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Key lodgment dates for businesses

Important information

Using a tax agent

If you use the services of a tax agent to prepare your income tax return or other required forms, your agent will advise you when these are to be lodged. Contact your agent to establish when they require your information to lodge your return and forms on time. You remain responsible for ensuring that the necessary information is with your agent in time.

Not using a tax agent

If you don't have a tax agent, you should lodge according to the dates listed in this document. If you cannot lodge by that date, phone **13 28 66** as soon as possible (before the date which is shown on the form) to find out if you can lodge at a later date.

Due date falling on a weekend or public holiday

Where a due date falls on a day that is not a business day (that is, the due date is a Saturday, a Sunday or a public holiday), lodgment or payment may be made on the first business day after the due date without incurring a penalty or general interest charge.

A business day means a day other than a Saturday or a Sunday, or a day that is a public holiday. A public holiday is a day that is a public holiday for the whole of any state or territory in Australia.

Lodgment and/or payment will be due on the next business day for all taxpayers regardless of where the taxpayer is located.

If the due date falls on a public holiday which is a public holiday for the whole of a state or territory, taxpayers in all states and territories may lodge and/or pay on the first business day regardless of whether they celebrate that public holiday in their own state or territory.

List of acronyms used

- ABN - Australian business number
- AIIR - Annual investment income report
- APRA - Australian Prudential Regulation Authority
- DASP - Departing Australia superannuation payment
- FBT - Fringe benefits tax
- GIC - General interest charge
- GST - Goods and services tax
- PAYG - Pay as you go withholding
- SAP - Substituted accounting period
- SGC - Superannuation guarantee charge



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Dates by month

July 2010

14 Jul 2010	PAYG withholding	Payers must issue PAYG withholding payment summaries to payees (that is, employees and other workers).
21 Jul 2010	Activity statements	June 2010 monthly activity statements - final date for lodgment and payment.
21 Jul 2010	Activity statements	<p>Quarter 4 (April - June 2010) activity statements containing a monthly GST obligation - final date for lodgment and payment.</p> <p>To ensure you receive the correct amount of credit in your income tax assessment, finalise all your PAYG instalments before you lodge your tax return.</p>
21 Jul 2010	Activity statements	Quarter 4 (April - June 2010) consolidated instalment activity statements - final date for lodgment and payment by a head company of a consolidated group.
28 Jul 2010	Activity statements	<p>Quarter 4 (April - June 2010) activity statements - final date for lodgment and payment.</p> <p>To ensure you receive the correct amount of credit in your income tax assessment, finalise all your PAYG instalments before you lodge your tax return.</p>
28 Jul 2010	PAYG instalments	<p>Quarter 4 (April - June 2010) instalment notices (forms R and T) - final date for payment and, if varying the instalment amount, lodgment.</p> <p>To ensure you receive the correct amount of credit in your income tax assessment, finalise all your PAYG instalments before you lodge your tax return.</p>
28 Jul 2010	GST instalments	Quarter 4 (April - June 2010) instalment notices (forms S and T) - final date for payment and, if varying the instalment amount, lodgment
28 Jul 2010	Superannuation	<p>Superannuation guarantee contributions for quarter 4 2009-10 (1 April - 30 June) are to be made to the fund by this date.</p> <p>If an employer does not pay the minimum superannuation guarantee contributions for quarter 4 by this date, they must pay the SGC</p>



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		and lodge a Superannuation guarantee charge statement - quarterly (NAT 9599, PDF 136KB) with us by 28 August 2010. The SGC is not tax deductible.
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August 2010

* Denotes lodgment or payment may be made on the first business day after the due date

11 Aug 2010	Activity statements	Quarter 4 (April - June 2010) activity statements: final date for electronic lodgment and payment. Refer to Lodge your activity statements online for information on your eligibility for this later due date.
14 Aug 2010*	PAYG withholding	Final date for lodgment of the PAYG withholding payment summary annual report. Use this to report amounts withheld from salary and wages and other payments. These amounts are reported at label W2 of the activity statement.
14 Aug 2010*	Superannuation	DASP data records that form part of the <i>PAYG withholding payment summary annual report</i> .
21 Aug 2010*	Activity statements	July 2010 monthly activity statements: final date for lodgment and payment.
21 Aug 2010*	GST	Final date for eligible monthly GST reporters to elect to report GST annually.
28 Aug 2010*	Superannuation	Superannuation guarantee charge statement - quarterly (NAT 9599, PDF 136KB) (if required contributions were not made by the due date) for quarter 4 2009-10 (1 April - 30 June) to be lodged and paid to the ATO. The SGC is not tax deductible.

September 2010

21 Sep 2010	Activity statements	August 2010 monthly activity statements: final date for lodgment and payment.
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October 2010

* Denotes lodgment or payment may be made on the first business day after the due date

21 Oct 2010	Activity statements	September 2010 monthly activity statements: final date for lodgment and payment.
21 Oct 2010	PAYG instalments	Annual PAYG instalment notice: final date for payment and, if using the rate method or varying the instalment amount, final date for lodgment. If you have already lodged your annual income tax return, you should not vary your annual instalment.



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21 Oct 2010	Activity statements	Quarter 1 (July - September 2010) consolidated instalment activity statements: final date for lodgment and payment by a head company of a consolidated group.
21 Oct 2010	Activity statements	Quarter 1 (July - September 2010) activity statements containing a monthly GST obligation: final date for lodgment and payment.
28 Oct 2010	Activity statements	Quarter 1 (July - September 2010) activity statements: final date for lodgment and payment.
28 Oct 2010	GST instalments	Final date for electing to pay GST by instalments (that is, option 3) for June balancers if another reporting option was previously used. Final date for opting out of option 3 for the current financial year (2010-11).
28 Oct 2010	GST	Final date for eligible quarterly GST reporters to elect to report GST annually.
28 Oct 2010	GST instalments	Quarter 1 (July - September 2010) instalment notices – forms S and T. Final date for payment and, if varying instalment amount, lodgment.
28 Oct 2010	PAYG instalments	Final date for eligible instalment reporters to elect to report annually for June balancers.
28 Oct 2010	PAYG instalments	Final date for notifying your quarterly PAYG instalment reporting and payment choice for the 2010 income year for June balancers.
28 Oct 2010	PAYG instalments	Quarter 1 (July - September 2010) instalment notices – forms R and T. Final date for payment and, if varying the instalment amount, lodgment.
28 Oct 2010	Superannuation	Superannuation guarantee contributions for quarter 1 2010-11 (1 July - 30 September) to be made to the fund by this date. If an employer does not make the minimum superannuation guarantee contributions for quarter 1 by this date, they must pay the SGC and lodge a Superannuation guarantee charge statement - quarterly (NAT 9599, PDF 136KB) with the ATO by 28 November 2010. The SGC is not tax deductible.
31 Oct 2010*	Superannuation	Final date for lodgment – DASP annual report.
31 Oct 2010*	Superannuation	Member contributions statement - paper or



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		<p>electronic - only applicable for APRA funds.</p> <p>Lost members report for the period 1 January 2010 to 30 June 2010.</p>
31 Oct 2010*	PAYG withholding	<p>Final date for lodgment of the PAYG withholding where ABN not quoted – annual report (NAT 3448). Use this to report amounts withheld because another entity did not quote their ABN. These amounts are reported at label W4 of the activity statement.</p>
31 Oct 2010*	PAYG withholding	<p>Final date for lodgment of your PAYG withholding from interest dividend and royalty payments paid to non residents – annual report (NAT 7187). Payments of dividends, interest and royalties to non-residents are subject to withholding. These amounts are reported at label W3 of the activity statement.</p>
31 Oct 2010*	PAYG withholding	<p>Final date for lodgment of your PAYG withholding annual report – payments to foreign residents (NAT 12413). Payments made to foreign residents for entertainment or sports activities, construction and related activities, and arranging casino gaming junket activities are subject to withholding. These amounts are reported at label W3 of the activity statement.</p>
31 Oct 2010*	GST	<p>Annual GST return (option 3) or <i>Annual GST information report</i> (option 2) lodgment and payment (if required) is due when the income tax return is due. If you use a tax agent, different lodgment and payment dates may apply.</p>
31 Oct 2010*	Income tax	<p>Final date for lodgment of individual, partnership and trust income tax returns, unless an approved SAP has been granted.</p>
31 Oct 2010*	Income tax	<p>Income tax return lodgment due date for all June balancing company and superannuation funds where one or more prior-year returns were outstanding, as at 30 June 2010.</p>
31 Oct 2010*	Annual investment income reporting	<p>Final date for lodgment of the Annual investment income report for all investment bodies.</p>

November 2010

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11 Nov 2010	Activity statements	Quarter 1 (July - September 2010) activity statements: final date for electronic lodgment and payment. Refer to Lodge your activity statements online for information on your eligibility for this later due date.
21 Nov 2010*	Activity statements	October 2010 monthly activity statements: final date for lodgment and payment.
28 Nov 2010*	Superannuation	Superannuation guarantee charge statement - quarterly (NAT 9599, PDF 136KB) (if required contributions were not made by the due date) for quarter 1 2010-11 (1 July - 30 September). The SGC is not tax deductible.

December 2010

01 Dec 2010	Income tax	Income tax payment due date for companies and superannuation funds that were taxable large/medium business clients in the immediate prior year.
01 Dec 2010	Income tax	Income tax payment due date for companies and superannuation funds that were required to lodge by 31 October 2010.
01 Dec 2010	Superannuation	Payment of income tax for superannuation funds where one or more prior-year income tax returns are outstanding as at 30 June 2010. (Lodgment of return was due 31 October 2010.)
21 Dec 2010	Activity statements	November 2010 monthly activity statements: final date for lodgment and payment.

January 2011

* Denotes lodgment or payment may be made on the first business day after the due date

15 Jan 2011*	Income tax	Due date for lodgment of income tax returns for companies, superannuation funds and trusts that were taxable large/medium business clients in the prior year and are not required to lodge earlier.
21 Jan 2011	Activity statements	December 2010 monthly activity statements: final date for lodgment and payment.
21 Jan 2011	Activity statements	Quarter 2 (October - December 2010) consolidated instalment activity statements: final date for lodgment and payment by a head company of a consolidated group.
21 Jan 2011	Activity statements	Quarter 2 (October - December 2010) activity statements containing a monthly GST obligation: final date for lodgment and payment.



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28 Jan 2011	Superannuation	<p>Last day for superannuation guarantee contributions to be made to a superannuation provider for quarter 2 2010-11 (1 October - 31 December).</p> <p>If an employer does not make the minimum superannuation guarantee contributions for quarter 2 by this date, they must pay the SGC and lodge a Superannuation guarantee charge statement - quarterly (NAT 9599, PDF 136KB) with the ATO by 28 February 2011. The SGC is not tax deductible.</p>
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February 2011

21 Feb 2011	Activity statements	January 2011 monthly activity statements: final date for lodgment and payment.
28 Feb 2011	Superannuation	<p>Superannuation guarantee charge statement - quarterly (NAT 9599, PDF 136KB) (if required contributions were not made by the due date) for quarter 2 2010-11 (1 October - 31 December).</p> <p>The SGC is not tax deductible.</p>
28 Feb 2011	Activity statements	Quarter 2 (October - December 2010) activity statements: final date for lodgment and payment, including electronic lodgments.
28 Feb 2011	GST	Annual GST return (option 3) or <i>Annual GST information report</i> (option 2): final date for lodgment and payment (if required) if you do not have an income tax return lodgment obligation.
28 Feb 2011	PAYG instalments	Quarter 2 (October - December 2010) instalment notices – forms R and T. Final date for payment and, if varying the instalment amount, lodgment.
28 Feb 2011	GST instalments	<p>Quarter 2 (October – December 2010) instalment notices – forms S and T. Final date for payment and, if varying the instalment amount, lodgment.</p> <p>Four-instalment payers to pay a further 25% of their instalment liability.</p>
28 Feb 2011	Income tax	Income tax return lodgment and payment due date for self-preparing entities that were not due at an earlier date.
28 Feb 2011	Income tax	Income tax return lodgment and payment due date for large/medium business taxpayers and self-managed superannuation funds



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		(taxable and non-taxable) that are new registrations.
28 Feb 2011	Income tax	Income tax return lodgment due date for large/medium business trust clients that were non-taxable in the prior year (includes new registrants).

March 2011

21 Mar 2011	Activity statements	February 2011 monthly activity statements: final date for lodgment and payment.
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April 2011

* Denotes lodgment or payment may be made on the first business day after the due date

21 Apr 2011	Activity statements	March 2011 monthly activity statements: final date for lodgment and payment.
21 Apr 2011	Activity statements	Quarter 3 (January - March 2011) activity statements containing a monthly GST obligation: final date for lodgment and payment.
21 Apr 2011	Activity statements	Quarter 3 (January - March 2011) consolidated instalment activity statements: final date for lodgment and payment by a head company of a consolidated group.
28 Apr 2011	Activity statements	Quarter 3 (January - March 2011) activity statements: final date for lodgment and payment.
28 Apr 2011	PAYG instalments	Quarter 3 (January - March 2011) instalment notices – forms R and T. Final date for payment and, if varying the instalment amount, lodgment
28 Apr 2011	GST instalments	Quarter 3 (January - March 2011) instalment notices – forms S and T. Final date for payment and, if varying the instalment amount, lodgment
28 Apr 2011	Superannuation	<p>Last day for superannuation guarantee contributions to be made to a superannuation provider for quarter 3 2010-11 (1 January - 31 March).</p> <p>If an employer does not make the minimum superannuation guarantee contributions for quarter 3 by this date, they must pay the SGC and lodge a Superannuation guarantee charge statement - quarterly (NAT 9599, PDF 136KB) with the ATO by 28 May 2011. The SGC is not tax deductible.</p>
30 Apr 2011*	Superannuation	Lost member report for the



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		period 1 July 2010 to 31 December 2010.
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May 2011

* Denotes lodgment or payment may be made on the first business day after the due date

12 May 2011	Activity statements	Quarter 3 (January - March 2011) activity statements: final date for electronic lodgment and payment. Refer to Lodge your activity statements online for information on your eligibility for this later due date.
21 May 2011*	FBT return	Due date for lodgment of 2011 FBT return and payment if required.
21 May 2011*	Activity statements	April 2011 monthly activity statements: final date for lodgment and payment.
28 May 2011*	Superannuation	Superannuation guarantee charge statement - quarterly (NAT 9599, PDF 136KB) (if required contributions were not made by the due date) for quarter 3 2010-11 (1 January - 31 March). The SGC is not tax deductible.

June 2011

21 Jun 2011	Activity statements	May 2011 monthly activity statements: final date for lodgment and payment.
30 Jun 2011		End of financial year.

Dates by topic

Activity statements

July 2010

21 Jul 2010	Activity statements	June 2010 monthly activity statements: final date for lodgment and payment.
21 Jul 2010	Activity statements	Quarter 4 (April - June 2010) activity statements containing a monthly GST obligation: final date for lodgment and payment. To ensure you receive the correct amount of credit in your income tax assessment, finalise all your PAYG instalments before you lodge your tax return.
21 Jul 2010	Activity statements	Quarter 4 (April - June 2010) consolidated instalment activity statements: final date for lodgment and payment by a head company of a consolidated group.
28 Jul 2010	Activity statements	Quarter 4 (April - June 2010) activity statements: final date for lodgment and payment. To ensure you receive the correct



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		amount of credit in your income tax assessment, finalise all your PAYG instalments before you lodge your tax return.
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August 2010

* Denotes lodgment or payment may be made on the first business day after the due date

11 Aug 2010	Activity statements	Quarter 4 (April - June 2010) activity statements: final date for electronic lodgment and payment. Refer to Lodge your activity statements online for information on your eligibility for this later due date.
21 Aug 2010*	Activity statements	July 2010 monthly activity statements: final date for lodgment and payment.

September 2010

21 Sep 2010	Activity statements	August 2010 monthly activity statements: final date for lodgment and payment.
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October 2010

21 Oct 2010	Activity statements	September 2010 monthly activity statements: final date for lodgment and payment.
21 Oct 2010	Activity statements	Quarter 1 (July - September 2010) consolidated instalment activity statements: final date for lodgment and payment by a head company of a consolidated group.
21 Oct 2010	Activity statements	Quarter 1 (July - September 2010) activity statements containing a monthly GST obligation: final date for lodgment and payment.
28 Oct 2010	Activity statements	Quarter 1 (July - September 2010) activity statements: final date for lodgment and payment.

November 2010

* Denotes lodgment or payment may be made on the first business day after the due date.

11 Nov 2010	Activity statements	Quarter 1 (July - September 2010) activity statements: final date for electronic lodgment and payment. Refer to Lodge your activity statements online for information on your eligibility for this later due date.
21 Nov 2010*	Activity statements	October 2010 monthly activity statements:



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		final date for lodgment and payment.
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December 2010

21 Dec 2010	Activity statements	November 2010 monthly activity statements: final date for lodgment and payment.
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January 2011

21 Jan 2011	Activity statements	December 2010 monthly activity statements: final date for lodgment and payment.
21 Jan 2011	Activity statements	Quarter 2 (October - December 2010) consolidated instalment activity statements: final date for lodgment and payment by a head company of a consolidated group.
21 Jan 2011	Activity statements	Quarter 2 (October - December 2010) activity statements containing a monthly GST obligation: final date for lodgment and payment.

February 2011

21 Feb 2011	Activity statements	January 2011 monthly activity statements: final date for lodgment and payment.
28 Feb 2011	Activity statements	Quarter 2 (October - December 2010) activity statements: final date for lodgment and payment, including electronic lodgments.

March 2011

21 Mar 2011	Activity statements	February 2011 monthly activity statements: final date for lodgment and payment.
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April 2011

21 Apr 2011	Activity statements	March 2011 monthly activity statements: final date for lodgment and payment.
21 Apr 2011	Activity statements	Quarter 3 (January - March 2011) activity statements containing a monthly GST obligation: final date for lodgment and payment.
21 Apr 2011	Activity statements	Quarter 3 (January - March 2011) consolidated instalment activity statements: final date for lodgment and payment by a head company of a consolidated group.



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28 Apr 2011	Activity statements	Quarter 3 (January - March 2011) activity statements: final date for lodgment and payment.
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May 2011

* Denotes lodgment or payment may be made on the first business day after the due date

12 May 2011	Activity statements	Quarter 3 (January - March 2011) activity statements: final date for electronic lodgment and payment. Refer to Lodge your activity statements online for information on your eligibility for this later due date.
21 May 2011*	Activity statements	April 2011 monthly activity statements: final date for lodgment and payment.

June 2011

21 Jun 2011	Activity statements	May 2011 monthly activity statements: final date for lodgment and payment.
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Annual investment income report

October 2010

* Denotes lodgment or payment may be made on the first business day after the due date.

31 Oct 2010*	Annual investment income reporting	Final date for lodgment of the AIIR for all investment bodies.
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Fringe benefits tax

May 2011

21 May 2011	FBT return	Due date for lodgment of 2011 FBT return and payment if required.
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Goods and services tax

July 2010

28 Jul 2010	GST instalments	Quarter 4 (April - June 2010) instalment notices – forms S and T. Final date for payment and, if varying the instalment amount, lodgment.
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August 2010

* Denotes lodgment or payment may be made on the first business day after the due date



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21 Aug 2010*	GST	Final date for eligible monthly GST reporters to elect to report GST annually.
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October 2010

* Denotes lodgment or payment may be made on the first business day after the due date.

28 Oct 2010	GST instalments	Final date for electing to pay GST by instalments (that is, option 3) for June balancers if another reporting option was previously used. Final date for opting out of option 3 for the current financial year (2010-11).
28 Oct 2010	GST	Final date for eligible quarterly GST reporters to elect to report GST annually.
28 Oct 2010	GST instalments	Quarter 1 (July - September 2010) instalment notices – forms S and T. Final date for payment and, if varying the instalment amount, lodgment.
31 Oct 2010*	GST	Annual GST return (option 3) or <i>Annual GST information report</i> (option 2) lodgment and payment (if required) is due when the income tax return is due. If you use a tax agent, different lodgment and payment dates may apply.

February 2011

28 Feb 2011	GST	Annual GST return (option 3) or <i>Annual GST information report</i> (option 2): final date for lodgment and payment (if required) if you do not have an income tax return lodgment obligation.
28 Feb 2011	GST instalments	Quarter 2 (October - December 2010) instalment notices – forms S and T. Final date for payment and, if varying the instalment amount, lodgment.

April 2011

28 Apr 2011	GST instalments	Quarter 3 (January - March 2011) instalment notices – forms S and T. Final date for payment and, if varying the instalment amount, lodgment
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Income tax

October 2010



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* Denotes lodgment or payment may be made on the first business day after the due date.

31 Oct 2010*	Income tax	Final date for lodgment of individual, partnership and trust income tax returns, unless an approved SAP has been granted.
31 Oct 2010*	Income tax	Income tax return lodgment due date for all June balancing company and superannuation funds where one or more prior-year returns were outstanding, as at 30 June 2010.

December 2010

01 Dec 2010	Income tax	Income tax payment due date for companies and superannuation funds that were taxable large/medium business clients in the immediate prior year.
01 Dec 2010	Income tax	Income tax payment due date for companies and superannuation funds that were required to lodge by 31 October 2010.

January 2011

* Denotes lodgment or payment may be made on the first business day after the due date

15 Jan 2011*	Income tax	Due date for lodgment of income tax returns for companies, superannuation funds and trusts that were taxable large/medium business clients in the prior year and are not required to lodge earlier.
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February 2011

28 Feb 2011	Income tax	Income tax return lodgment and payment due date for self-preparing entities that were not due at an earlier date.
28 Feb 2011	Income tax	Income tax return lodgment and payment due date for large/medium entities and self-managed superannuation funds (taxable and non-taxable) that are new registrations.
28 Feb 2011	Income tax	Income tax return lodgment due date for large/medium business trust clients that were non-taxable in the prior year (includes new registrants).

Pay as you go

July 2010



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14 Jul 2010	PAYG withholding	Payers must issue PAYG withholding payment summaries to payees (that is, employees and other workers).
28 Jul 2010	PAYG instalments	Quarter 4 (April - June 2010) instalment notices – forms R and T. Final date for payment and, if varying the instalment amount, lodgment To ensure you receive the correct amount of credit in your income tax assessment, finalise all your PAYG instalments before you lodge your tax return.

August 2010

* Denotes lodgment or payment may be made on the first business day after the due date

14 Aug 2010*	PAYG withholding	Final date for lodgment of the PAYG withholding payment summary annual report. Use this to report amounts withheld from salary and wages and other payments. These amounts are reported at label W2 of the activity statement.
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October 2010

* Denotes lodgment or payment may be made on the first business day after the due date.

21 Oct 2010	PAYG instalments	Annual PAYG instalment notice: final date for payment and, if using the rate method or varying the instalment amount, final date for lodgment. If you have already lodged your annual income tax return, you should not vary your annual instalment.
28 Oct 2010	PAYG instalments	Final date for eligible instalment reporters to elect to report annually for June balancers.
28 Oct 2010	PAYG instalments	Final date for notifying your quarterly PAYG instalment reporting and payment choice for the 2010 income year for June balancers.
28 Oct 2010	PAYG instalments	Quarter 1 (July - September 2010) instalment notices – forms R and T. Final date for payment and, if varying the instalment amount, lodgment.
31 Oct 2010*	PAYG withholding	Final date for lodgment of the PAYG withholding where ABN not quoted – annual report (NAT 3448). Use this to report amounts withheld because another entity did not quote their ABN. These amounts are reported at label W4 of the activity statement.



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31 Oct 2010*	PAYG withholding	Final date for lodgment of your PAYG withholding from interest dividend and royalty payments paid to non residents – annual report (NAT 7187). Payments of dividends, interest and royalties to non-residents are subject to withholding. These amounts are reported at label W3 of the activity statement.
31 Oct 2010*	PAYG withholding	Final date for lodgment of your PAYG withholding annual report – payments to foreign residents (NAT 12413). Payments made to foreign residents for entertainment or sports activities, construction and related activities, and arranging casino gaming junket activities are subject to withholding. These amounts are reported at label W3 of the activity statement.

February 2011

28 Feb 2011	PAYG instalments	Quarter 2 (October - December 2010) instalment notices – forms R and T. Final date for payment and, if varying the instalment amount, lodgment.
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April 11

28 Apr 2011	PAYG instalments	Quarter 3 (January - March 2011) instalment notices – forms R and T. Final date for payment and, if varying the instalment amount, lodgment
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Superannuation and reasonable benefit limits

Reasonable benefit limits (RBL) reporting

The RBLs have been abolished from 1 July 2007. However, you still have RBL obligations for superannuation benefits paid up to 30 June 2007, including reporting of RBL amendments and outstanding reportable benefits paid in the 2006-07 and prior financial years.

For more information about superannuation obligations, refer to [Super reporting and lodgment dates](#).

July 2010

28 Jul 2010	Superannuation	Superannuation guarantee contributions for quarter 4 2009-10 (1 April - 30 June) are to be made to the fund by this date. If an employer does not pay the minimum superannuation guarantee contributions for
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		quarter 4 by this date, they must pay the SGC and lodge a Superannuation guarantee charge statement - quarterly (NAT 9599, PDF 136KB) with the ATO by 28 August 2010. The SGC is not tax deductible.
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August 2010

* Denotes lodgment or payment may be made on the first business day after the due date

14 Aug 2010*	Superannuation	DASP data records that form part of the PAYG withholding payment summary annual report.
28 Aug 2010*	Superannuation	Superannuation guarantee charge statement - quarterly (NAT 9599, PDF 136KB) (if required contributions were not made by the due date) for quarter 4 2009-10 (1 April - 30 June) to be lodged and paid to the ATO. The SGC is not tax deductible.

October 2010

* Denotes lodgment or payment may be made on the first business day after the due date.

28 Oct 2010	Superannuation	Superannuation guarantee contributions for quarter 1 2010-11 (1 July - 30 September) to be made to the fund by this date. If an employer does not make the minimum superannuation guarantee contributions for quarter 1 by this date, they must pay the SGC and lodge a Superannuation guarantee charge statement - quarterly (NAT 9599, PDF 136KB) with the ATO by 28 November 2010. The SGC is not tax deductible.
31 Oct 2010*	Superannuation	Final date for lodgment - DASP annual report.
31 Oct 2010*	Superannuation	Member contributions statement - paper or electronic - only applicable for APRA funds. Lost members report for the period 1 January 2010 to 30 June 2010.

November 2010

* Denotes lodgment or payment may be made on the first business day after the due date.



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28 Nov 2010*	Superannuation	Superannuation guarantee charge statement - quarterly (NAT 9599, PDF 136KB) (if required contributions were not made by the due date) for quarter 1 2010-11 (1 July - 30 September). The SGC is not tax deductible.
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December 2010

01 Dec 2010	Superannuation	Payment of income tax for superannuation funds where one or more prior-year income tax returns are outstanding as at 30 June 2010. (Lodgment of return was due 31 October 2010.)
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January 2011

28 Jan 2011	Superannuation	Last day for superannuation guarantee contributions to be made to a superannuation provider for quarter 2 2010-11 (1 October - 31 December). If an employer does not make the minimum superannuation guarantee contributions for quarter 2 by this date, they must pay the SGC and lodge a Superannuation guarantee charge statement - quarterly (NAT 9599, PDF 136KB) with the ATO by 28 February 2011. The SGC is not tax deductible.
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February 2011

28 Feb 2011	Superannuation	Superannuation guarantee charge statement - quarterly (NAT 9599, PDF 136KB) (if required contributions were not made by the due date) for quarter 2 2010-11 (1 October - 31 December). The SGC is not tax deductible.
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April 2011

* Denotes lodgment or payment may be made on the first business day after the due date

28 Apr 2011	Superannuation	Last day for superannuation guarantee contributions to be made to a superannuation provider for quarter 3 2010-11 (1 January -
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		31 March). If an employer does not make the minimum superannuation guarantee contributions for quarter 3 by this date, they must pay the SGC and lodge a Superannuation guarantee charge statement - quarterly (NAT 9599, PDF 136KB) with the ATO by 28 May 2011. The SGC is not tax deductible.
30 Apr 2011*	Superannuation	Lost member report for the period 1 July 2010 to 31 December 2010.

May 2011

* Denotes lodgment or payment may be made on the first business day after the due date

28 May 11*	Superannuation	Superannuation guarantee charge statement - quarterly (NAT 9599, PDF 136KB) (if required contributions were not made by the due date) for quarter 3 2010-11 (1 January - 31 March). The SGC is not tax deductible.
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