

NZ tax and compliance deadline calendar, 2026/27

Every Inland Revenue due date for a business with a 31 March balance date, April 2026 to March 2027, with the dates that move because they land on a weekend or public holiday.

Assumptions: 31 March balance date; GST filed monthly or 2-monthly (6-monthly filers: 28 October and 7 May only); provisional tax on the standard or estimation option (ratio-option payers have six instalments: 28 June, 28 August, 28 October, 15 January, 28 February, 7 May); PAYE paid monthly. Payday filing is due within 2 working days of every payday. Source: Inland Revenue (ird.govt.nz), checked 9 October 2026. A due date on a weekend or public holiday moves to the next working day; check myIR for your own dates.

April 2026 to July 2026

DUE DATE	MOVED TO (WEEKEND OR PUBLIC HOLIDAY)	WHAT IS DUE	TYPE
Tue 7 Apr 2026		Terminal tax for the 2025 year, clients with a tax agent and extension of time	Income tax
Mon 20 Apr 2026		PAYE, ESCT, KiwiSaver and student loan deductions for the previous month (large employers, over \$500,000 PAYE and ESCT a year, also pay on the 5th)	PAYE
Tue 28 Apr 2026		GST return and payment for the period ended Mar (monthly and 2-monthly filers)	GST
Thu 7 May 2026		GST return and payment for the period ended 31 March (all filers)	GST
Thu 7 May 2026		Provisional tax instalment 3 for the 2026 year (standard and estimation options, March balance date)	Provisional tax
Wed 20 May 2026		PAYE, ESCT, KiwiSaver and student loan deductions for the previous month (large employers, over \$500,000 PAYE and ESCT a year, also pay on the 5th)	PAYE
Sun 31 May 2026	Tue 2 Jun 2026	FBT quarter 4 return (1 January to 31 March) and annual or income-year FBT return	FBT
Sat 20 Jun 2026	Mon 22 Jun 2026	PAYE, ESCT, KiwiSaver and student loan deductions for the previous month (large employers, over \$500,000 PAYE and ESCT a year, also pay on the 5th)	PAYE
Sun 28 Jun 2026	Mon 29 Jun 2026	GST return and payment for the period ended May (monthly and 2-monthly filers)	GST
Tue 7 Jul 2026		Income tax returns for the 2026 year without a tax agent's extension of time (IR3, IR4, IR6, IR7)	Income tax
Mon 20 Jul 2026		FBT quarterly return and payment (if registered for FBT)	FBT
Mon 20 Jul 2026		PAYE, ESCT, KiwiSaver and student loan deductions for the previous month (large employers, over \$500,000 PAYE and ESCT a year, also pay on the 5th)	PAYE
Tue 28 Jul 2026		GST return and payment for the period ended Jun (monthly and 2-monthly filers)	GST

August 2026 to January 2027

GST, PAYE, FBT and the first provisional tax instalment of the 2027 year.

DUE DATE	MOVED TO (WEEKEND OR PUBLIC HOLIDAY)	WHAT IS DUE	TYPE
Thu 20 Aug 2026		PAYE, ESCT, KiwiSaver and student loan deductions for the previous month (large employers, over \$500,000 PAYE and ESCT a year, also pay on the 5th)	PAYE
Fri 28 Aug 2026		GST return and payment for the period ended Jul (monthly and 2-monthly filers)	GST
Fri 28 Aug 2026		Provisional tax instalment 1 for the 2027 year	Provisional tax
Sun 20 Sep 2026	Mon 21 Sep 2026	PAYE, ESCT, KiwiSaver and student loan deductions for the previous month (large employers, over \$500,000 PAYE and ESCT a year, also pay on the 5th)	PAYE
Mon 28 Sep 2026		GST return and payment for the period ended Aug (monthly and 2-monthly filers)	GST
Tue 20 Oct 2026		FBT quarterly return and payment (if registered for FBT)	FBT
Tue 20 Oct 2026		PAYE, ESCT, KiwiSaver and student loan deductions for the previous month (large employers, over \$500,000 PAYE and ESCT a year, also pay on the 5th)	PAYE
Wed 28 Oct 2026		GST return and payment for the period ended Sep (monthly and 2-monthly filers)	GST
Fri 20 Nov 2026		PAYE, ESCT, KiwiSaver and student loan deductions for the previous month (large employers, over \$500,000 PAYE and ESCT a year, also pay on the 5th)	PAYE
Sat 28 Nov 2026	Mon 30 Nov 2026	GST return and payment for the period ended Oct (monthly and 2-monthly filers)	GST
Sun 20 Dec 2026	Mon 21 Dec 2026	PAYE, ESCT, KiwiSaver and student loan deductions for the previous month (large employers, over \$500,000 PAYE and ESCT a year, also pay on the 5th)	PAYE
Mon 28 Dec 2026	Tue 29 Dec 2026	GST return and payment for the period ended Nov (monthly and 2-monthly filers)	GST
Fri 15 Jan 2027		GST return and payment for the period ended 30 November	GST

Also diary: company annual returns (Companies Office, in the month allocated to the company); ACC levy invoices (issued after the income tax return is filed); KiwiSaver and student loan changes each 1 April; the 7-year record retention date for each year's file (Tax Administration Act 1994, s 22).

January 2027 to March 2027, and the first dates of 2027/28

Terminal tax, the agent extension-of-time deadline and the new-year payroll changes are on this page.

DUE DATE	MOVED TO (WEEKEND OR PUBLIC HOLIDAY)	WHAT IS DUE	TYPE
Fri 15 Jan 2027		Provisional tax instalment 2 for the 2027 year	Provisional tax
Wed 20 Jan 2027		FBT quarterly return and payment (if registered for FBT)	FBT
Wed 20 Jan 2027		PAYE, ESCT, KiwiSaver and student loan deductions for the previous month (large employers, over \$500,000 PAYE and ESCT a year, also pay on the 5th)	PAYE
Sun 7 Feb 2027	Tue 9 Feb 2027	Terminal tax for the 2026 year, clients without a tax agent's extension of time	Income tax
Sat 20 Feb 2027	Mon 22 Feb 2027	PAYE, ESCT, KiwiSaver and student loan deductions for the previous month (large employers, over \$500,000 PAYE and ESCT a year, also pay on the 5th)	PAYE
Sun 28 Feb 2027	Mon 1 Mar 2027	GST return and payment for the period ended Jan (monthly and 2-monthly filers)	GST
Sat 20 Mar 2027	Mon 22 Mar 2027	PAYE, ESCT, KiwiSaver and student loan deductions for the previous month (large employers, over \$500,000 PAYE and ESCT a year, also pay on the 5th)	PAYE
Sun 28 Mar 2027	Tue 30 Mar 2027	GST return and payment for the period ended Feb (monthly and 2-monthly filers)	GST
Wed 31 Mar 2027		Income tax returns for the 2026 year filed through a tax agent with extension of time; last day of the 2027 tax year	Income tax

First dates of the 2027/28 year

DUE DATE	MOVED TO (WEEKEND OR PUBLIC HOLIDAY)	WHAT IS DUE	TYPE
Thu 1 Apr 2027		New tax year: check minimum wage, KiwiSaver employer rate (3.5% from 1 April 2026, 4% legislated for 1 April 2028), ACC levies, student loan thresholds	Payroll
Wed 7 Apr 2027		Terminal tax for the 2026 year, clients with a tax agent's extension of time	Income tax
Fri 7 May 2027		Provisional tax instalment 3 for the 2027 year; GST for the period ended 31 March 2027	Provisional tax
Mon 31 May 2027		FBT quarter 4 and annual returns for the 2027 year	FBT
Wed 7 Jul 2027		Income tax returns for the 2027 year without extension of time	Income tax

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