



## Keydates for agents

### About the keydates

This list of key dates is not comprehensive – it is a guide only. Events or timelines may change.

➤ For more information about:

- the obligations in this document, refer to the [Lodgment program 2010–11 – details of the program](#)
- superannuation, refer to [Super reporting and lodgment dates](#).

⚠ Unless otherwise stated, the due dates provided are for 30 June balancers only.

### July 2010

Date	Obligation
Thursday, 1 July	Super guarantee quarter 1 starts.
Wednesday, 21 July	June 2010 monthly activity statement – due date for lodging and paying. Quarterly PAYG instalment activity statement, quarter 4, 2009–10 for head companies of consolidated groups – due date for lodging and paying.
Wednesday, 28 July	Quarterly instalment notice (form R, S or T), quarter 4, 2009–10 due date for paying – you only need to lodge if you are varying the instalment amount. Super guarantee contributions for quarter 4, 2009–10 – employers must make contributions to the fund by this date. Employers who do not pay minimum super contributions for quarter 4 by this date must pay the super guarantee charge and lodge a <i>Superannuation guarantee charge statement – quarterly</i> (NAT 9599) with us by 28 August 2010. <b>Note:</b> Remember, the super guarantee charge is not tax deductible.
Saturday, 31 July	Franking account return due where there is an amount payable.

### August 2010

Date	Obligation
Wednesday, 11 August	Quarterly activity statement, quarter 4, 2009–10 – tax agents, due date for lodging and paying if you are lodging in paper or via our electronic commerce interface (ECI).
Saturday, 14 August	Due date for lodging the PAYG withholding payment summary annual report for: <ul style="list-style-type: none"> <li>• large withholders whose annual withholding is greater than \$1 million</li> <li>• payers who have no tax agent or BAS agent involved in preparing the report.</li> </ul> Departing Australia super payment (DASP) data records for the 2009–10 financial year. These form part of the PAYG withholding payment summary – annual report.

Saturday, 21 August	July 2010 monthly activity statement – due date for lodging and paying.
Wednesday, 25 August	Quarterly activity statement, quarter 4, 2009–10 – tax agents – due date for lodging and paying if you are lodging via our electronic lodgment service (ELS) or the Tax Agent Portal.
Saturday, 28 August	<p>Due date for lodging the <i>Superannuation guarantee charge statement – quarterly</i> and paying the super guarantee charge for quarter 4, 2009–10, if the employer did not pay enough contributions on time.</p> <p>Employers who are lodging a <i>Superannuation guarantee charge statement – quarterly</i> can choose to offset contributions they paid late to a fund against their super guarantee charge for the quarter. They will still have to pay the remaining super guarantee charge to us.</p> <p><b>Note:</b> Remember, the super guarantee charge is not tax deductible.</p> <p>Use our online <a href="#">super guarantee charge statement and calculator tool</a> for help working out the super guarantee charge and preparing the <i>Superannuation guarantee charge statement – quarterly</i>.</p>

## September 2010

Date	Obligation
Tuesday, 21 September	August 2010 monthly activity statement – due date for lodging and paying.
Thursday, 30 September	Due date for lodging PAYG withholding payment summary annual report for payers whose agent (BAS agent or tax agent) helped prepare the report. If a payer has only closely held payees and their agent helps prepare their report, they may be eligible for a concession to lodge this report by the due date of their income tax return.

## Important information

### Weekends and public holidays

A public holiday is a day that is a public holiday for the whole of any state or territory in Australia. Where a due date falls on these days, you can pay or lodge on the next business day.



For more information about your lodgment obligations when a due date falls on a weekend or public holiday, refer to:

- [Due date for lodgment or payment falling on a weekend or a public holiday](#)
- [section 8AAZMB](#) and [section 388-52](#) of the *Taxation Administration Act 1953*.

## Superannuation

The super contributions surcharge was abolished on 1 July 2005. We will continue to send out surcharge assessments for contributions made before 1 July 2005. The members of constitutionally protected funds will become liable for the surcharge when they leave their funds.

Last Modified: Wednesday, 30 June 2010

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## Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into

account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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