



## Due Dates - February 2016

Date	Obligation
21 February	<p>December 2015 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.</p> <p>January 2016 monthly activity statement – due date for lodging and paying.</p>
28 February	<p>Tax return for non-taxable large/medium entities as per the latest year lodged (all entities other than individuals) due date for lodging.</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> <hr/> <p>Tax returns for new registrant (taxable and non-taxable) large/medium entities (all entities other than individuals) – due date for lodging.</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> <hr/> <p>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.</p> <p>Tax return for any member of a consolidated group who exits the consolidated group during the year of income.</p> <hr/> <p>Tax return for new registrant (non-taxable) head company of a consolidated group.</p> <hr/> <p><i>Self-managed superannuation fund annual return (NAT 71226) for new registrant (taxable and non-taxable) self-managed super funds (SMSF) – due date for lodgment and payment.</i></p> <p>Note: There are special arrangements for <u>newly registered self-managed super funds</u> that do not have to lodge a return.</p> <hr/> <p>Quarterly activity statement, quarter 2, 2015–16 – due date for lodging and paying – all lodgment methods.</p> <hr/> <p>Quarterly instalment notice (form R, S or T), quarter 2, 2015–16 – due date for payment. Lodgment is only required if you vary the instalment amount.</p> <hr/> <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>

Due date for lodging the *Superannuation guarantee charge (SGC) statement – quarterly* and paying the super guarantee charge for quarter 2, 2015–16 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](#).