

IRD Key Tax Dates for NZ Businesses



Dates are applicable for 2026

DATE	TAX TYPE	DETAILS
20 Mar	PAYE	Payroll PAYE due for payment for payrolls processed during February for small to medium employers.
28 Mar	GST	GST returns due for Filing & Payment for the period ending 28 February.
28 Mar	AIM	Aim instalments are due if you file GST monthly and have a March balance date.
01 Apr	Prov Tax	Final date for ratio option provisional tax applications.
07 Apr	Income Tax	Terminal Tax payment due
20 Apr	PAYE	Payroll PAYE due for payment for payrolls processed during March for small to medium employers.
07 May	GST	GST returns due for filing & payment for the period ending 31 March.
07 May	AIM	Aim instalments are due if you file GST monthly and have a March balance date.
07 May	Prov Tax	Provisional tax payments are due if you have a March balance date.
20 May	PAYE	Payroll PAYE due for payment for payrolls processed during April for small to medium employers.
28 May	GST	GST returns due for filing & payment for the period ending 30 April.
28 May	AIM	AIM instalments are due if you have a March balance date.
20 Jun	PAYE	Payroll PAYE due for payment for payrolls processed during May for small to medium employers.
28 Jun	GST	GST returns due for Filing & Payment for the period ending 31 May.
28 Jun	AIM	Aim instalments are due if you file GST monthly and have a March balance date.
28 Jun	Prov Tax	Provisional tax payments are due if you have a March balance date & use the ratio option.
20 Jul	PAYE	Payroll PAYE due for payment for payrolls processed during June for small to medium employers.
28 Jul	GST	GST returns due for Filing & Payment for the period ending 30 June.
28 Jul	AIM	Aim instalments are due if you have a March balance date.
20 Aug	PAYE	Payroll PAYE due for payment for payrolls processed during July for small to medium employers.
28 Aug	GST	GST returns due for Filing & Payment for the period ending 31 July.
28 Aug	AIM	Aim instalments are due if you have a March balance date.
28 Aug	Prov Tax	Provisional tax payments are due if you have a March balance date.
20 Sept	PAYE	Payroll PAYE due for payment for payrolls processed during August for small to medium employers.
28 Sept	GST	GST returns due for Filing & Payment for the period ending 30 August.
28 Sept	AIM	Aim instalments are due if you file GST monthly and have a March balance date.
20 Oct	PAYE	Payroll PAYE due for payment for payrolls processed during September for small to medium employers.
28 Oct	GST	GST returns due for Filing & Payment for the period ending 30 September.
28 Oct	AIM	Aim instalments are due if you have a March balance date.
28 Oct	Prov Tax	Provisional tax payments are due if you have a March balance date.
20 Nov	PAYE	Payroll PAYE due for payment for payrolls processed during September for small to medium employers.
28 Nov	GST	GST returns due for Filing & Payment for the period ending 31 October.
28 Nov	AIM	Aim instalments are due if you have a March balance date.
20 Dec	PAYE	Payroll PAYE due for payment for payrolls processed during November for small to medium employers.
15 Jan	GST	GST returns due for Filing & Payment for the period ending 30 November.
15 Jan	AIM	Aim instalments are due if you file GST monthly and have a March balance date.
15 Jan	Prov Tax	Provisional tax payments are due if you have a March balance date.

Please note: These dates apply to businesses with a balance date of 31 March and used as a guide only. There is a link provided to the IRD calendar for Key Dates below. The dates in this calendar will be updated on a regular basis but if unsure please refer to the IRD Calendar.

IRD Calendar link:

<https://www.ird.govt.nz/index/key-dates#sort=%40irscorekeydate%20ascending&numberOfResults=25>