

Superannuation reporting and lodgment dates— 2005/06

July 2005

1	Superannuation guarantee quarter 1 commences
1	<p>Choice of superannuation fund begins</p> <p>An employer must provide all their eligible employees, who were employed on 1 July 2005 with a <i>Standard choice form</i> by 28 July 2005. Generally, employees will be eligible for choice of superannuation fund if they are:</p> <ul style="list-style-type: none"> • employed under a federal award • employed under a state award or a state or federal industrial agreement that doesn't have any superannuation requirements, or • not employed under any award at all. <p>For eligible employees who commence employment after 1 July 2005, a <i>Standard choice form</i> must be provided to them within 28 days of commencing employment.</p>
14	Reasonable benefit limits (RBL) reporting – all RBL reportable benefits paid in June 2005 must be reported to the Tax Office on or before this date.
28	<p>Last date for superannuation guarantee contributions to be made to a superannuation provider for quarter 4 (1 April – 30 June) of the 2004–05 financial year.</p> <p>If an employer does not make the minimum superannuation guarantee contributions for quarter 4 by this date, they must pay the superannuation guarantee charge and lodge a superannuation guarantee statement with the Tax Office by 14 August 2005. The superannuation guarantee charge is not tax deductible.</p>
28	Last date for an employer to provide a <i>Standard choice form</i> to their eligible employees who were employed on 1 July 2005.



This document adopts standard due dates. In some cases these may fall on a weekend or public holiday.

Whilst the 2005 budget measures have proposed changes to the surcharge legislation for contributions and termination payments made after 30 June 2005, reporting and assessment requirements in respect of contributions and termination payments made before 1 July 2005 remain unchanged.

Tax practitioners should also refer to the 2005–06 tax agent lodgment program for superannuation reporting and lodgment dates.

Please refer to [notes](#) for further information.

August 2005

14	Reasonable benefit limits (RBL) reporting - all RBL reportable benefits paid in July 2005 must be reported to the Tax Office on or before this date.
14	Due date for lodgment of a superannuation guarantee statement and payment of the superannuation guarantee charge for quarter 4 (1 April – 30 June 2005) if sufficient contributions were not paid on time. The superannuation guarantee charge is not tax deductible.
14	Due date for reporting departing Australia superannuation payment (DASP) data records for the 2004–05 year that form part of the pay as you go (PAYG) withholding payment summary annual report.
15	Superannuation contribution surcharge and termination payments surcharge assessments

	issued.
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Whilst the 2005 budget measures have proposed changes to the surcharge legislation for contributions and termination payments made after 30 June 2005, reporting and assessment requirements in respect of contributions and termination payments made before 1 July 2005 remain unchanged.

Tax practitioners should also refer to the 2005–06 tax agent lodgment program for superannuation reporting and lodgment dates.

Please refer to [notes](#) for further information.

September 2005

14	Reasonable benefit limits (RBL) reporting – all RBL reportable benefits paid in August 2005 must be reported to the Tax Office on or before this date.
15	Due date for lodging amended superannuation member contributions statements (MCS) for inclusion in the November 2005 processing of assessments.
15	Due date for payment of superannuation contributions surcharge and termination payments surcharge assessment issued on 15 August 2005.
22	Due date for lodgment of superannuation contributions surcharge assessment variation advice (AVA) , where applicable, for variation of assessment that issued on 15 August 2005.



This document adopts standard due dates. In some cases these may fall on a weekend or public holiday.

Whilst the 2005 budget measures have proposed changes to the surcharge legislation for contributions and termination payments made after 30 June 2005, reporting and assessment requirements in respect of contributions and termination payments made before 1 July 2005 remain unchanged.

Tax practitioners should also refer to the 2005–06 tax agent lodgment program for superannuation reporting and lodgment dates.

Please refer to [notes](#) for further information.

October 2005

1	Superannuation guarantee quarter 2 commences
14	Reasonable benefit limits (RBL) reporting – all RBL reportable benefits paid in September 2005 must be reported to the Tax Office on or before this date.
28	Last date for superannuation guarantee contributions to be made to a superannuation provider for quarter 1 (1 July – 30 September) of the 2005–06 financial year. If the minimum superannuation guarantee obligations were not met for the first quarter by this date, they must pay the superannuation guarantee charge and lodge a superannuation guarantee statement with the Tax Office by 14 November 2005. The superannuation guarantee charge is not tax deductible
31	Lodgment due date for departing Australia superannuation payments (DASP) annual report with the Tax Office for the 2004–05 financial year. Note: If DASP data records are reported as part of the PAYG withholding payment summary annual report that is due on or before 14 August, there is no obligation to lodge a DASP payments annual report.

31	<p>Member contribution statement (MCS) is due for all superannuation providers other than for self-assessing superannuation providers for surcharge purposes.</p> <p>Note: A self assessing superannuation provider (SASP) for surcharge purposes is required to lodge its MCS on or before it is required to lodge its fund income tax return.</p> <p>For SASPs payment of any surcharge is due within seven days of lodgment of the MCS.</p> <p>The Tax Office will send a <i>Surcharge payment advice</i>, for surcharge purposes, or the fund can generate their own advice online.</p>
31	<p>Earliest due date for lodgment of the 2005 fund income tax returns for superannuation entities (superannuation funds, ADFs and PSTs) whose year of income ends on 30 June 2005.</p> <p>Note 1: As in previous years, the Tax Office will issue a letter outlining the lodgment and payment due dates for the 2005 fund income tax return. The letters will issue approximately eight weeks before the lodgment due date. (Please refer to Notes)</p> <p>Note 2: Self assessing superannuation providers for surcharge purposes must lodge their member contribution statement (MCS) with or before their fund income tax and regulatory return.</p> <p>Note 3: The supervisory levy for a Tax Office regulated self managed superannuation fund (SMSF) is due and payable on lodgment of the fund income tax and regulatory return. The Tax Office will send a Supervisory Levy Payment Advice or the fund can generate their own advice online.</p>
31	<p>Last date for reporting lost member information for the period 1 January – 30 June 2005 to the Tax Office.</p>
31	<p>Due date for lodgment of SIS regulatory return for funds regulated by APRA. The supervisory levy is due and payable six weeks after the fund lodges its return.</p>



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Whilst the 2005 budget measures have proposed changes to the surcharge legislation for contributions and termination payments made after 30 June 2005, reporting and assessment requirements in respect of contributions and termination payments made before 1 July 2005 remain unchanged.

Tax practitioners should also refer to the 2005–06 tax agent lodgment program for superannuation reporting and lodgment dates.

- Please refer to [notes](#) for further information.

November 2005

14	<p>Reasonable benefit limits (RBL) reporting – all RBL reportable benefits paid in October 2005 must be reported to the Tax Office on or before this date.</p>
14	<p>Due date for lodgment of a superannuation guarantee statement and payment of the superannuation guarantee charge for quarter 1 (1 July – 30 September 2005) – if the minimum superannuation guarantee obligations were not met on time. The superannuation guarantee charge is not tax deductible.</p>
15	<p>Superannuation contribution surcharge and termination payments surcharge assessments issued.</p>
30	<p>RSA providers to lodge regulatory return with APRA by 30 November 2005. Supervisory levy is payable 1 July 2005.</p>



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Whilst the 2005 budget measures have proposed changes to the surcharge legislation for contributions and termination payments made after 30 June 2005, reporting and assessment requirements in respect of contributions and termination payments made before 1 July 2005 remain unchanged.

Tax practitioners should also refer to the 2005–06 tax agent lodgment program for superannuation reporting and lodgment dates.

- Please refer to [notes](#) for further information.

December 2005

14	Reasonable benefit limits (RBL) reporting – all RBL reportable benefits paid in November 2005 must be reported to the Tax Office on or before this date.
15	Due date for payment of assessment of superannuation contribution surcharge and termination payments surcharge issued 15 November 2005
15	Due date for lodging amended superannuation contributions surcharge member contribution statements (MCS) for inclusion in the February 2006 processing of assessments.
22	Due date for lodgment of superannuation contributions surcharge assessment variation advices (AVA) , where applicable, for variation of assessment that issued on 15 November 2005.



This document adopts standard due dates. In some cases these may fall on a weekend or public holiday.

Whilst the 2005 budget measures have proposed changes to the surcharge legislation for contributions and termination payments made after 30 June 2005, reporting and assessment requirements in respect of contributions and termination payments made before 1 July 2005 remain unchanged.

Tax practitioners should also refer to the 2005–06 tax agent lodgment program for superannuation reporting and lodgment dates.

- Please refer to [notes](#) for further information.

January 2006

1	Superannuation guarantee quarter 3 commences.
14	Reasonable benefit limits (RBL) reporting – all RBL reportable benefits paid in December 2005 must be reported to the Tax Office on or before this date.
28	Last day for superannuation guarantee contributions to be made to a superannuation provider for quarter 2 (1 October – 31 December 2005). If the minimum superannuation guarantee obligations are not met on time, employers must pay the superannuation guarantee charge and lodge a superannuation guarantee statement with the Tax Office by 14 February 2006. The superannuation guarantee charge is not tax deductible.



This document adopts standard due dates. In some cases these may fall on a weekend or public holiday.

Whilst the 2005 budget measures have proposed changes to the surcharge legislation for contributions and termination payments made after 30 June 2005, reporting and assessment requirements in respect of contributions and termination payments made before 1 July 2005 remain unchanged.

Tax practitioners should also refer to the 2005–06 tax agent lodgment program for superannuation reporting and lodgment dates.

- Please refer to [notes](#) for further information.

February 2006

14	Reasonable benefit limits (RBL) reporting – all RBL reportable benefits paid in January 2006 must be reported to the Tax Office on or before this date.
14	Due date for lodgment of a superannuation guarantee statement and payment of the superannuation guarantee charge for quarter 2 (1 October – 31 December 2005 if the minimum superannuation guarantee obligations were not met on time. The superannuation guarantee charge is not tax deductible.
15	Superannuation contributions surcharge and termination payments surcharge assessments issued.
28	Final due date for lodgment of 2005 fund income tax returns for superannuation entities (superannuation funds, ADFs and PSTs) whose income year ends on 30 June 2005 and that do not use a tax agent to prepare the return, or were not required to lodge earlier. Note 1: As in previous years, the Tax Office will issue a letter outlining the lodgment and payment due dates for the 2005 fund income tax return. The letters will issue approximately eight weeks before the lodgment due date. (Please refer to Notes). Note 2: A self assessing superannuation provider (SASP) for surcharge purposes is required to lodge its MCS on or before the date it is required to lodge its fund income tax return. A SASP can lodge the MCS with the return. For SASPs, payment of any surcharge is due within seven days of lodgment of the MCS.



This document adopts standard due dates. In some cases these may fall on a weekend or public holiday.

Whilst the 2005 budget measures have proposed changes to the surcharge legislation for contributions and termination payments made after 30 June 2005, reporting and assessment requirements in respect of contributions and termination payments made before 1 July 2005 remain unchanged.

Tax practitioners should also refer to the 2005–06 tax agent lodgment program for superannuation reporting and lodgment dates.

- Please refer to [notes](#) for further information.

March 2006

14	Reasonable benefit limits (RBL) reporting – all RBL reportable benefits paid in February 2006 must be reported to the Tax Office on or before this date.
15	Due date for payment of assessment of superannuation contributions surcharge and termination payments surcharge issued on 15 February 2006.
15	Due date for lodgment of amended superannuation contributions surcharge member

	contribution statements (MCS) for inclusion in the May 2006 processing of assessments.
22	Due date for lodgment of superannuation contributions surcharge assessment variation advice (AVA) , where applicable, for variation of assessment that issued on 15 February 2006.



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Whilst the 2005 budget measures have proposed changes to the surcharge legislation for contributions and termination payments made after 30 June 2005, reporting and assessment requirements in respect of contributions and termination payments made before 1 July 2005 remain unchanged.

Tax practitioners should also refer to the 2005–06 tax agent lodgment program for superannuation reporting and lodgment dates.

- Please refer to [notes](#) for further information.

April 2006

1	Superannuation guarantee quarter 4 commences.
14	Reasonable benefit limits (RBL) reporting – all RBL reportable benefits paid in March 2006 must be reported to the Tax Office on or before this date.
28	Last day for superannuation guarantee contributions for quarter 3 (1 January – 31 March 2006) to be made to a superannuation provider. If an employer does not meet the minimum superannuation guarantee obligations for quarter 3 by this date, they must pay the superannuation guarantee charge and lodge a superannuation guarantee statement with the Tax Office by 14 May 2006. The superannuation guarantee charge is not tax deductible.
30	Last date to report lost member information for period 1 July – 31 December 2005 to the Tax Office.



This document adopts standard due dates. In some cases these may fall on a weekend or public holiday.

Whilst the 2005 budget measures have proposed changes to the surcharge legislation for contributions and termination payments made after 30 June 2005, reporting and assessment requirements in respect of contributions and termination payments made before 1 July 2005 remain unchanged.

Tax practitioners should also refer to the 2005–06 tax agent lodgment program for superannuation reporting and lodgment dates.

- Please refer to [notes](#) for further information.

May 2006

14	Reasonable benefit limits (RBL) reporting – all RBL reportable benefits paid in April 2006 must be reported to the Tax Office on or before this date.
14	Due date for lodgment of a superannuation guarantee statement and payment of the superannuation guarantee charge for quarter 3 (1 January – 31 March 2006) if an employer has not met the minimum superannuation guarantee obligations for quarter 3. The superannuation guarantee charge is not tax deductible.
15	Superannuation contributions surcharge and termination payments surcharge assessments issued.



This document adopts standard due dates. In some cases these may fall on a weekend or public holiday.

Whilst the 2005 budget measures have proposed changes to the surcharge legislation for contributions and termination payments made after 30 June 2005, reporting and assessment requirements in respect of contributions and termination payments made before 1 July 2005 remain unchanged.

Tax practitioners should also refer to the 2005–06 tax agent lodgment program for superannuation reporting and lodgment dates.

- Please refer to [notes](#) for further information.

June 2006

14	Reasonable benefit limits (RBL) reporting – all RBL reportable benefits paid in May 2006 must be reported to the Tax Office on or before this date.
15	Due date for lodging amended superannuation surcharge member contributions statements (MCS) for inclusion in the August 2006 processing of assessments.
15	Due date for payment of assessment of superannuation contributions surcharge and termination payments surcharge issued on 15 May 2006.
22	Due date for lodgment of superannuation surcharge assessment variation advice (AVA) , where applicable, for variation of assessment that issued on 15 May 2006.
30	Superannuation guarantee contributions need to be paid by this date to qualify for a tax deduction in the current financial year.
30	Government has proposed that the Superannuation Holding Accounts (SHA) Special Account will be closed to employer deposits from this date. In the event that this law is passed where an employer deposits or attempts to deposit money to the SHA special account after this date they will not satisfy the Superannuation Choice of Fund law or reduce an employer's liability to the superannuation guarantee charge.



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Whilst the 2005 budget measures have proposed changes to the surcharge legislation for contributions and termination payments made after 30 June 2005, reporting and assessment requirements in respect of contributions and termination payments made before 1 July 2005 remain unchanged.

Tax practitioners should also refer to the 2005–06 tax agent lodgment program for superannuation reporting and lodgment dates.

- Please refer to [notes](#) for further information.

Notes

- Public holidays, weekends and due dates: Under the Taxation Administration Act 1953, where a due date for lodgment of an approved form and/or payment of a tax debt falls on a day that is not a business day (that is, the due date is a Saturday, a Sunday or a public holiday), lodgment and/or payment may be made on the first business day after the due date without incurring a penalty or general interest charge.
- Fund income tax and regulatory return: The earliest due date for lodgment of the 2005 Fund income tax and regulatory return for a fund whose year of income ends on 30 June 2005 is 31 October 2005. For a fund whose income year ends on a day in lieu of 30 June 2005 the due date for lodgment is the 15th day of the 7th month after the end of their income year. As in previous years the Tax Office will issue a letter outlining the lodgment and payment due dates

for the 2005 Fund income tax return. The letters will issue approximately eight weeks before the lodgment due date.

- Superannuation entities are required to lodge a Fund income tax and regulatory return for each year of operation, including the year the fund is wound up.
- Self-managed superannuation funds (SMSFs) regulated by the Tax Office and Small APRA Funds (SAFs) regulated by APRA that meet the definition of a self assessing superannuation provider for superannuation surcharge purposes have the option of lodging their member contributions statement (MCS) with their fund income tax return. Any liability must be paid within seven days of lodgment.
- Self assessing superannuation providers for surcharge purposes must:
 - have fewer than five members
 - hold contributed amounts in relation to those members for the income year
 - be able to calculate the adjusted taxable income for each of those members for the income year
 - be able to calculate the surchargeable contributions, the rate and amount of surcharge that applies and the surcharge payable for each member whose adjusted taxable income is greater than the surcharge threshold
 - lodge their MCS by electronic transmission, but no later than the day on which the superannuation fund is required to lodge its income tax return, and
 - pay the total amount of surcharge calculated for all members within seven days of lodgment of the MCS.
- Self managed superannuation funds must lodge their regulatory return as required under the *Superannuation Industry (Supervision) Act 1993* on the same day as their income tax return.
- Trustees of self managed superannuation funds must pay the annual \$45 supervisory levy to the Tax Office upon lodgment of their combined annual income tax return and regulatory return.
- The audit report for self managed superannuation funds must be completed by the day before the income tax and regulatory return is due.
- Superannuation funds pay tax under the pay as you go (PAYG) system. PAYG instalments are notified on the activity statement. Lodgment of the activity statement and payment of any net amount must be made on or before the due date for lodgment.

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