



Due Dates - October 2016

Date	Obligation
21 October	Pay annual <i>PAYG instalment notice</i> (Form N). Lodgment is only required if you vary the instalment amount or use the rate method to calculate the instalment.
	Lodge and pay quarterly <i>PAYG instalment activity statement</i> for quarter 1, 2016–17 for head companies of consolidated groups.
	Lodge and pay September 2016 monthly activity statement.
28 October	Lodge and pay quarterly activity statement for quarter 1, 2016–17 – paper lodgments.
	Pay quarterly instalment notice (form R, S, or T) for quarter 1, 2016–17. Lodgment is only required if you vary the instalment amount.
	Employers must make super guarantee contributions for quarter 1, 2016–17 to the funds by this date. Employers who do not pay minimum super contributions for quarter 1 by this date must pay the super guarantee charge and lodge a <i>Superannuation guarantee charge statement – quarterly</i> (NAT 9599) with us by 28 November 2016. Note: The super guarantee charge is not tax deductible
	Lodge and pay annual activity statement for TFN withholding for closely held trusts where a trustee of a closely held trust withheld amounts from payments to beneficiaries during the 2015–16 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 2016 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.
	Lodge tax returns for all entities if one or more prior year returns were outstanding as at 30 June 2016. 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 31 October 2016, the system will reset the 2016 tax return due date as in the normal program. SMSFs in this category must lodge their complete <i>Self-managed superannuation fund annual return</i> by this date.
	Lodge and pay <i>Self-managed superannuation fund annual return</i> (NAT 71226) for new registrant (taxable and non-taxable) SMSF where we have advised the SMSF the first year return will have a 31 October 2016 due date.
	Lodge tax return for all entities prosecuted for non-lodgment of prior year returns and advised of a lodgment due date of 31 October 2016:

- 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 2016.

SMSFs in this category must lodge their complete *Self managed superannuation fund annual return* (NAT 71226) by this date.

Lodge *Annual investment income report* (AIIR).

Lodge Departing Australia superannuation payments (DASP) annual report.

Lodge *Franking account tax return* when both of the following apply:

- The return is a disclosure only (no amount payable).
- The taxpayer is a 30 June balancer.

Lodge *PAYG withholding annual report no ABN withholding* (NAT 3448).

Lodge *PAYG withholding from interest, dividend and royalty payments paid to non-residents* (NAT 7187) annual report. This report advises amounts withheld from payments to foreign residents for:

- interest and unfranked dividend payments that are not reported on an *Annual investment income report* (AIIR)
- royalty payments.

Lodge *PAYG withholding annual report – payments to foreign residents* (NAT 12413). This report advises amounts withheld from payments to foreign residents for:

- entertainment and sports activities
- construction and related activities
- arranging casino gaming junket activities

Lodge lost members report for the period 1 January – 30 June 2016.

Lodge *TFN report* for closely held trusts for TFNs quoted to a trustee by beneficiaries in quarter 1, 2016–17.