Tax Due Date Calendar 2018

Important Tax Dates:

31 January 2018
- RM101—Tax Deduction Certificates due to employees.
- PAYE Reconciliation due

1 March 2018
- Individual Income Tax return due

1 May 2018
- Company/Business Income Tax return due

1 June 2018
- 1st Instalment Provisional Tax due

1 November 2018
- Income Tax payment due

1 December 2018
- 1st Instalment Provisional Tax due

VAT & PAYE Filing Due Dates:

22	January	2018
20	February	2018
20	March	2018
20	April	2018
21	May	2018
20	June	2018
20	July	2018
20	August	2019
20	September	2018
22	October	2018
20	November	2018
20	December	2018

Cook Islands Income Tax Year

1 January — 31 December

VAT & PAYE Reporting Month

1st of Month - end of month; to file and make payment on the 20th* of the following month.

*** If a due date falls on a weekend or a public holiday, you can file on the next business day without incurring additional taxes.**

All payment and return filing due dates shown are for taxpayers with a December balance date.

Revenue Management Division

Phone: + 682 29365

Website: www.mfem.gov.ck/tax

E-Tax online: https://tax.cookislands.gov.ck

	January	February	March	April	May	June	July	August	September	October	November	December
Sunday				1			1					
Monday	1			2			2			1		
Tuesday	2			3	1		3			2		
Wednesday	3			4	2		4	1		3		
Thursday	4	1	1	5	3		5	2		4	1	
Friday	5	2	2	6	4	1	6	3		5	2	
Saturday	6	3	3	7	5	2	7	4	1	6	3	1
Sunday	7	4	4	8	6	3	8	5	2	7	4	2
Monday	8	5	5	9	7	4	9	6	3	8	5	3
Tuesday	9	6	6	10	8	5	10	7	4	9	6	4
Wednesday	10	7	7	11	9	6	11	8	5	10	7	5
Thursday	11	8	8	12	10	7	12	9	6	11	8	6
Friday	12	9	9	13	11	8	13	10	7	12	9	7
Saturday	13	10	10	14	12	9	14	11	8	13	10	8
Sunday	14	11	11	15	13	10	15	12	9	14	11	9
Monday	15	12	12	16	14	11	16	13	10	15	12	10
Tuesday	16	13	13	17	15	12	17	14	11	16	13	11
Wednesday	17	14	14	18	16	13	18	15	12	17	14	12
Thursday	18	15	15	19	17	14	19	16	13	18	15	13
Friday	19	16	16	20	18	15	20	17	14	19	16	14
Saturday	20	17	17	21	19	16	21	18	15	20	17	15
Sunday	21	18	18	22	20	17	22	19	16	21	18	16
Monday	22	19	19	23	21	18	23	20	17	22	19	17
Tuesday	23	20	20	24	22	19	24	21	18	23	20	18
Wednesday	24	21	21	25	23	20	25	22	19	24	21	19
Thursday	25	22	22	26	24	21	26	23	20	25	22	20
Friday	26	23	23	27	25	22	27	24	21	26	23	21
Saturday	27	24	24	28	26	23	28	25	22	27	24	22
Sunday	28	25	25	29	27	24	29	26	23	28	25	23
Monday	29	26	26	30	28	25	30	27	24	29	26	24
Tuesday	30	27	27		29	26	31	28	25	30	27	25
Wednesday	31	28	28		30	27		29	26	31	28	26
Thursday			29		31	28		30	27		29	27
Friday			30			29		31	28		30	28
Saturday			31			30			29			29
Sunday									30			30
Monday												31