



PROVISIONAL TAX DUE DATES

1. If a) **you are not registered for GST**
 or b) **are registered for GST and file monthly GST returns**
 or c) **are registered for GST and file two monthly GST returns**

2017 Provisional Tax (if applicable) is payable as follows:

<u>Balance Date</u>	<u>1st Instalment</u>	<u>2nd Instalment</u>	<u>3rd Instalment</u>
31 st March	28 th August 2016	15 th January 2017	7 th May 2017
30 th April	28 th September 2016	28 th January 2017	28 th May 2017
31 st May	28 th October 2016	28 th February 2017	28 th June 2017
30 th June	28 th November 2016	28 th March 2017	28 th July 2017

2016 residual tax is payable by 7th February 2017 / 7th April 2017.

2. If you **are registered for GST and file six monthly GST returns**

2017 Provisional Tax (if applicable) is payable as follows:

<u>Balance Date</u>	<u>1st Instalment</u>	<u>2nd Instalment</u>
31 st March	28 th October 2016	7 th May 2017
30 th April	28 th November 2016	28 th May 2017
31 st May	15 th January 2017	28 th June 2017
30 th June	28 th January 2017	28 th July 2017

2016 residual tax is payable by 7th February 2017 / 7th April 2017.

GST DUE DATES

<u>Return Period</u>	<u>Due by</u>
31 st January	28 th February
28 th February	28 th March
31 st March	7 th May
30 th April	28 th May
31 st May	28 th June
30 th June	28 th July
31 st July	28 th August
31 st August	28 th September
30 th September	28 th October
31 st October	28 th November
30 th November	15 th January
31 st December	28 th January