



Tax Payments made to Inland Revenue Department (IRD)

From 1st of October 2014, you will need to make sure the IRD receives your tax payment on or before the due date to avoid penalties and/or interest.

NZ Post recommends you allow 3-4 working days for delivery from cities/towns & 5-10 working days from rural areas.

The following summarises the IRD's "*Standard Practice Statement (SPS) 14/01 Tax Payments – when received in time.*"

Changes effective from 1st October 2014

Applies to **all tax types** (including Income Tax, GST, PAYE, FBT, Child Support, Student Loans, Working for Families, Interest RWT)

Payments by Post

– must be received by IRD on or before the due date

Electronic Payments/Internet Banking

– must be electronically paid or direct credited into IRD's account either on or before the due date

Physical Delivery

- cheque payments can be delivered to an IRD office on or before the close of business on the due date
- cash payments must be made at a Westpac branch
- Westpac is not authorised to accept returns (eg. Income Tax, GST)

Cash & Eftpos Payments

- can only be made over the counter at most branches of Westpac
- payment must be made by the close of business on the due date

Post Dated Cheques

– IRD will not bank until the specified date

Weekends & Public Holidays

- IRD will accept payment as being in time if it is received at an IRD office or Westpac branch on the next working day
- An electronic payment will be accepted as being in time if it is credited into the IRD account on or before the next working day

Disclaimer.

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