



Due Dates - June 2019

5 June

- Lodge tax return for all entities with a lodgment due date of 15 May 2019 if the tax return is not required earlier and both of the following criteria are met:
 - non-taxable or a credit assessment in latest year lodged
 - non-taxable or receiving a credit assessment in the current year.

Note: This includes companies and super funds, but excludes large/medium taxpayers and head companies of consolidated groups.

- Lodge tax returns due for individuals and trusts with a lodgment due date of 15 May 2019 provided they also pay any liability due by this date.

Note: This is not a lodgment due date but a concessional arrangement where failure to lodge on time (FTL) penalties will not apply if you lodge and pay by this date.

21 June

- Lodge and pay May 2019 monthly business activity statement.

25 June

- Lodge 2019 *Fringe benefits tax annual return* for tax agents if lodging electronically. Payment (if required) is due 28 May.

30 June

- Super guarantee contributions must be paid by this date to qualify for a tax deduction in the 2018–19 financial year.