

Key Tax Dates

October - December

21 Oct 2011	Activity statements	September 2011 monthly activity statements - final date for lodgment and payment.
21 Oct 2011	PAYG instalments	Annual PAYG instalment notice - final date for payment and, if using the rate method or varying the instalment amount, final date for lodgment. If you have already lodged your annual income tax return, you should not vary your annual instalment.
21 Oct 2011	Activity statements	Quarter 1 (July - September 2011) PAYG instalment activity statement for head companies of consolidated groups - final date for lodgment and payment.
28 Oct 2011*	Activity statements	Quarter 1 (July - September 2011) activity statements - final date for lodgment and payment.
28 Oct 2011*	GST instalments	Final date for electing to pay GST by instalments (that is, option 3) for June balancers if another reporting option was previously used. Final date for opting out of option 3 for the current financial year (2011-12).
28 Oct 2011*	GST	Final date for eligible quarterly GST reporters to elect to report GST annually.
28 Oct 2011*	GST instalments	Quarter 1 (July - September 2011) instalment notices (forms S and T) - final date for payment and, if varying instalment amount, lodgment.
28 Oct 2011*	PAYG instalments	Final date for eligible instalment reporters to elect to report annually for June balancers.
28 Oct 2011*	PAYG instalments	Final date for notifying your quarterly PAYG instalment reporting and payment choice for the 2011 income year for June balancers.
28 Oct 2011*	PAYG instalments	Quarter 1 (July - September 2011) instalment notices (forms R and T) - final date for payment and, if varying the instalment amount, lodgment.
28 Oct 2011	Superannuation	Superannuation guarantee contributions for quarter 1 2011-12 (1 July - 30 September) to be made to the fund by this date. If an employer does not make the minimum superannuation guarantee contributions for quarter 1 by this date, they must pay the SGC and lodge a Superannuation guarantee charge statement - quarterly by 28 November 2011. The SGC is not tax deductible.
28 Oct 2011*	Activity statements	Annual activity statement 2010-11 - TFN withholding for closely held trusts where a trustee withheld amounts from payments to beneficiaries - final date for lodgment and payment.
31 Oct 2011	Superannuation	DASP annual report - final date for lodgment.
31 Oct 2011	Superannuation	Member contributions statement - paper or electronic - only applicable for APRA funds. Lost members statement for the period 1 January 2011 to 30 June 2011.
31 Oct 2011	PAYG withholding	PAYG withholding where ABN not quoted - annual report - final date for lodgment. Use this to report amounts withheld because another entity did not quote their ABN. These amounts are reported at label W4 of the activity statement.
31 Oct 2011	PAYG withholding	PAYG withholding from interest, dividends and royalties paid to non-residents - annual report - final date for lodgment. Payments of dividends, interest and royalties to non-residents are subject to withholding. These amounts are reported at label W3 of the activity statement.
31 Oct 2011	PAYG withholding	PAYG withholding annual report - payments to foreign residents - final

		<p>date for lodgment.</p> <p>Payments made to foreign residents for entertainment or sports activities, construction and related activities and arranging casino gaming junket activities are subject to withholding.</p> <p>These amounts are reported at label W3 of the activity statement.</p>
31 Oct 2011	GST	<p>BAS P - Annual GST return or <i>Annual GST information report</i> - lodgment and payment (if required) is due when the income tax return is due.</p> <p>If you use a tax agent, different lodgment and payment dates may apply.</p>
31 Oct 2011	Income tax	<p>Individual, partnership and trust income tax returns - final date for lodgment unless an approved SAP has been granted.</p> <p>Trusts that were taxable medium to large business clients in the latest year lodged and have no prior year returns outstanding as at 30 June 2011 can lodge by 15 January 2012, unless required to lodge earlier.</p> <p>Trusts that were non-taxable medium to large business clients in the latest year lodged and have no prior year returns outstanding as at 30 June 2011 can lodge by 28 February 2012, unless required to lodge earlier.</p> <p>New registrant trusts can lodge by 28 February 2012 unless required earlier.</p>
31 Oct 2011	Income tax	<p>Income tax return lodgment due date for all June balancing company and superannuation funds where one or more prior-year returns were outstanding, as at 30 June 2011.</p>
31 Oct 2011	Annual investment income reporting	<p>Annual investment income report (AIIR) - final date for lodgment for all investment bodies.</p>
31 Oct 2011	TFN report	<p>Quarter 1 (July - September 2011) TFN report for closely held trusts for TFNs quoted to a trustee by beneficiaries - final date for lodgment.</p>
11 Nov 2011	Activity statements	<p>Quarter 1 (July - September 2011) activity statements - final date for electronic lodgment and payment.</p> <p>Refer to Lodge your activity statements online for information on your eligibility for this later due date.</p>
21 Nov 2011	Activity statements	<p>October 2011 monthly activity statements - final date for lodgment and payment.</p>
28 Nov 2011	Superannuation	<p>Superannuation guarantee charge statement - quarterly (if required contributions were not made by the due date) for quarter 1 2011-12 (1 July - 30 September) - final date for lodgment and payment.</p> <p>The SGC is not tax deductible.</p>
01 Dec 2011	Income tax	<p>Income tax payment due date for companies and superannuation funds that were taxable medium to large business clients in the immediate prior year.</p>
01 Dec 2011	Income tax	<p>Income tax payment due date for companies and superannuation funds that were required to lodge by 31 October 2011.</p>
01 Dec 2011	Superannuation	<p>Payment of income tax for superannuation funds where one or more prior-year income tax returns are outstanding as at 30 June 2011 (lodgment of return was due 31 October 2011).</p>
21 Dec 2011	Activity statements	<p>November 2011 monthly activity statements - final date for lodgment and payment.</p>

*Denotes lodgement or payment may be made on the first business day after the due date