

## Due Dates - May 2019

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### 15 May

- Lodge 2018 tax returns for all entities that did not have to lodge earlier (including all remaining consolidated groups), and are not eligible for the 5 June 2019 concession.

Due date for companies and super funds to pay if required.

**Note:** Individuals and trusts in this category pay as advised on their notice of assessment.

### 21 May

- Lodge and pay April 2019 monthly business activity statement.
- Final date to add new FBT clients to your client list to ensure they receive the lodgment and payment concessions for their fringe benefits tax returns.

Lodge and pay *Fringe benefits tax annual return* if lodging by paper.

### 26 May

- Lodge and pay eligible quarter 3, 2018–19 activity statements if you lodge electronically.

### 28 May

- Pay *Fringe benefits tax annual return* if lodging electronically.
- Lodge and pay quarter 3, 2018–19 *Superannuation guarantee charge statement - quarterly* (NAT 9599) if the employer did not pay enough contributions on time.

Employers who lodge a *Superannuation guarantee charge statement - quarterly* can choose to offset contributions they paid late to a fund against their super guarantee charge for the quarter. They still have to pay the remaining super guarantee charge.

**Note:** The super guarantee charge is not tax deductible.

Use our Super guarantee charge statement and calculator tool to work out the super guarantee charge and prepare the *Superannuation guarantee charge statement – quarterly*.