Tax Due Date Calendar 2023

Important Tax Dates*

31 January 2023
- RM101—Tax Deduction Certificates due to employees.
- PAYE Reconciliation due
- Interest Paid Reconciliation Due
- Interest Earnings certificate issued by the bank to recipient

1 March 2023
- Individual Income Tax return due

1 May 2023
- Company/Business Income Tax return due

1 June 2023
- 1st Instalment Provisional Tax due

2 October 2023
- Income Tax payment due (Penalties apply after 1 November)

1 December 2023
- 2nd Instalment Provisional Tax due

WHT, VAT & PAYE Filing Due Dates:

20	January	2023
20	February	2023
20	March	2023
20	April	2023
22	May	2023
20	June	2023
20	July	2023
21	August	2023
20	September	2023
20	October	2023
20	November	2023
20	December	2023

VAT & PAYE reporting Month

1st of Month - end of month; filing and payment due on the 20th* of the following month.

Cook Islands Income Tax Year

1 January — 31 December

***If a due date falls on a weekend or a public holiday, you can file on the next business day without incurring additional tax.**

All payment and return filing due dates shown are for taxpayers with a December balance date.

Revenue Management Division

Phone: + 682 29365

Website: www.mfem.gov.ck/tax

E-Tax online: https://tax.cookislands.gov.ck

	January	February	March	April	May	June	July	August	September	October	November	December
Monday												
Tuesday								1				
Wednesday		1	1					2			1	
Thursday		2	2			1		3			2	
Friday		3	3			2		4	1		3	1
Saturday		4	4	1		3	1	5	2		4	2
Sunday	1	5	5	2		4	2	6	3	1	5	3
Monday	2	6	6	3	1	5	3	7	4	2	6	4
Tuesday	3	7	7	4	2	6	4	8	5	3	7	5
Wednesday	4	8	8	5	3	7	5	9	6	4	8	6
Thursday	5	9	9	6	4	8	6	10	7	5	9	7
Friday	6	10	10	7	5	9	7	11	8	6	10	8
Saturday	7	11	11	8	6	10	8	12	9	7	11	9
Sunday	8	12	12	9	7	11	9	13	10	8	12	10
Monday	9	13	13	10	8	12	10	14	11	9	13	11
Tuesday	10	14	14	11	9	13	11	15	12	10	14	12
Wednesday	11	15	15	12	10	14	12	16	13	11	15	13
Thursday	12	16	16	13	11	15	13	17	14	12	16	14
Friday	13	17	17	14	12	16	14	18	15	13	17	15
Saturday	14	18	18	15	13	17	15	19	16	14	18	16
Sunday	15	19	19	16	14	18	16	20	17	15	19	17
Monday	16	20	20	17	15	19	17	21	18	16	20	18
Tuesday	17	21	21	18	16	20	18	22	19	17	21	19
Wednesday	18	22	22	19	17	21	19	23	20	18	22	20
Thursday	19	23	23	20	18	22	20	24	21	19	23	21
Friday	20	24	24	21	19	23	21	25	22	20	24	22
Saturday	21	25	25	22	20	24	22	26	23	21	25	23
Sunday	22	26	26	23	21	25	23	27	24	22	26	24
Monday	23	27	27	24	22	26	24	28	25	23	27	25
Tuesday	24	28	28	25	23	27	25	29	26	24	28	26
Wednesday	25		29	26	24	28	26	30	27	25	29	27
Thursday	26		30	27	25	29	27	31	28	26	30	28
Friday	27		31	28	26	30	28		29	27		29
Saturday	28			29	27		29		30	28		30
Sunday	29			30	28		30			29		31
Monday	30				29		31			30		
Tuesday	31				30					31		
Wednesday					31							
Thursday												
Friday												