



Due date for SBSCH payments

- <https://www.ato.gov.au/Tax-professionals/Newsroom/Superannuation/Due-date-for-SBSCH-payments/>
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Due date for SBSCH payments

If your clients use the Small Business Superannuation Clearing House (SBSCH), remind them that for 2019–20, super payments need to be accepted by the SBSCH by 23 June 2020 to allow time for the employees' super funds to receive the payments by 30 June. It is important to meet this timeframe as the timing of the payments may impact the individual tax position of employees.

For the purpose of claiming a tax deduction, superannuation payments are only considered to be paid once they have been processed and received by the employees' super funds, not the date the SBSCH accepts the payments.

However, in late 2019 a draft Practical Compliance Guide (PCG) was issued for consultation, which has now been finalised and published as PCG 2020/6.

With the finalisation of PCG 2020/6, where the conditions in the Guideline are satisfied, the Commissioner will not apply compliance resources to determine which income year employers are entitled to claim income tax deductions for super contributions made through the SBSCH provided your client makes the payment to the SBSCH before close of business on the last business day on or before 30 June.

Before your clients make super payments, they should confirm with their employees that their super fund details are correct in their SBSCH account, and make necessary updates as soon as possible. Please refer to the conditions in the PCG in regards to providing all relevant information to allow the SBSCH to process the payments.

Incorrect details may have an impact on the applicability of the PCG to your employers' circumstances.

The due date for quarterly super guarantee (SG) payments has not changed. The next quarterly due date is 28 July 2020.

Find out about:

- [SBSCH Practical Compliance Guide](#)
- [SBSCH PCG Compendium](#)
- [SBSCH system status](#)
- [Accessing the SBSCH](#)
- [SBSCH troubleshooting](#)
- [SBSCH terms and conditions](#)

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