



Due Dates - February 2017

Date	Obligation
21 February	<p>Lodge and pay December 2016 monthly business activity statement for small business clients (up to \$10 million turnover) who report GST monthly and lodge electronically.</p> <p>Lodge and pay January 2017 monthly activity statement.</p>
28 February	<p>Lodge tax return for non-taxable large/medium entities as per the latest year lodged (all entities other than individuals).</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>Lodge tax returns for new registrant (taxable and non-taxable) large/medium entities (all entities other than individuals).</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>Lodge tax return for non-taxable head company of a consolidated group – including a new registrant – that has a member who has been deemed a large/medium entity in the latest year lodged.</p> <p>Lodge tax return for any member of a consolidated group who exits the consolidated group during the year of income.</p>
	<p>Lodge tax return for new registrant (non-taxable) head company of a consolidated group.</p>
	<p>Lodge and pay <i>Self-managed superannuation fund annual return</i> (NAT 71226) for new registrant (taxable and non-taxable) SMSF, unless they have been advised of a 31 October 2016 due date at finalisation of a review of the SMSF at registration.</p> <p>Note: There are special arrangements for newly registered SMSFs that do not have to lodge a return – see Super lodgment</p>
	<p>Lodge and pay quarterly activity statement for quarter 2, 2016–17 for all lodgment methods.</p>
	<p>Pay quarterly instalment notice (form R, S or T) for quarter 2, 2016–17. Lodgment is only required if you vary the instalment amount.</p>
	<p>Annual GST return or information report – lodge (and pay if applicable) if the taxpayer does not have a tax return lodgment obligation.</p> <p>If the taxpayer does have a tax return obligation, this return or report must be lodged by the due date of the tax return.</p>

Lodge the *Superannuation guarantee charge (SGC) statement – quarterly* and pay the super guarantee charge for quarter 2, 2016–17 if the employer did not pay enough contributions on time.

Employers who lodge a *Superannuation guarantee charge statement – quarterly* 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.

Note: The super guarantee charge is not tax deductible.

For help with working out the super guarantee charge and preparing the *Superannuation guarantee charge statement – quarterly*, use our [Super guarantee charge statement and calculator tool](#).