



Due Dates - July 2018

21 July

- Lodge and pay June 2018 monthly business activity statement.
- Lodge and pay quarter 4, 2017–18 *PAYG instalment activity statement* for head companies of consolidated groups.

28 July

- Lodge and pay quarter 4, 2017–18 activity statement if lodging by paper.
- Pay quarter 4, 2017–18 instalment notice (form R, S or T). Lodge the notice only if you vary the instalment amount.
- Make super guarantee contributions for quarter 4, 2017–18 to funds by this date.

Employers who do not pay minimum super contributions for quarter 4 by this date must pay the super guarantee charge and lodge a *Superannuation guarantee charge statement – quarterly* (NAT 9599) by 28 August 2018.

Note: The super guarantee charge is not tax deductible

31 July

- Lodge *TFN report* for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 4, 2017–18.
- Lodge *Venture capital deficit tax return* for June balancers.
- Lodge *Franking account return* for 30 June balancers if there is an amount payable.
- Lodge *Early stage innovation company report*.