

TAX CALENDAR

Federal tax debts and lodgement dates are extended to the next business day when the due date falls on a weekend or gazetted public holiday. Options are available for BAS lodgement.

This calendar sets out the relevant dates for self-preparing taxpayers. A separate lodgement program is available for registered tax agents to enable them to spread their workload. Tax agents should check the Tax Office's website at www.ato.gov.au for any further lodgement concessions that apply for the 2010 lodgement season.

July 2010	
1	Start of 2010-11 income year
7	Payroll tax remittance for June Annual payroll tax return for South Australia
14	Payment summaries to be issued to all employees: Summary must include details of reportable fringe benefits if taxable value total is more than more than \$2,000 (ie. grossed up amount of \$3,738).
21	Monthly BAS/IAS for non-deferred payers: Includes remittance for: <ul style="list-style-type: none"> • GST, wine equalisation tax and luxury car tax for June (ie. for enterprises registered on a monthly basis) • PAYG withholding payments for June (if total 2009-10 remittance is between \$25,000 and \$1 million) Quarterly BAS/IAS for non-deferred payers: Includes remittance for: <ul style="list-style-type: none"> • PAYG withholding payments for April, May and June (if total remittance in 2009-10 is below \$25,000) • PAYG instalments for April, May and June FBT quarterly instalment for April, May, June Annual payroll tax return for New South Wales, Victoria, Northern Territory, Tasmania and Queensland
28	Superannuation guarantee: Last day for payment of compulsory employer contributions for the quarter ending June without incurring a Superannuation Guarantee (SG) charge Monthly BAS/IAS for deferred payers: Includes remittance for PAYG withholding payment for June (if total 2009-10 remittances between \$25,000 and \$1 million) Quarterly BAS/IAS for deferred payers: Includes remittance for: <ul style="list-style-type: none"> • GST, wine equalisation tax and luxury car tax obligations for quarter ending June • PAYG withholding payments for April, May and June (if total remittance in 2009-10 below \$25,000) • PAYG instalments for April, May and June FBT quarterly instalment for April, May and June
31	Franking account return plus payment of any franking deficit tax Annual payroll tax return for ACT
August 2010	
1	TFN reports for investments made in June quarter
7	Payroll tax remittance for July
14	Payment summaries: Annual PAYG withholding report due
21	Monthly BAS/IAS: Includes remittance for: <ul style="list-style-type: none"> • GST, wine equalisation tax and luxury car tax for July (for enterprises registered on a monthly basis) • PAYG withholding payments for July (if total 2009-10 remittances between \$25,000 and \$1 million)
28	Superannuation Guarantee Charge (SGC): If any SG shortfall for quarter ending June 2010, lodge an SG Statement and pay the shortfall
31	Annual payroll tax annual return for Western Australia

September 2010	
7	Payroll tax remittance for August
21	<p>Monthly BAS/IAS: Includes remittance for:</p> <ul style="list-style-type: none"> • GST, wine equalisation tax and luxury car tax for August (for enterprises registered on a monthly basis) • PAYG withholding payments for August (if total 2009-10 remittances between \$25,000 and \$1 million)
30	<p>Payment summaries: Annual PAYG withholding report due if tax agent involved and there are arms length payees (agent involved and only closely held family groups or PSI arrangements report due on date of payer's tax return)</p>
October 2010	
7	Payroll tax remittance for September
21	<p>Monthly BAS/IAS: Includes remittance for:</p> <ul style="list-style-type: none"> • GST wine equalisation tax and luxury car tax for September (for enterprises registered on a monthly basis) • PAYG withholding payments for September (if total 2009-10 remittances between \$25,000 and \$1 million) <p>Quarterly BAS/IAS for non-deferred payers: Includes remittance for:</p> <ul style="list-style-type: none"> • PAYG withholding payments for July, August and September (if total remittance in 2009-10 is below \$25,000) • PAYG instalments for July August and September <p>FBT quarterly remittance for July, August and September</p> <p>Annual PAYG instalment payment for 2009-10 due, lodgement only required if varying the instalment amount or using the rate method to calculate the instalment amount.</p>
28	<p>Monthly BAS/IAS for deferred payers: Includes remittance for PAYG withholding payment for September (if total 2009-10 remittances between \$25,000 and \$1 million)</p> <p>Quarterly BAS/IAS for deferred payers: Includes remittance for:</p> <ul style="list-style-type: none"> • GST, wine equalisation tax and luxury car tax obligations for quarter ending September • PAYG withholding payments for July, August and September (if total remittance in 2009-10 below \$25,000) • PAYG instalments for July, August and September <p>FBT quarterly instalment for July, August and September</p> <p>Superannuation guarantee: Last day for payment of compulsory employer contributions for the quarter ending September without incurring a Superannuation Guarantee (SG) charge</p>
31	<p>Lodgement of TFN annual investment report and reconciliation statement</p> <p>Due date for lodgement of returns by companies and super funds if with two or more prior year returns outstanding</p> <p>Last date for lodgement of all non-tax agent (self-prepared) lodged returns</p> <p>Last date for lodgement of GST annual return and annual GST information report for GST payers that are required to lodge tax return by this date</p> <p>New clients of tax agents to be notified to the Tax Office for income tax purposes if last return not prepared by a tax agent</p> <p>Annual PAYG withholding report due (no ABN quoted)</p> <p>PAYG withholding on interest, dividend and royalty payments annual report</p> <p>Departing Australia superannuation payments annual report due</p> <p>Member Contribution Statement (MCS) is due for all super providers other than for self-assessing super providers. Self assessing superannuation are required to lodge a MCS on or before lodging its fund tax return as per lodgement programme.</p>

November 2010	
7	Payroll tax remittance for October
15	Issue of superannuation contributions surcharge assessments
21	Monthly BAS/IAS: Includes remittance for: GST, wine equalisation tax and luxury car tax for October (for enterprises registered on a monthly basis) PAYG withholding payments for October (if total 2009-10 remittances between \$25,000 and \$1 million)
28	Superannuation Guarantee Charge (SGC): If any SG shortfall for quarter ending September 2010, lodge an SG Statement and pay the shortfall
December 2010	
1	Companies and superannuation funds with 2 or more returns outstanding must pay 2010 tax Head companies of consolidated groups - large - taxable. New registrants, as per latest year lodged, or in the current year, last day to pay income tax for 2009 Tax agent lodgements: Payment of income tax: Large business, companies and superannuation funds
7	Payroll tax remittance for November
21	Monthly BAS/IAS: Includes remittance for: <ul style="list-style-type: none"> • GST, wine equalisation tax and luxury car tax for November (for enterprises registered on monthly basis) • PAYG withholding payments for November (if total 2009-10 remittances between \$25,000 & \$1 million)
31	New clients (of tax agents) to be notified to Tax Office (applies only if last return was prepared by another tax agent)
January 2011	
7	Payroll tax remittance for December
21	Monthly BAS/IAS: Includes remittance for: <ul style="list-style-type: none"> • GST, wine equalisation tax and luxury car tax for December (for enterprises registered on monthly basis) • PAYG withholding payments for December (if total 2009-10 remittances between \$25,000 and \$1 million) Quarterly BAS/IAS for non-deferred payers: Includes remittance for: <ul style="list-style-type: none"> • PAYG withholding payments for October, November and December (if total remittance in 2009-10 is below \$25,000) • PAYG instalments for October, November and December FBT quarterly remittance for October, November and December
28	Superannuation guarantee: Last day for payment of compulsory employer contributions for the quarter ending December without incurring a superannuation guarantee (SG) charge
February 2011	
7	Payroll tax remittance for January
21	Monthly BAS/IAS: Includes remittance for: <ul style="list-style-type: none"> • GST, wine equalisation tax and luxury car tax for January (for enterprises registered on monthly basis) • PAYG withholding payments for January (if total 2009-10 remittances between \$25,000 & \$1 million)

February 2011 (cont)	
28	<p>Last day for lodgement of GST annual information report and annual GST return for GST payers which are not required to lodge an annual tax return)</p> <p>Superannuation Guarantee Charge (SGC): If any SG shortfall for quarter ending December 2010, lodge an SG Statement and pay the shortfall</p> <p>Monthly BAS/IAS for deferred payers: Includes remittance for PAYG withholding payment for January (if total 2009-10 remittances between \$25,000 and \$1 million)</p> <p>Quarterly BAS/IAS for deferred payers: Includes remittance for:</p> <ul style="list-style-type: none"> • GST, wine equalisation tax and luxury car tax obligations for quarter ending December • PAYG withholding payments for October, November & December (if total 2009-10 remittance below \$25,000) • PAYG instalments for October, November and December <p>FBT quarterly instalment for October, November and December</p>
March 2011	
7	Payroll tax remittance for February
15	Self managed superannuation funds – Electronically lodge and self assess
21	<p>Monthly BAS. Includes remittance for:</p> <ul style="list-style-type: none"> • GST, wine equalisation tax and luxury car tax for February (for enterprises registered on monthly basis) • PAYG withholding payments for February (if total 2009-10 remittances between \$25,000 and \$1 million)
April 2011	
7	Payroll tax remittance for March
21	<p>Monthly BAS/IAS: Includes remittance for:</p> <ul style="list-style-type: none"> • GST, wine equalisation tax and luxury car tax for March (ie. for enterprises registered on a monthly basis) • PAYG withholding payments for March (if total 2009-10 remittances between \$25,000 and \$1 million) • Quarterly BAS/IAS for non-deferred payers: Includes remittance for: • PAYG withholding payments for January, February and March (if total remittance in 2009-10 is below \$25,000) • PAYG instalments for January, February and March <p>FBT quarterly instalment for January, February and March</p>
28	<p>Monthly BAS/IAS for deferred payers: Includes remittance for:</p> <ul style="list-style-type: none"> • PAYG withholding payment for March (if total 2009-10 remittances between \$25,000 and \$1 million) • GST, wine equalisation tax and luxury car tax obligations for quarter ending March • PAYG withholding payments for January, February & March (if total 2009-10 remittance below \$25,000) • PAYG instalments for January, February & March <p>FBT quarterly remittance for January, February and March</p> <p>Superannuation guarantee: Includes remittance for:</p> <ul style="list-style-type: none"> • last day for payment of compulsory employer contributions for the quarter ending March without incurring a Superannuation Guarantee (SG) charge • any SG shortfall for September and December 2010 quarters without incurring interest or the administrative component
May 2011	
7	Payroll tax remittance for April

May 2011 (cont)	
22	Monthly BAS: Includes remittance for: <ul style="list-style-type: none"> • GST, wine equalisation tax and luxury car tax for April (for enterprises registered on monthly basis) • PAYG withholding payments for April (if total 2009-10 remittances between \$25,000 and \$1 million) FBT: Final date for lodging 2011 FBT returns and payment (if required)
28	Superannuation Guarantee Charge (SGC): If any SG shortfall for quarter ending March 2011, lodge an SG Statement and pay the shortfall
June 2011	
7	Payroll tax remittance for May
21	Monthly BAS: Includes remittance for: <ul style="list-style-type: none"> • GST, wine equalisation tax and luxury car tax for May (for enterprises registered on monthly basis) • PAYG withholding payments for May (if total 2009-10 remittances between \$25,000 and \$1 million)
30	End of financial year Last day to make deductible superannuation contributions for the 2010-11 income year. Last day to make after tax super contributions for co-contribution scheme eligibility purposes for the 2010-11 income year.

Large business

Definition of 'large business' for tax return lodgement

Large businesses for income tax return lodgement purposes include:

- all public companies (not operating as bodies corporate)
- all companies that:
 - have an annual total income of greater than \$10 million
 - are members of a group of companies where at least one member of that group has an annual total income greater than \$10 million
- all life and general insurance companies, reinsurers and friendly societies regardless of income level
- all superannuation funds or pooled superannuation trusts that have either an annual total income of greater than \$10 million or investment of more than \$50 million or both
- all non complying superannuation funds and non complying pooled superannuation trusts
- all trusts that had an annual total income of greater than \$10 million last year
- all full self-assessment* partners of a partnership where the partnership had total income of greater than \$10 million last year
- all other full self-assessment* taxpayers that had an annual total income of greater than \$10 million last year, and
- any other taxpayer not covered above who is advised by the Commissioner to lodge as a large business.

Large PAYG withholders payment schedule

Where total remittance in a year exceeds \$1 million, remit by an approved electronic means quoting your EFT code (type 70) using:

PAYG withholding deducted on	Remittance day
Saturday to Tuesday	First Monday after the Tuesday
Wednesday to Friday	First Thursday after the Friday

* A company, trustee of a corporate unit trust, trustee of a public trading trust, trustee of an approved deposit fund, trustee of a superannuation fund, trustee of a pooled superannuation trust or corporate limited partnership treated as a company, but not an individual.