



DUE DATES - OCTOBER 2014

Date	Obligation
21 October	Annual pay as you go (PAYG) instalment notice (Form N), due date for payment. Lodgment is only required if you vary the instalment amount or use the rate method to calculate the instalment.
	Quarterly PAYG instalment activity statement, quarter 1, 2014–15 for head companies of consolidated groups – due date for lodging and paying.
	September 2014 monthly activity statement – due date for lodging and paying.
28 October	Quarterly activity statement, quarter 1, 2014–15 – paper lodgments – due date for lodging and paying. Quarterly instalment notice (form R, S, or T), quarter 1, 2014–15, due date for payment. Lodgment is only required if you vary the instalment amount.
	Super guarantee contributions, quarter 1, 2014–15 – contributions to be made to the fund by this date.
	Annual activity statement for TFN withholding for closely held trusts – due date for lodging and paying where a trustee of a closely held trust withheld amounts from payments to beneficiaries during the 2013–14 income year.
31 October	Final date to appoint a tax agent to the income tax role for any new client. If you advise us of your appointment after this date, the client's 2014 tax return may not be covered by your lodgment program. Note: The lodgment program is a concession to registered agents. We can ask for documents to be lodged earlier than the concessional due dates.
	Tax returns for all entities if one or more prior year returns were outstanding as at 30 June 2014. Note: This means all prior year returns must be lodged, not just the immediate prior year. If all outstanding prior year returns have been lodged by this date, the system will reset the 2014 tax return due date as in the normal program. Self-managed super funds (SMSF) in this category must lodge their complete <i>Self-managed superannuation fund annual return</i> by this date.

	<p>Tax return for all entities prosecuted for non-lodgment of prior year returns and advised of a lodgment due date of 31 October 2014:</p> <ul style="list-style-type: none"> • Some prosecuted clients may have been given a different lodgment due date. Refer to the letter you received for the applicable due date. • Payment (if required) for individuals and trusts in this category is due as advised in their notice of assessment. • Payment (if required) for companies and super funds in this category is due on 1 December 2014. <p>SMSFs in this category must lodge their complete <i>Self managed superannuation fund annual return</i> by this date.</p>
	Annual investment income report (AIIR) – due date for lodgment.
	Departing Australia superannuation payments (DASP) annual report – due date for lodgment.
	<p>Franking account tax return – due date for lodgment when both of the following apply:</p> <ul style="list-style-type: none"> • The return is a disclosure only (no amount payable). • The taxpayer is a 30 June balancer.
	<i>PAYG withholding annual report no ABN withholding</i> (NAT 3448) – due date for lodgment.
	<p><i>PAYG withholding from interest, dividend and royalty payments paid to non-residents</i> (NAT 7187) annual report – due date for lodgment. This report advises amounts withheld from payments to foreign residents for:</p> <ul style="list-style-type: none"> • interest and unfranked dividend payments that are not reported on an annual investment income report (AIIR) • royalty payments.
	<p><i>PAYG withholding annual report – payments to foreign residents</i> (NAT 12413) – due date for lodgment. This report advises amounts withheld from payments to foreign residents for:</p> <ul style="list-style-type: none"> • entertainment and sports activities • construction and related activities • arranging casino gaming junket activities.
	Lost members report for the period 1 January 2014 to 30 June 2014.
	TFN report for closely held trusts for TFNs quoted to a trustee by beneficiaries in quarter 1, 2014–15.