

## DUE DATES

# April 2020

## 21 April

- Lodge and pay quarter 3, 2019–20 *PAYG instalment activity statement* for head companies of consolidated groups.
- Lodge and pay March 2020 monthly business activity statement.

## 28 April

- Lodge and pay quarter 3, 2019–20 activity statement if lodging by paper.
- Pay quarter 3, 2019–20 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, 2019–20 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 2020.

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, 2019–20.
- Lodge lost members report for the period 1 July 2019 to 31 December 2019.

# May 2020

## 15 May

- Lodge 2019 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 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 2020 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, 2019–20 activity statements if you lodge electronically.

## 28 May

- Pay *Fringe benefits tax annual return* if lodging electronically.
- Lodge and pay quarter 3, 2019–20 *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*.

# June 2020

## 5 June

- Lodge tax return for all entities with a lodgment due date of 15 May 2020 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 2020 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 2020 monthly business activity statement.

## 25 June

- Lodge 2020 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 2019–20 financial year.

## Reference

Office, A. T. (2019-2020). *ATO/Tax professionals/Prepare & lodge/Due dates*. Retrieved from ATO: <https://www.ato.gov.au/tax-professionals/prepare-and-lodge/due-dates/>