



## Keydates for tax agents April - June 2010

### Keydates overview

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 2009–10 – 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.

### April 2010

Date	Due
Thursday, 1 April	Super guarantee quarter 4 commences.
Wednesday, 21 April	Quarterly PAYG instalment activity statement, quarter 3, 2009–10 for head companies of consolidated groups – due date for lodging and paying.  March 2010 monthly activity statement, due date for lodging and paying.  <b>Eligible for self-assessed deferral.</b>
Wednesday, 28 April	Quarterly instalment notice (form R, S or T), quarter 3, 2009–10 due date for payment – you only need to lodge if you are varying the instalment amount.  Super guarantee contributions for quarter 3, 2009–10 – employers must make contributions to the fund by this date.  Employers who do not pay minimum super contributions for quarter 3 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 May 2010.  The super guarantee charge is <b>not</b> tax deductible.
Friday, 30 April	Lost members report for the period 1 July to 31 December 2009.

### May 2010

Date	Due
Wednesday, 12 May	Quarterly activity statement, quarter 3, 2009–10, due date for lodging and paying if you are lodging via paper or ECI.
Saturday, 15 May	2009 income tax returns for all other entities not required earlier (including all other consolidated groups), and not eligible for the 5 June 2010 concession – due date for: <ul style="list-style-type: none"> <li>• lodging</li> <li>• company and super funds to pay (where required)</li> <li>• individuals and trusts in this category to pay as per notices of assessment.</li> </ul>

	<b>Eligible for self-assessed deferral.</b>
Friday, 21 May	<p>April 2010 monthly activity statement, due date for lodging and paying.</p> <p><b>Eligible for self-assessed deferral.</b></p> <p>Final date for appointing a tax agent for a fringe benefits tax role. You must tell us who your new clients are by this date to make sure they receive your lodgment and payment concessions on their fringe benefits tax returns.</p>
Wednesday, 26 May	<p>Quarterly activity statement, quarter 3, 2009–10 – due date for lodging and paying if you are lodging via ELS or the Tax Agent Portal.</p> <p><b>Eligible for self-assessed deferral.</b></p>
Friday, 28 May	<p>Fringe benefits tax annual return – due date for lodging and paying (where required).</p> <p><b>Eligible for self-assessed deferral.</b></p> <p>Due date for lodging the <i>Superannuation guarantee charge statement – quarterly</i> (NAT 9599) and paying the super guarantee charge for quarter 3, 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>The superannuation guarantee charge is <b>not</b> tax deductible.</p> <p>Use our online super guarantee charge statement and calculator tool for help working out the super guarantee charge and preparing the <i>Superannuation guarantee charge statement – quarterly</i>.</p>

## June 2010

Date	Due
Saturday, 5 June	<p>Income tax return lodgment for:</p> <ul style="list-style-type: none"> <li>• non-taxable or refund as per latest year lodged, and</li> <li>• actual non-taxable or refund in the current year (unless due earlier).</li> </ul> <p>This is for all entities with a lodgment end date of 15 May 2010 except large/medium business taxpayers and head companies of consolidated groups.</p> <p>Income tax return due for individuals and trusts with a lodgment end date of 15 May 2010 provided they also pay by this date.</p> <p><b>Note:</b> This is not a lodgment end date but a concessional arrangement where you will not have to pay failure to lodge on time (FTL) penalties if you lodge and pay by this date.</p>
Tuesday, 15 June	Due date for paying assessments of the super contributions surcharge and termination payments surcharge we issued on 15 May 2010.
Monday, 21 June	<p>May 2010 monthly activity statement, due date for lodging and paying.</p> <p><b>Eligible for self-assessed deferral.</b></p>
Tuesday, 22 June	Due date for lodging superannuation assessment variation advice (where applicable) for varying a surcharge assessment we issued on 15 May 2010.

Wednesday, 30 June	Last day for appointing a tax agent for an activity statement role. You must tell us who your new clients are by this date to make sure their quarter 4 activity statements are linked to you.
	Super guarantee contributions must be paid by this date to qualify for a tax deduction in the 2009–10 financial year.
	2007–08 individuals income tax return.  <b>Note:</b> The 30 June 2010 deferred due date applies where your individual client would be entitled to a tax bonus but for the fact that the clients 2008 return could not be lodged by 30 June 2009 because: <ul style="list-style-type: none"><li>• your client was directly involved in, and experienced significant hardship or trauma as a result of a natural disaster</li><li>• your client actively participated in the emergency response to the natural disaster</li><li>• you were unable to prepare and lodge your client's return as a result of the direct impact of the natural disaster on you, or</li><li>• you or your client suffered an injury or illness (not connected with the natural disaster) resulting in hospitalisation for a period exceeding two weeks.</li></ul> See <a href="#">lodgment deferrals</a> announced for natural disasters and tax bonus in the Lodgment Program 2008–09.

## Important information

### Weekends and public holidays

Weekends/public holidays: Section 8AAZMB and section 388-52 of the *Taxation Administration Act 1953* address the due dates for paying a tax debt or lodging an approved form that fall on a Saturday, Sunday or a public holiday. 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 and public holiday, refer to [Due date for lodgment or payment falling on a weekend or a public holiday](#).

### 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: Tuesday, 12 January 2010

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## Relying on our information - our commitment to you

We are committed to providing you with advice and guidance you can rely on, so we make every effort to ensure that what we give you is correct.

If you follow our advice or guidance 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 advice and guidance 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 advice and guidance 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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