



Due Dates - October 2018

21 October

- Pay annual *PAYG instalment notice* (Form N). Lodge only if you vary the instalment amount or use the rate method to calculate the instalment.
- Lodge and pay quarter 1, 2018–19 *PAYG instalment activity statement* for head companies of consolidated groups.
- Lodge and pay September 2018 monthly business activity statement.

28 October

- Lodge and pay quarter 1, 2018–19 activity statement if lodging by paper. Pay quarter 1, 2018–19 instalment notice (form R, S, or T). Lodge the notice only if you vary the instalment amount.
- Make super guarantee contributions for quarter 1, 2018–19 to funds by this date.

Employers who do not pay minimum super contributions for quarter 1 by this date must pay the super guarantee charge and lodge a *Superannuation guarantee charge statement – quarterly* (NAT 9599) by 28 November 2018.

Note: The super guarantee charge is not tax deductible

- Lodge and pay annual activity statement for TFN withholding for closely held trusts where a trustee withheld amounts from payments to beneficiaries during the 2017–18 income year.

31 October

- Final date to add new clients to your client list to ensure their 2018 tax return is covered by the lodgment program.

Note: The lodgment program is a concession to registered agents. We can ask for documents to be lodged earlier than the concessional due dates.

- Lodge tax returns for all entities if one or more prior year returns were outstanding as at 30 June 2018.

Note: This means all prior year returns must be lodged, not just the immediate prior year.

If all outstanding prior year returns have been lodged by 31 October 2018, the lodgment program due dates will apply to the 2018 tax return.

SMSFs in this category must lodge their complete *Self-managed superannuation fund annual return* by this date.

- Lodge and pay *Self-managed superannuation fund annual return* (NAT 71226) for (taxable and non-taxable) new registrant SMSF if we have advised the SMSF that the first year return has a 31 October 2018 due date.
- Lodge tax return for all entities prosecuted for non-lodgment of prior year returns and advised of a lodgment due date of 31 October 2018:

- Some prosecuted clients may have a different lodgment due date – refer to the letter you received for the applicable due date.
- Payment (if required) for individuals and trusts in this category is due as advised in their notice of assessment.
- Payment (if required) for companies and super funds in this category is due on 1 December 2018.

SMSFs in this category must lodge their complete *Self-managed superannuation fund annual return* (NAT 71226) by this date.

- Lodge *Annual investment income report* (AIIR).
- Lodge Departing Australia superannuation payments (DASP) annual report.
- Lodge *Franking account tax return* when both the:
 - return is a disclosure only (no amount payable)
 - taxpayer is a 30 June balancer.
- Lodge *PAYG withholding annual report no ABN withholding* (NAT 3448).
- Lodge *PAYG withholding from interest, dividend and royalty payments paid to non-residents – annual report* (NAT 7187). This report advises amounts withheld from payments to foreign residents for:
 - interest and unfranked dividend payments that are not reported on an *Annual investment income report* (AIIR)
 - royalty payments.
- Lodge *PAYG withholding annual report – payments to foreign residents*(NAT 12413). This report advises amounts withheld from payments to foreign residents for:
 - entertainment and sports activities
 - construction and related activities
 - arranging casino gaming junket activities.
- Lodge lost members report for the period 1 January – 30 June 2018.
- Lodge *TFN report* for closely held trusts for TFNs quoted to a trustee by beneficiaries in quarter 1, 2018–19