YOUR LOGO

Your Company Name

Your Address
Your Contact Details

PUBLIC HOLIDAYS

New Years Day..... 1st January 2009
Australia Day .....26th January 2009
Good Friday .....10th April 2009
Easter Monday.....13th April 2009
Anzac Day.....25th April 2009
Queen's Birthday .....8th June 2009
Labour Day ..... 5th October 2009
Christmas Day .....25th December 2009
Boxing Day.....26th December 2009

CALENDAR FOR 2009

JANUARY

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

MARCH

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY

S	M	T	W	T	F	S
31					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

JUNE

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

JULY

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

AUGUST

S	M	T	W	T	F	S
30	31					1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

SEPTEMBER

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

OCTOBER

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

NOVEMBER

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

DECEMBER

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

SCHOOL HOLIDAYS

Mon 22 Dec .....Mon 26th Jan 2009
Fri 10th April.....Fri 24th Apr 2009
Mon 13th July.....Fri 24th July 2009
Mon 5th Oct.....Fri 16th Oct 2009
Mon 21st Dec .....Tue 26th Jan 2010

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

Key Financial Dates

January
15 Due date for lodgment of income tax returns for companies, superannuation funds and trusts that were taxable large/medium business clients in the prior year and are not required to lodge earlier.
28 Due date for payment of super contributions.

February
21 January 2009 monthly activity statements: final date for lodgment and payment.
28 Income tax return lodgment and payment due date for self-preparing entities that were not due at an earlier date. Oct08 to Dec08 Qtr BAS Due. Due date for lodging Income Tax Returns for new SMSF Funds.

March
21 February 2009 monthly activity statements: final date for lodgment and payment.
31 Income tax return and payment for superannuation funds with total income in excess of $2 million in latest year lodged (excluding large/medium business taxpayers).

April
28 Last day for super guarantee contributions to be made to a superannuation provider for quarter 3 2008-09 (1 January – 31 March). Jan09 to Mar09 Qtr BAS Due

May
21 Due date for lodgment of 2009 fringe benefits tax (FBT) return & payment if required if doing yourself. April 2009 monthly activity statements: final date for lodgment and payment.
28 Due date for lodgment of 2009 fringe benefits tax (FBT) return and payment if required if being prepared by Tax Agent.

June
21 May 2009 monthly activity statements: final date for lodgment and payment.
30 End of financial year.

July
28 Apr09 to Jun09 Qtr BAS due. Due date for payment of Super Contributions.

August
21 July 2009 monthly activity statements: final date for lodgment and payment.

September
21 August 2009 monthly activity statements: final date for lodgment and payment.

October
28 Jul09 to Sep09 Qtr BAS Due. Due date for payment of super contributions
31 Due date for lodging personal tax returns if not using a tax agent

November
21 October 2009 monthly activity statements: final date for lodgment and payment.

December
21 November 2009 monthly activity statements: final date for lodgment and payment.

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%

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