



Keydates for tax agents January - March 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](#).
- superannuation, refer to [Super reporting and lodgment dates](#).



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



Avoid delayed refunds – lodge tax returns early

The Tax Office computer systems will be unavailable from 22 January to 27 January 2010 while we implement the new system. We recommend taxpayers expecting a tax refund to have their income tax returns lodged as early as possible (before Christmas 2009) to reduce the likelihood of any delays.

January 2010

Date	Due
Friday, 1 January	Super guarantee quarter 3 commences.
Friday, 15 January	Income tax return for taxable large/medium business taxpayers as per latest year lodged (all entities other than individuals) due date for lodging unless required earlier. <ul style="list-style-type: none"> • Payment for companies and super funds was due 1 December 2009. • Payment for trusts in this category is due as per notice of assessment.
	Income tax return for taxable head company of a consolidated group (including new registrants) that has a member who has been deemed a large/medium business in the latest year lodged – due date for lodging unless required earlier. Payment was due 1 December 2009.
Thursday, 21 January	Quarterly PAYG instalment activity statement, quarter 2, 2009–10 for head companies of consolidated groups – due date for lodging and paying.
	December 2009 monthly activity statement, due date for lodging and paying. Eligible for self-assessed deferral.
Thursday, 28 January	Super guarantee contributions, for quarter 2, 2009–10 – employers must make contributions to the fund by this date. Employers who do not pay minimum super contributions for quarter 2 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 February 2010. The super guarantee charge is not tax deductible.

February 2010

Date	Due
Sunday, 21 February	<p>January 2010 monthly activity statement, due date for lodging and paying.</p> <p>Eligible for self-assessed deferral.</p>
Sunday, 28 February	<p>Income tax return for non-taxable large/medium business taxpayers as per latest year lodged (all entities other than individuals) due date for lodging.</p> <ul style="list-style-type: none"> • Payment (if required) for companies and super funds is also due on this date. • Payment for trusts in this category is due as per notice of assessment. <p>Eligible for self-assessed deferral.</p>
	<p>Income tax returns for new registrant (taxable and non-taxable) large/medium business taxpayers, due date for lodging.</p> <ul style="list-style-type: none"> • Payment (if required) for companies and super funds is also due on this date. • Payment for trusts in this category is due as per notice of assessment. <p>Eligible for self-assessed deferral.</p>
	<p>Income tax return for non-taxable head company of a consolidated group – including new registrants – that has a member who has been deemed a large/medium business in the latest year lodged – due date for lodgment.</p> <p>Eligible for self-assessed deferral.</p>
	<p>Income tax return for new registrant (taxable and non-taxable) self-managed super funds (SMSFs) – due date for lodgment and payment.</p> <p>Eligible for self-assessed deferral.</p>
	<p>Quarterly activity statement, quarter 2, 2009–10 – due date for lodging and paying if you are lodging via paper, ECI, ELS or Tax Agent Portal.</p> <p>Eligible for self-assessed deferral.</p>
	<p>Quarterly instalment notice (form R, S or T), quarter 2, 2009–10 due date for payment – you only need to lodge if you are varying the instalment amount.</p>
	<p>Annual GST return or information report – due date for lodging (and paying if applicable) if taxpayer does not have an income tax return lodgment obligation.</p> <p>If taxpayer does have an income tax return obligation, this return/report must be lodged by the due date of the income tax return.</p> <p>Eligible for self-assessed deferral.</p>
	<p>Due date for lodging the <i>Superannuation guarantee charge (SGC) statement</i> – quarterly and paying the super guarantee charge for quarter 2, 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 super guarantee charge is not tax deductible.</p> <p>Use our online super guarantee charge statement and calculator tool for help working</p>

out the super guarantee charge and preparing the *Superannuation guarantee charge statement – quarterly*.

March 2010

Date	Due
Sunday, 21 March	February 2010 monthly activity statement, due date for lodging and paying. Eligible for self-assessed deferral.
Monday, 22 March	Due date for lodging superannuation assessment variation advice, where applicable, for variation of assessments that we sent on 15 February 2010.
Wednesday, 31 March	Income tax return for companies and super funds with total income in excess of \$2 million in latest year lodged (excluding large/medium business taxpayers) – due date for lodging (unless due earlier). Payment for companies and super funds in this category also due by this date. Eligible for self-assessed deferral.
	Income tax return for head company of a consolidated group that does not have a member who has been deemed a large/medium business in the latest year lodged, but does have a member who has total income in excess of \$2 million in latest year lodged – due date for lodging (unless due earlier). Payment for companies in this category also due by this date. Eligible for self-assessed deferral.
	Income tax return for individuals and trusts that were tax level 6 as per latest year lodged (excluding large/medium business trusts). Payment for individuals and trusts in this category is due as per notice of assessment. Eligible for self-assessed deferral.

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: Wednesday, 11 November 2009

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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