



Due Dates - January 2016

Date	Obligation
15 January	<p>Tax return for taxable large/medium entities (all entities other than individuals) – due date for lodging, unless required earlier.</p> <p>Payment for large/medium entities with a 15 January due date is:</p> <ul style="list-style-type: none">• 1 December 2015 for companies and super funds• as stated on their notice of assessment for trusts. <p>Note: You cannot self-assess a lodgment deferral from this date or assume a later date for lodgment on the basis that the taxpayer will be non-taxable in the current year.</p>
	<p>Tax return for the taxable head company of a consolidated group (including new registrants) that has a member who has been deemed a large/medium entity in the latest year lodged – due date for lodging unless required earlier.</p> <p>Payment was due 1 December 2015.</p>
21 January	<p>Quarterly PAYG instalment activity statement, quarter 2, 2015–16 for head companies of consolidated groups – due date for lodging and paying.</p>
	<p>December 2015 monthly business activity statement – due date for lodging and paying except for small business clients (that is up to \$10 million turnover) who report GST monthly and lodge electronically.</p>
28 January	<p>Super guarantee contributions for quarter 2, 2015–16 – employers must make contributions to the fund by this date.</p> <p>Employers who do not pay minimum super contributions for quarter 2 by this date must pay the super guarantee charge and lodge a Superannuation guarantee charge statement – quarterly (NAT 9599) with us by 28 February 2016.</p> <p>Note: The super guarantee charge is not tax deductible.</p>
31 January	<p>TFN report for closely held trusts for TFNs quoted to a trustee by beneficiaries in quarter 2, 2015–16.</p>