



DUE DATES – MAY 2014

DATE	OBLIGATION
15 May	<p>2013 income 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 2014 concession.</p> <p>Due date for:</p> <ul style="list-style-type: none">• lodging• company and super funds to pay where required <p>Note: individuals and trusts in this category to pay as per their notice of assessment.</p>
21 May	<p>April 2014 monthly activity statement – due date for lodging and paying.</p> <p>Final date for appointing a tax agent for a fringe benefits tax 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>Fringe benefits tax annual return – due date for lodgment (if lodging by paper).</p>
26 May	<p>Eligible quarterly activity statement, quarter 3, 2013–14 – due date for lodging and paying if you lodge via any of the following:</p> <ul style="list-style-type: none">• electronic commerce interface (ECI)• electronic lodgment service (ELS)• Tax Agent Portal• BAS Agent Portal <p>Standard Business Reporting.</p>



28 May

Fringe benefits tax annual return – due date for payment.

Due date for lodging the *Superannuation guarantee charge statement – quarterly* (NAT 9599) and paying the super guarantee charge for quarter 3, 2013–14 if the employer did not pay enough contributions on time.

Employers who lodge a *Superannuation guarantee charge statement – quarterly* 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.

Note: The super guarantee charge is not tax deductible.

For help with working out the super guarantee charge and preparing the *Superannuation guarantee charge statement – quarterly*, use our [Super guarantee charge statement and calculator tool](#).