



Due Dates - June 2018

Date	Obligation
5 June	Lodge tax return for all entities with a lodgment due date of 15 May 2018 if the tax return is not required earlier and both of the following criteria are met: <ul style="list-style-type: none">• non-taxable or a credit assessment in latest year lodged• non-taxable or receiving a credit assessment in the current year. <p>Note: This includes companies and super funds, but excludes large/medium taxpayers and head companies of consolidated groups.</p>
	Lodge tax returns due for individuals and trusts with a lodgment due date of 15 May 2018 provided they also pay any liability due by this date. <p>Note: This is not a lodgment due date but a concessional arrangement where failure to lodge on time (FTL) penalties will not apply if you lodge and pay by this date.</p>
21 June	Lodge and pay May 2018 monthly activity statement.
25 June	Lodge 2018 <i>Fringe benefits tax annual return</i> 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 2017–18 financial year.