

1 st Quarter 2010	IMPORTANT DATES
Thursday 21 January	December 2009 monthly activity statement, due date for lodging and paying. Eligible for self-assessed deferral.
Thursday, 28 January	Super guarantee contributions, for quarter 2, 2009–10 – employers must make contributions to the fund by this date. Employers who do not pay minimum super contributions for quarter 2 by this date must pay the super guarantee charge and lodge a <i>Superannuation guarantee charge statement – quarterly</i> (NAT 9599) with us by 28 February 2010. The super guarantee charge is not tax deductible.
Sunday, 21 February	January 2010 monthly activity statement, due date for lodging and paying.
Sunday, 28 February	Quarterly activity statement, quarter 2, 2009–10 – due date for lodging and paying if you are lodging via paper, ECI, ELS or Tax Agent Portal. Eligible for self-assessed deferral.
	Annual GST return or information report – due date for lodging (and paying if applicable) if taxpayer does not have an income tax return lodgement obligation. If taxpayer does have an income tax return obligation, this return/report must be lodged by the due date of the income tax return. Eligible for self-assessed deferral.
	Due date for lodging the Superannuation guarantee charge (SGC) statement – quarterly and paying the super guarantee charge for quarter 2, 2009–10, if the employer did not pay enough contributions on time. Employers who are 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 will still have to pay the remaining super guarantee charge to us. The super guarantee charge is not tax deductible. Use our online super guarantee charge statement and calculator tool for help working out the super guarantee charge and preparing the Superannuation guarantee charge statement – quarterly
Sunday, 21 March	February 2010 monthly activity statement, due date for lodging and paying.