

small business consulting | it analysis & training | management accounting | taxation advice
financing & borrowing | corporate secretarial | tax preparation | gst consulting
property & business loans | property management | self-managed superfunds

EOFY LAST MINUTE REMINDER NOTICE

SUPERANNUATION

Maximum deductible contribution \$25,000.

Government co-contribution \$500.00 still available for individuals with income less than \$31,920.

**Make sure either of the above is banked in the super fund by 28 June 2013
(Last business day)**

Superannuation guarantee increases to 9.25% from first pay in new financial year.

LODGEMENT DATES

Due Date

Employee PAYG payment Summaries issued to employees	15/07/2013
PAYG payment summary statement	14/08/2013
Payroll Tax annual return	21/07/2013
Workcover rateable remuneration	
more than \$200,000	05/08/2013
less than \$200,000	01/03/2014
New Building and construction industry - contractor payments	
Taxable payments annual report	21/07/2012
if quarterly BAS	28/07/2013
if lodged by tax agent	25/08/2013

TAX PLANNING

Refer also our 2012/2013 Year-end Checklist for Business.

Small business immediate write off for asset costing less than \$6,500 provided they are paid for by 30 June in year of deduction.

Motor vehicles also have special treatment.

Prepayment strategies.

Deferral of Income

Maximising Deductions

TRUSTS

Distribution Minutes

Please ensure Trust Distribution Minutes are completed and signed by 28 June 2013. (Last business day)