



e-News

Monday, 2nd March 2026

Newsletter No 186

The SBSCH is closing soon - do these things now before it's too late!



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Australian Taxation Office

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**The Small Business
Superannuation Clearing
House is closing**

Payday Super is coming very soon! It starts on 1 July 2026. For those of you who haven't heard of Payday Super, here's a quick explanation:

At the moment, most employers pay Superannuation Guarantee (SG) quarterly.

Under Payday Super:

- You must calculate SG each pay run as usual.
- Super contributions must reach your employee's super fund within 7 business days of each payday (within NOT on)
- SG is calculated as 12% of an employee's qualifying earnings (QE), which is a new term that brings together ordinary time earnings (OTE) and other payments.

So instead of one quarterly superannuation due date, every pay run has its own super due date.

ATO Super Clearing House (SBSCH) is Closing

As part of the Payday Super reform, the SBSCH is closing. It is not accepting new registrants any more. The closure will happen on 30th June 2026. From 1 July 2026, you will not be able to access your super records from the SBSCH.

What you need to do right now

If you're an employer, you need to do these things right now:

- **Switch to an alternative super processing method.** This may include using individual super fund employer services; contact your super fund/s if this is something that interests you. You could also use the super functionality within your accounting software - check with your provider if you're unsure if this is available. Failing these methods, you could check the [SuperStream Product Register](#) for payroll software and service providers.
- **Download your records before 1 July 2026.** You need to log into your account in the SBSCH and download all super records. After June 30 2026, if you haven't downloaded your records, it will be too late and you won't be able to access them. Remember, you must keep all payroll records for a minimum of 7 years. Here are the instructions for downloading your records (from ATO website):

Download your employee payment transaction history

1. Navigate to the **Payment Instruction** tab, then the **Historical** tab.
2. Select the relevant period to display the details of the **Payment** instructions for selected dates.
3. Select the **Print friendly version** button.
4. Save the files securely for future reference.

Download your employee details

1. Navigate to the **Employees** tab.
2. Filter for **All**, **Active** or **Inactive** employees.
3. Scroll to the bottom of the page and update the **Results per page** drop down to 100.
 - a. If you have more than 100 employee records you will need to repeat these steps. Use the **Page** navigation below the list of employees to view the next page of employees.
4. Select the **down arrow** beside each displayed employee record.

Note: the employee's Unique Superannuation Identifier (USI) may display as 'Not provided' even if you have done so. If you need the employee's USI you will need to speak to them.

5. Access printer options from your internet browser.
6. Select the appropriate option to **Print to a PDF file**.
7. Save the PDF file for use when manually transferring employee super fund details into your chosen clearing house or payroll software.

In Other Bookkeeping_BAS News...

Can I Claim the GST on That page updated: Some new information has been updated in relation to vouchers and GST.

Next BAS due date: The next quarterly BAS for **Jan to March 2026**, is due by **28th April 2026 if lodging by paper**. If lodging via online services or your tax agent, then the due date is **26th May 2026**.

Next IAS due date: The February 2026 Business Activity Statement is due by **23rd March 2026**.

Next Super due date: The Q3 2025-26 SG is due **by 28th April 2026**.

Fuel Tax Rates July 2025 to 30 June 2026: You need to use the FTR that applies on the date you purchased the fuel. Read more [here](#).

ATO Super Clearing House to close: The SBSCH is closing on 1 July 2026. Read [more here](#) from the ATO.

PayDay Super is now Law: [Payday Super will begin 1st July 2026.](#)

PayDay Super Resources: Find some resources from the ATO to help you get ready for Payday Super [here](#).

Late Super Payment Offset no longer available: Late payment offset (LPO) can't be used after [quarter ending 31 March 2026](#).

Fixed Term Contract Information Statement: There have been changes to the additional fixed term contract exceptions. [The Fixed Term Contract Information Statement was updated on 1 November 2025 to reflect these changes.](#)

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GST registration is mandatory in certain situations. Find out if you should register or not in this blog.

What is a BAS Service?

What is a BAS Service?

Bookkeeping vs BAS Services and why the difference matters.



Payday Super Legislation is Now Law: What Employers Need to Know

Payday Super starts on 1 July 2026. If you're an employer, this blog will help you understand how Payday Super will affect



Navigating Annual Leave & Public Holidays – What Employers & Employees Need to Know

Every year, as we approach the Christmas break, I like to remind employers and

your payroll processes and cash flow.

employees about their rights and responsibilities in terms of taking leave and how this relates to public holidays. This blog will address this issue and help you all plan your payroll for the upcoming festive season.

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