



Due Dates - May 2017

Date	Obligation
15 May	<p>2016 tax returns for all other entities that did not have to lodge earlier (including all remaining consolidated groups), and are not eligible for the 5 June 2017 concession.</p> <p>Due date for: lodging company and super funds to pay if required.</p> <p>Note: Individuals and trusts in this category to pay as advised on their notice of assessment</p>
21 May	<p>Lodge and pay April 2017 monthly activity statement.</p> <p>Final date for appointing a tax agent for an FBT role. You must tell us who your new clients are by this date to make sure they receive the lodgment and payment concessions for their fringe benefits tax returns.</p> <p>Lodge <i>Fringe benefits tax annual return</i> (if lodging by paper).</p>
26 May	<p>Lodge and pay eligible quarterly activity statement for quarter 3, 2016–17 if you lodge using: electronic lodgment service (ELS) electronic commerce interface (ECI) Tax Agent Portal BAS Agent Portal practitioner lodgment service (PLS).</p>
28 May	<p>Pay <i>Fringe benefits tax annual return</i>.</p> <p>Lodge the <i>Superannuation guarantee charge statement – quarterly</i> (NAT 9599) and pay the super guarantee charge for quarter 3, 2016–17 if the employer did not pay enough contributions on time.</p> <p>Employers who lodge a <i>Superannuation guarantee charge statement – quarterly</i> (NAT 9599) can choose to offset contributions they paid late to a fund against their super guarantee charge for the quarter. They will still have to pay the remaining super guarantee charge to us.</p> <p>Note: The super guarantee charge is not tax deductible</p> <p>For help with working out the super guarantee charge and preparing the <i>Superannuation guarantee charge statement – quarterly</i>, use our Super guarantee charge statement and calculator tool.</p>