



Due Dates - May 2018

Date	Obligation
15 May	<p>Lodge 2017 tax returns for all entities that did not have to lodge earlier (including all remaining consolidated groups), and are not eligible for the 5 June 2018 concession.</p> <p>Due date for:</p> <ul style="list-style-type: none">• companies and super funds to pay if required. <p>Note: Individuals and trusts in this category pay as advised on their notice of assessment.</p>
21 May	<p>Lodge and pay April 2018 monthly activity statement.</p> <p>Final date to add new FBT clients to your client list to ensure they receive the lodgment and payment concessions for their fringe benefits tax returns. Lodge <i>Fringe benefits tax annual return</i> (if lodging by paper).</p>
26 May	<p>Lodge and pay eligible quarter 3, 2017–18 activity statements if you lodge electronically.</p>
28 May	<p>Pay <i>Fringe benefits tax annual return</i>.</p> <p>Lodge and pay quarter 3, 2017–18 <i>Superannuation guarantee charge statement – quarterly</i> (NAT 9599) if the employer did not pay enough contributions on time.</p> <p>Employers lodging 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 still have to pay the remaining super guarantee charge.</p> <p>Note: The super guarantee charge is not tax deductible.</p> <p>Use our Super guarantee charge statement and calculator tool to work out the super guarantee charge and to help prepare the <i>Superannuation guarantee charge statement – quarterly</i>.</p>