



Due Dates - February 2015

Date	Obligation
21 February	December 2014 monthly business activity statement for small business clients (up to \$10 million turnover) who report GST monthly and lodge electronically – due date for lodging and paying. January 2015 monthly activity statement – due date for lodging and paying.
28 February	Tax return for non-taxable large/medium entities as per the latest year lodged (all entities other than individuals) due date for lodging. 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.
	Tax returns for new registrant (taxable and non-taxable) large/medium entities (all entities other than individuals) – due date for lodging. 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.
	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 entity in the latest year lodged – due date for lodgment. Tax return for any member of a consolidated group who exits the consolidated group during the year of income.
	Tax return for new registrant (taxable and non-taxable) head company of a consolidated group.
	<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. Note: There are special arrangements for newly registered self-managed super funds that do not have to lodge a return.
	Quarterly activity statement, quarter 2, 2014–15 – due date for lodging and paying – all lodgment methods.
	Quarterly instalment notice (form R, S or T), quarter 2, 2014–15 – due date for payment. Lodgment is only required if you vary the instalment amount.

	<p>Annual GST return or information report – due date for lodging (and paying 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>
	<p>Due date for lodging the <i>Superannuation guarantee charge (SGC) statement – quarterly</i> and paying the super guarantee charge for quarter 2, 2014–15 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. 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>