

New Zealand Year-End Calendar

Plan the handoff before the filing deadline.

Selected rules and practice milestones | Q4 2026 to January 2027

When	What to plan
15 January 2027	INFERENCE: Apply Inland Revenue's 15 January rule to a GST taxable period ending 30 November 2026. Confirm the client's filing cycle and myIR date. [1]
31 March 2027: forward planning	INFERENCE: Eligible tax-agent clients may file under an extension of time to 31 March following the relevant year. Confirm that the client actually has that extension. [2]
October to December	INFERENCE: Confirm balance dates and extension status; reconcile GST and payroll controls; collect source records and separate provisional-tax calculations from annual-return work.
January handoff	INFERENCE: Prioritise GST files with January due dates. Assign unresolved questions and an internal review date. Provisional-tax instalments depend on balance date and method and need a separate check.

Before relying on a date

Check the entity, period, filing frequency, relief and authority account. Internal preparation dates are suggestions, not legal deadlines. The local responsible professional controls advice, approval and filing.

Sources checked 20 October 2026

[1] <https://www.ird.govt.nz/gst/filing-and-paying-gst-and-refunds/filing-gst>

[2] <https://www.ird.govt.nz/topics/intermediaries/extension-of-time-arrangements>