



TE TANGO AKATEREANGA MONI O TE IPUKAREA  
MINISTRY OF FINANCE & ECONOMIC MANAGEMENT  
INLAND REVENUE

## SUMMARY OF RETURN AND PAYMENT DATES FOR COMPANIES

Month of Balance Dates	Furnish Tax Return by	Payment Due Date 1st Instalment	Payment Due Date 2nd Instalment
December	1st May	1st June	1st December
January	1st June	1st July	1st January
February	1st July	1st August	1st February
March	1st August	1st September	1st March
April	1st September	1st October	1st April
May	1st October	1st November	1st May
June	1st November	1st December	1st June
July	1st December	1st January	1st July
August	1st January	1st February	1st August
September	1st February	1st March	1st September
October	1st March	1st April	1st October
November	1st April	1st May	1st November

❖ The standard company balance date is 31 December with the return due by 1 May of the following year. Companies with approved alternative balance dates must follow the corresponding return filing and provisional tax payment dates shown above.