



Due Dates - February 2018

Date	Obligation
21 February	<p>Lodge and pay December 2017 monthly business activity statement for business clients with up to \$10 million turnover who report GST monthly and lodge electronically.</p> <p>Lodge and pay January 2018 monthly activity statement.</p>
28 February	<p>Lodge tax return for non-taxable large/medium entities as per the latest year lodged (except 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> <hr/> <p>Lodge tax returns for new registrant (taxable and non-taxable) large/medium entities (except 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> <hr/> <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 for any period during the year of income.</p> <hr/> <p>Lodge tax return for large/medium new registrant (non-taxable) head company of a consolidated group.</p> <hr/> <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 2017 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> <hr/> <p>Lodge and pay quarter 2, 2017–18 activity statement for all lodgment methods.</p> <hr/> <p>Pay quarter 2, 2017–18 instalment notice (form R, S or T). Lodge the notice only if you vary the instalment amount.</p> <hr/> <p>Annual GST return – 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 must be lodged by the due date of the tax return.</p>

Lodge and pay quarter 2, 2017–18 *Superannuation guarantee charge (SGC) statement – quarterly* if the employer did not pay enough contributions on time.

Employers lodging 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 still have to pay the remaining super guarantee charge.

Note: The super guarantee charge is not tax deductible.

Use our [Super guarantee charge statement and calculator tool](#) to work out the super guarantee charge and help prepare the *Superannuation guarantee charge statement – quarterly*.