TAX & GST

REB *(logo placeholder)*

2026–27 IRD Key Dates Calendar

Every GST and provisional tax due date for the year ahead — for businesses with a standard 31 March balance date.

Before you use this calendar: these dates apply to the most common case — a business with a standard 31 March balance date. If your balance date is different, or your circumstances have changed recently, confirm your specific due dates in myIR or with your Rebiz adviser.

GST filing frequency — the general rule

Most GST returns are due on the **28th of the month following** the end of your taxable period. There are two exceptions, both built around the run-up to and aftermath of 31 March and the Christmas/New Year period:

TAXABLE PERIOD ENDING	NORMALLY DUE	ACTUAL DUE DATE
31 March	**28 April**	**7 May (extended)**
30 November	**28 December**	**15 January (extended over the holiday period)**

Which filing frequency applies to you?

FREQUENCY	WHO IT'S FOR
Monthly	Optional for any business; **compulsory** once your turnover exceeds $24 million in any 12-month period
Two-monthly	Most common option; available if your turnover is under $24 million
Six-monthly	Available if your turnover is under $500,000

Two-monthly GST return due dates (2026–27 year)

For a standard March balance date, two-monthly periods end in May, July, September, November, January and March.

PERIOD ENDING	RETURN & PAYMENT DUE
31 May 2026	28 June 2026
31 July 2026	28 August 2026
30 September 2026	28 October 2026
30 November 2026	**15 January 2027**
31 January 2027	28 February 2027

31 March 2027	**7 May 2027**

Six-monthly GST return due dates (2026–27 year)

PERIOD ENDING	RETURN & PAYMENT DUE
30 September 2026	28 October 2026
31 March 2027	**7 May 2027**

Provisional tax instalment dates (standard 31 March balance date)

Standard or estimation option — 3 instalments

INSTALMENT	DUE DATE
1st instalment	28 August 2026
2nd instalment	**15 January 2027**
3rd instalment	**7 May 2027**

Ratio option — 6 instalments (aligned with 2-monthly GST)

INSTALMENT	DUE DATE
1st	28 June 2026
2nd	28 August 2026
3rd	28 October 2026
4th	**15 January 2027**
5th	28 February 2027
6th	**7 May 2027**

AIM (accounting income method)

AIM instalments follow your GST filing dates — monthly filers pay monthly (12 instalments a year), while 2-monthly, 6-monthly or non-GST-registered filers use the same 6 dates as the ratio option above.

> **Don't need to pay provisional tax?** You're only required to if your residual income tax (RIT) from the previous year was more than $5,000. Below that, provisional tax isn't compulsory — though you can opt in if you expect this year's bill to exceed that figure.

Compiled from published IRD guidance (ird.govt.nz) as at September 2026. Rules and dates can change, and other balance dates or filing arrangements will have different due dates — this calendar is general information, not a substitute for advice specific to your situation. Talk to your Rebiz adviser to confirm what applies to you.