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Due Dates – February 2014

Date	Obligation
21 February	<p>December 2013 monthly business activity statement for small business clients (that is up to \$10 million turnover) who report GST monthly and lodge electronically – due date for lodging and paying.</p> <p>January 2014 monthly activity statement – due date for lodging and paying.</p>
28 February	<p>Income tax return for non-taxable large/medium business taxpayers as per the latest year lodged (all entities other than individuals) due date for lodging.</p> <p>Payment (if required) for companies and super funds is also due on this date. Payment for trusts in this category is due as per their notice of assessment.</p>
	<p>Income tax returns for new registrant (taxable and non-taxable) large/medium business taxpayers – due date for lodging.</p> <p>Payment (if required) for companies and super funds is also due on this date. Payment for trusts in this category is due as per their notice of assessment.</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 lodging.</p> <p>Income tax return for any member of a consolidated group who exits the consolidated group during the year of income.</p>
	<p>Income tax return for new registrant (taxable and non-taxable) head company of a consolidated group.</p>

Due Dates – February 2014 (continued)

Date	Obligation
28 February	<p><i>Self-managed superannuation fund annual return</i> for new registrant (taxable and non-taxable) self-managed super funds (SMSF) – due date for lodgment and payment.</p> <p>Note: There are special arrangements for newly registered self-managed super funds that do not have to lodge a return.</p> <p>Quarterly activity statement, quarter 2, 2013–14 – due date for lodging and paying – all lodgment methods.</p>
	<p>Quarterly instalment notice (form R, S or T), quarter 2, 2013–14 – due date for payment. Lodgment is only required if you vary the instalment amount.</p>
	<p>Annual GST return or information report – due date for lodging (and paying if applicable) if the taxpayer does not have an income tax return lodgment obligation.</p>
	<p>If the taxpayer does have an income tax return obligation, this return or report must be lodged by the due date of the income tax return.</p>
	<p>Due date for lodging the <i>Superannuation guarantee charge (SGC) statement – quarterly</i> and paying the super guarantee charge for quarter 2, 2013–14 if the employer did not pay enough contributions on time.</p> <p>Employers who lodge 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>Note: The super guarantee charge is not tax deductible.</p> <p>For help with working out the super guarantee charge and preparing the <i>Superannuation guarantee charge statement – quarterly</i>, use our Super guarantee charge statement and calculator tool.</p>