

## DUE DATES

# July 2019

## 21 July

- Lodge and pay June 2019 monthly business activity statement.
- Lodge and pay quarter 4, 2018–19 *PAYG instalment activity statement* for head companies of consolidated groups.

## 28 July

- Lodge and pay quarter 4, 2018–19 activity statement if lodging by paper.
- Pay quarter 4, 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 4, 2018–19 to funds by this date.

Employers who do not pay minimum super contributions for quarter 4 by this date must pay the super guarantee charge and lodge a *Superannuation guarantee charge statement – quarterly* (NAT 9599) by 28 August 2019.

Note: The super guarantee charge is not tax deductible.

## 31 July

- Lodge *TFN report* for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 4, 2018–19.
- Lodge *Venture capital deficit tax return* for June balancers.
- Lodge *Franking account return* for 30 June balancers if there is an amount payable.
- Lodge *Early stage innovation company report*.

# August 2019

## 14 August

- Lodge *PAYG withholding payment summary annual report* for:
  - large withholders whose annual withholding is greater than \$1 million
  - payers who have no tax agent or BAS agent involved in preparing the report.

## 21 August

- Lodge and pay July 2019 monthly business activity statement.

## 25 August

- Lodge and pay quarter 4, 2018–19 activity statement if you lodge electronically.

## 28 August

- Lodge and pay quarter 4, 2018–19 *Superannuation guarantee charge statement – quarterly* 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*.

- Lodge *Taxable payments annual report*.

# September 2019

## 21 September

- Lodge and pay August 2019 monthly business activity statement.

## 30 September

- Lodge PAYG withholding payment summary annual report if prepared by a BAS agent or tax agent.

If a payer has only closely held payees and their tax agent helps prepare their report, they may be eligible for a [concession](#) to lodge this report by the due date of their tax return.

- Lodge *Annual TFN withholding report 2019* if a trustee of a closely held trust has been required to withhold amounts from payments to beneficiaries. (Office, 2019-2020)
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## 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/>