



2018-19 KEY LODGEMENT DUE DATES

Month	Due Date	Lodgment Obligation	
JULY	21-Jul-18	→ Business Activity Statement (BAS) due (June 2018)	
		→ Monthly Instalment Activity Statement (IAS) due (June 2018)	
	23-Jul-18	→ Annual reconciliation lodgment and payment for the FY 2017/18 (Payroll Tax) NSW / VIC / QLD	
		27-Jul-18	→ Quarterly Superannuation Guarantee (SG) Contribution due (April - June 2018)
		30-Jul-18	→ Quarterly Business Activity Statement (BAS) due (April - Jun 2018)
AUGUST	14-Aug-18	→ Quarterly Instalment Activity Statement (IAS) due (April - June 2018)	
		→ Quarterly PAYG Instalment (PAYG) due (April - June 2018)	
		→ Lodge TFN report for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 4, 2017-18	
		→ Lodge Early Stage Innovation company report (ESIC)	
		→ PAYGW Payment Summary Annual Report (2018 FY)	
AUGUST	21-Aug-18	→ Monthly BAS (July 2018)	
		→ Monthly IAS (July 2018)	
	28-Aug-18	→ Taxable Payments Annual Report (2018 FY) - Building & Construction Industry	
SEPTEMBER	21-Sep-18	→ Monthly BAS (Aug 2018)	
		→ Monthly IAS (Aug 2018)	
		→ Annual TFN withholding report 2018 if a trustee of a closely held trust has been required to withhold amounts from payments to beneficiaries	



OCTOBER	22-Oct-18	<ul style="list-style-type: none"> → Monthly BAS (Sep 2018) → Monthly IAS (Sep 2018) → Quarterly PAYGI Consolidated Activity Statement (CAS) (Sep 2018) → Annual PAYGI Notice (2018 FY)
	28-Oct-18	<ul style="list-style-type: none"> → Quarterly BAS (Jul - Sep 2018) → Quarterly IAS / PAYGI Notice (Jul - Sep 2018) → Quarterly SG (Jul - Sep 2018)
	31-Oct-18	<ul style="list-style-type: none"> → Individual income tax return (2018 FY) → Lodge and pay Self-managed superannuation fund annual report for (taxable and non-taxable) new registrant SMSF if the ATO advised that the first year return has a 31 Oct due date → Lodge TFN report for closely held trusts for TFNs quoted to a trustee by beneficiaries in quarter 1, 2018-19
NOVEMBER	21-Nov-18	<ul style="list-style-type: none"> → Monthly BAS (Oct 2018) → Monthly IAS (Oct 2018)
	30-Nov-18	<ul style="list-style-type: none"> → EMDG Lodgment due date
DECEMBER	03-Dec-18	<ul style="list-style-type: none"> → Large non-individual income tax returns (2018 FY) → (taxable in 2017 FY)
	21-Dec-18	<ul style="list-style-type: none"> → Monthly BAS (Nov 2018) → Monthly IAS (Nov 2018)



JANUARY	21-Jan-19	<ul style="list-style-type: none"> → Monthly BAS (Dec 2018) → Monthly IAS (Dec 2018) → Quarterly PAYGI CAS (Dec 2018)
	28-Jan-19	<ul style="list-style-type: none"> → Quarterly SG (Dec 2018)
	31-Jan-19	<ul style="list-style-type: none"> → Lodge TFN report for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 2, 2018-19
FEBRUARY	21-Feb-19	<ul style="list-style-type: none"> → Monthly BAS (Jan 2019) → Monthly IAS (Jan 2019)
	28-Feb-19	<ul style="list-style-type: none"> → Quarterly BAS (Oct - Dec 2018) → Quarterly IAS / PAYGI Notice (Oct - Dec 2018) → Large non-individual income tax returns (2018 FY) → (non taxable in 2017 FY) → New SMSF income tax returns (2018 FY - formed in 2018 FY)
	21-Mar-19	<ul style="list-style-type: none"> → Monthly BAS (Feb 2019) → Monthly IAS (Feb 2019)
MARCH	01-Apr-19	<ul style="list-style-type: none"> → Income tax returns (2018 FY)* → End of 2019 Fringe Benefits Tax (FBT) Year
	22-Apr-19	<ul style="list-style-type: none"> → Monthly BAS (Mar 2019) → Monthly IAS (Mar 2019) → Quarterly PAYGI CAS (Mar 2019)
	29-Apr-19	<ul style="list-style-type: none"> → Quarterly BAS (Jan - Mar 2019) → Quarterly IAS / PAYGI Notice (Jan - Mar 2019) → Quarterly SG (Jan - Mar 2019)
APRIL	30-Apr-19	<ul style="list-style-type: none"> → R&D Tax Incentive (30 April 2019) → Lodge TFN report for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 3, 2018-19



MAY	15-May-19	→ Income tax returns (2018 FY)* → Super fund lodgments
	21-May-19	→ Monthly BAS (Apr 2019) → Monthly IAS (Apr 2019)
		→ Final date to add new FBT clients to your client list to ensure they receive the lodgment and payment concessions for their FBT returns
	28-May-19	→ FBT Returns (2019 FBT Year)
JUNE	21-Jun-19	→ Monthly BAS (May 2019) → Monthly IAS (May 2019)
	30-Jun-19	END OF 2019 FINANCIAL YEAR

*There are two due dates for all other 2018 income tax returns being 31/03/2019 and 15/03/2019.

The list of key dates is not comprehensive - it is a guide only. Events or timelines may change.

When a due date falls on Sat, Sun or public holiday, you can lodge or pay on the next business day.

The payment due dates for a tax return are determined by client type, the lodgment due date and when the return is lodged.