

Due Dates - April 2019

21 April

- Lodge and pay quarter 3, 2018–19 *PAYG instalment activity statement* for head companies of consolidated groups.
- Lodge and pay March 2019 monthly business activity statement.

28 April

- Lodge and pay quarter 3, 2018–19 activity statement if lodging by paper.
- Pay quarter 3, 2018–19 instalment notice (form R, S or T). Lodge the notice only if you are varying the instalment amount.
- Make super guarantee contributions for quarter 3, 2018–19 to the funds by this date.

Employers who do not pay minimum super contributions for quarter 3 by this date must pay the super guarantee charge and lodge a *Superannuation guarantee charge statement – quarterly* (NAT 9599) by 28 May 2019.

Note: The super guarantee charge is not tax deductible.

30 April

- Lodge *TFN report* for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 3, 2018–19.
- Lodge lost members report for the period 1 July 2018 to 31 December 2018.