



## Due Dates - June 2015

Date	Obligation
5 June	<p>Tax return lodgment, including companies and super funds where the tax return is not required earlier and both of the following criteria are met:</p> <ul style="list-style-type: none"><li>• non-taxable or a credit assessment as at latest year lodged</li><li>• non-taxable or receiving a credit assessment in the current year.</li></ul> <p>This is for all entities with a lodgment end date of 15 May 2015, excluding large/medium taxpayers and head companies of consolidated groups.</p>
	<p>Tax returns due for individuals and trusts with a lodgment end date of 15 May 2015 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 2015 monthly activity statement – due date for lodging and paying.
25 June	2015 fringe benefits tax annual return – lodgment due date for tax agents (if lodging electronically). Payment (if required) is due 28 May.
30 June	Super guarantee contributions must be paid by this date to qualify for a tax deduction in the 2014–15 financial year.