

## DUE DATES – JUNE 2014

DATE	OBLIGATION
5 June	<p>Income tax return lodgment, including companies and super funds where the return is not required earlier and both of the following criteria are met:</p> <ul style="list-style-type: none"> <li>• non-taxable or refund as per latest year lodged</li> <li>• non-taxable or receiving a refund in the current year.</li> </ul> <p>This is for all entities with a lodgment end date of 15 May 2014, excluding large/medium business taxpayers and head companies of consolidated groups.</p>
	<p>Income tax returns due for individuals and trusts with a lodgment end date of 15 May 2014 provided they also pay any liability due by this date.</p> <p><b>Note:</b> This is not a lodgment end date but a concessional arrangement where you will not have to pay failure to lodge on time (FTL) penalties if you lodge and pay by this date.</p>
21 June	May 2014 monthly activity statement – due date for lodging and paying.
25 June	2014 fringe benefits tax annual return – lodgment due date for tax agents (if lodging electronically). Payment (if required) is due 28 May.
30 June	<p>Last day for appointing a registered agent for an activity statement role. You must tell us who your new clients are by this date to make sure their quarter 4 activity statements are linked to you.</p>
	Super guarantee contributions must be paid by this date to qualify for a tax deduction in the 2013–14 financial year.