year income tax due for people and organisations who do not have a tax agent

8 Income tax return

- **7 July 2026**
  2026 income tax return due for people and organisations who do not have a tax agent or extension of time
- **31 March 2027**
  2026 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 2026**
  2025 income year return and payment due for clients of tax agents (with a valid extension of time)
- **7 February 2027**
  2026 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 2026	MAY 2026	JUNE 2026	JULY 2026	AUGUST 2026	SEPTEMBER 2026	OCTOBER 2026	NOVEMBER 2026	DECEMBER 2026	JANUARY 2027	FEBRUARY 2027	MARCH 2027
THURSDAY							1					
FRIDAY		1					2			1 New Year's Day		
SATURDAY		2			1		3			2 Day after New Year's Day		
SUNDAY		3			2		4	1		3		
MONDAY		4	1 King's Birthday		3		5 2	2		4 'Day after New Year's Day' day off	1	1 3 6
TUESDAY		5 2	2 9 10		4	1	6	3	1	5	2	2
WEDNESDAY	1	6	3	1	5 2	2	7	4	2	6	3	3
THURSDAY	2	7 3 4 5 6	4	2	6	3	8	5 2	3	7	4	4
FRIDAY	3 Good Friday	8	5 2	3	7	4	9	6	4	8	5 2	5 2
SATURDAY	4	9	6	4	8	5	10	7	5	9	6 Waitangi Day	6
SUNDAY	5 Easter Sunday	10	7	5	9	6	11	8	6	10	7	7
MONDAY	6 Easter Monday	11	8	6 2	10	7 2	12	9	7 2	11	8 'Waitangi Day' day off	8
TUESDAY	7 2 7 11	12	9	7 8	11	8	13	10	8	12	9 7 11	9
WEDNESDAY	8	13	10	8	12	9	14	11	9	13	10	10
THURSDAY	9	14	11	9	13	10	15	12	10	14	11	11
FRIDAY	10	15	12	10 Matariki	14	11	16	13	11	15 2 3 4 6	12	12
SATURDAY	11	16	13	11	15	12	17	14	12	16	13	13
SUNDAY	12	17	14	12	16	13	18	15	13	17	14	14
MONDAY	13	18	15	13	17	14	19	16	14	18	15	15
TUESDAY	14	19	16	14	18	15	20 1 2 9	17	15	19	16	16
WEDNESDAY	15	20 1 2	17	15	19	16	21	18	16	20 1 2 9	17	17
THURSDAY	16	21	18	16	20 1 2	17	22	19	17	21	18	18
FRIDAY	17	22	19	17	21	18	23	20 1 2	18	22	19	19
SATURDAY	18	23	20	18	22	19	24	21	19	23	20	20
SUNDAY	19	24	21	19	23	20	25	22	20	24	21	21
MONDAY	20 1 2	25	22 1 2	20 1 2 9	24	21 1 2	26 Labour Day	23	21 1 2	25	22 1 2	22 1 2
TUESDAY	21	26	23	21	25	22	27	24	22	26	23	23
WEDNESDAY	22	27	24	22	26	23	28 3 5 6	25	23	27	24	24
THURSDAY	23	28 3	25	23	27	24	29	26	24	28 3	25	25
FRIDAY	24	29	26	24	28 3 4 6	25	30	27	25 Christmas Day	29	26	26 Good Friday
SATURDAY	25 ANZAC Day	30	27	25	29	26	31	28	26 Boxing Day	30	27	27
SUNDAY	26	31	28	26	30	27		29	27	31	28	28 Easter Sunday
MONDAY	27 'ANZAC Day' day off		29 3 6	27	31	28 3		30 3	28 'Boxing Day' day off			29 Easter Monday
TUESDAY	28		30	28 3		29			29			30 3
WEDNESDAY	29			29		30			30			31 8
THURSDAY	30			30					31			
FRIDAY				31								