



## BUSINESS BULLETIN SUMMER 2011- 2012

### Key Lodgement Dates for Business

#### Australian Taxation Office

- 21 December 2011: November Instalment Activity Statement due for lodgement and payment
- 28 January 2012: Final date for payment of December Quarter Superannuation for staff
- 28 February 2012: December Quarter Business Activity Statement due for lodgement and payment
- 21 February 2012: January Instalment Activity Statement due for lodgement and payment

Additional obligations may exist depending on business specifics.

Please note that all payments to the Tax Office can now be made electronically via Bpay, with all required details located on the reverse of the payment slip. Zammit Partners is able to download and email necessary Bar Codes, EFT and BPay details, should these be required.

#### Land Tax

All owners of land in New South Wales need to be aware that Land Tax is levied on land owned on 31 December, 2011. Exemptions apply to the principal place of residence and the first \$396,000 of taxable land (unimproved capital value).

Our office should be contacted if you are unsure of your Land Tax liabilities.

***This is general information only. Specific personal advice should be sought prior to action being taken.***