



moran

CHARTERED ACCOUNTANTS

Where it all comes together

Due Dates - September 2018

21 September

- Lodge and pay August 2018 monthly business activity statement.

30 September

- Lodge PAYG withholding payment summary annual report if prepared by a BAS agent or tax agent.

If a payer has only closely held payees and their tax agent helps prepare their report, they may be eligible for a concession to lodge this report by the due date of their tax return.

- Lodge *Annual TFN withholding report 2018* if a trustee of a closely held trust has been required to withhold amounts from payments to beneficiaries.