

YOUR COMPANY NAME HERE - 2009

NOTES

	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S									
JANUARY				1 New Years Day	2	3	4	5	6	7	8	9	10	11	12	13	14	15 Due date for lodgment of income tax returns for companies, superannuation funds and trusts that levy taxable large/medium business debts in the prior year and are not required to stop work.	16	17	18	19	20	21	22	23	24	25	26 Australia Day School Holidays Finish	27	28 Due date for payment of super contributions	29	30	31			
FEBRUARY							1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21 January 2009 monthly activity statements: final date for lodgment and payment.	22	23	24	25	26	27	28 Income tax return lodgment and payment due date for self-preparing entities that were not due at an earlier date. Oct08 to Dec08 Or BAS Due	29	30	31
MARCH	30	31 Income tax return and payment for superannuation funds with total income in excess of \$2 million in latest prior lodged accounts (larger medium business taxpayers)					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21 February 2009 monthly activity statements: final date for lodgment and payment.	22	23	24	25	26	27	28	29		
APRIL			1	2	3	4	5	6	7	8	9	10	11	12	13 Easter Monday	14	15	16	17	18	19	20	21	22	23	24	25 ANZAC Day	26	27 School Holidays Finish	28 Last day for super guarantee contributions to be made for superannuation provider for quarter 3 2008-09 (1 January - 31 March. Jan09 to Mar09 Or BAS Due	29	30					
MAY					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21 Due date for lodgment of 2009 fringe benefits tax (FBT) return & payment if required if doing payroll April 2009 monthly activity statements: final date for lodgment and payment.	22	23	24	25	26	27	28	29	30	31		
JUNE	1	2	3	4	5	6	7	8 Queen's Birthday	9	10	11	12	13	14	15	16	17	18	19	20	21 May 2009 monthly activity statements: final date for lodgment and payment.	22	23	24	25	26	27	28	29	30	31						
JULY			1	2	3	4	5	6	7	8	9	10	11	12	13 School Holidays Commence	14	15	16	17	18	19	20	21	22	23	24 School Holidays Finish	25	26	27	28	29	30	31				
AUGUST	31					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21 July 2009 monthly activity statements: final date for lodgment and payment.	22	23	24	25	26	27	28	29	30		
SEPTEMBER		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21 August 2009 monthly activity statements: final date for lodgment and payment.	22	23	24	25	26	27	28	29	30						
OCTOBER				1	2	3	4	5 School Holidays Commence Labour Day (ACT, NSW)	6	7	8	9	10	11	12	13	14	15	16 School Holidays Finish	17	18	19	20	21	22	23	24	25	26	27	28 Jul09 to Sep09 Or BAS Due	29	30	31 Due date for lodgment of personal tax returns if not using a tax agent			
NOVEMBER	30						1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21 October 2009 monthly activity statements: final date for lodgment and payment.	22	23	24	25	26	27	28	29		
DECEMBER		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21 School Holidays Commence	22	23	24	25 Christmas Day	26 Boxing Day	27	28	29	30	31					

Superannuation Guarantee

2008/2009 – 9%

No Super Guarantee if earnings <\$450 per month

Payroll Tax Rate - From January 2009, Threshold = \$623,000, Rate = 5.75%

Land Tax Rate 2008 - 1.6% plus \$100 of land values in excess of \$359,000 (Land values over current and last 2 years are averaged)

Concessional Cap limits

2008 - less than 50 years of age - \$50,000 per annum

2008 to 2012 - over 50 years of age - a transitional cap of \$100,000 per annum

YOUR LOGO

Your Company Name

Your Address
Your Contact Details

Transfer of Land or Business

how duty is calculated

Dutiable value of the dutiable property subject to the dutiable Transaction	Rate of Duty
\$0 – \$14,000	\$1.25 for every \$100 or part of the dutiable value
\$14,001 – \$30,000	\$175 plus \$1.50 for every \$100 or part, by which the dutiable value exceeds \$14,000
\$30,001 – \$80,000	\$415 plus \$1.75 for every \$100 or part, by which the dutiable value exceeds \$30,000
\$80,001 – \$300,000	\$1,290 plus \$3.50 for every \$100 or part, by which the dutiable value exceeds \$80,000
\$300,001 – \$1m	\$8,990 plus \$4.50 for every \$100 or part, by which the dutiable value exceeds \$300,000
over \$1m	\$40,490 plus \$5.50 for every \$100 or part, by which the dutiable value exceeds \$1,000,000

Tax rates 2007 – 2008

Taxable Income	Tax on this Income
\$1 – \$6,000	NIL
\$6,001 – \$30,000	15c for each \$1 over \$6,000
\$30,001 – \$75,000	\$3,600 plus 30c for each \$1 over \$30,000
\$75,001 – \$150,000	\$17,100 plus 40c for each \$1 over \$75,000
\$150,001 and over	\$47,100 plus 45c for each \$1 over \$150,000

The above rates do not include the Medicare levy of 1.5%

Tax rates 2008 – 2009

Taxable Income	Tax on this Income
\$1 – \$6,000	NIL
\$6,001 – \$34,000	15c for each \$1 over \$6,000
\$34,001 – \$80,000	\$4,200 plus 30c for each \$1 over \$34,000
\$80,001 – \$180,000	\$18,000 plus 40c for each \$1 over \$80,000
\$180,001 and over	\$58,000 plus 45c for each \$1 over \$180,000

The above rates do not include the Medicare levy of 1.5%