



# GKS

Chartered Accountants

## News

Superannuation is increasing from 9.25% to 9.5% from 1 July 2014.

### 2013/14

## Individual Tax Return Checklist

### Your Checklist

- Claims for deductions ✓
- Receipts for deductions ✓
- Car claims and log books ✓
- Car record keeping ✓

## Key Lodgment Dates

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The following are some important upcoming lodgment dates for June, July and August.

Date	Obligation
10/06/14	Payroll Tax for month of May 2014 – Lodgment and Payment
21/06/14	May 2014 Monthly Activity Statements – Lodgment and Payment
30/06/14	Superannuation Guarantee Contributions must be paid by this date to qualify for a tax deduction in the 2013/14 financial year
14/07/14	PAYG Payment Summaries and PAYG Payment Summary Statement are due
21/07/14	<ul style="list-style-type: none"> <li>• June 2014 Monthly Activity Statement – lodgment and payment</li> <li>• Taxable Payments Annual Report (report required by those in the construction industry who use contractors)</li> <li>• Annual Payroll Tax Return – lodgment and payment</li> </ul>
28/07/14	<ul style="list-style-type: none"> <li>• June 2014 Quarterly Statement if not lodged through an agent – lodgment and payment</li> <li>• Superannuation Guarantee Contributions for the period 1 April 2014 to 30 June 2014 to be received by the funds</li> <li>• Paper lodgment of June 2014 Quarter BAS (if you do not use a tax agent)</li> <li>• June 2014 Quarter Instalment Notice – payment</li> </ul>
07/08/14	<ul style="list-style-type: none"> <li>• July 2014 Payroll Tax – lodgment and payment</li> </ul>
21/08/14	<ul style="list-style-type: none"> <li>• July 2014 Monthly Activity Statement – lodgment and payment</li> </ul>
25/08/14	<ul style="list-style-type: none"> <li>• June 2014 Quarterly Statement if lodged through and agent – lodgment and payment</li> </ul>