TAX DUE DATE CALENDAR 2025

Revenue Management Division
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Website: https://www.mfem.gov.ck/revenue-management
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IMPORTANT TAX DATES*

31 January 2025
- RM101—Tax Deduction Certificates due to employees.
- PAYE Reconciliation due

3 March 2025
- Individual Income Tax return due

1 May 2025
- Company/Business Income Tax return due

2 June 2025
- 1st Instalment Provisional Tax due

3 October 2025
- Income Tax payment due

1 December 2025
- 2nd Instalment Provisional Tax due

VAT & PAYE Filing Due Dates*

20 January 2025
20 February 2025
20 March 2025
21 April 2025
20 May 2025
20 June 2025
21 July 2025
20 August 2025
22 September 2025
20 October 2025
20 November 2025
22 December 2025

Cook Islands Income Tax Year
1 January - 31 December

VAT & PAYE Reporting month
1st of Month - End of month; filing and payment due on the 20th* of the following month.

**All payment and return filing due dates shown are for taxpayers with a standard December balance date.*
If a due date falls on a weekend or a public holiday, you can file on the next business day without incurring any additional tax.

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