

KEY DATES FOR INCOME YEAR 20XX / XY

• July 20XX

14 Jul	PAYG withholding, Payers must issue PAYG withholding payment summaries to payees (that is, employees and other workers).
21 Jul	June 20XX monthly activity statement – due date for lodging and paying. <i>Taxable payments annual report</i> – building and construction industry. Note: Tax agent prepared and lodged <i>Taxable payments annual report</i> is due 25 August 20XX
28 Jul	June quarterly activity statement 20XX, paper – due date for lodging and paying. June quarterly instalment notice, due date for paying. Lodgement is only required if you vary the instalment amount. September quarter 20XX super guarantee <i>contributions</i> , <i>employers must make contributions to the fund by this date.</i>
31 Jul	TFN report for closely held trusts for TFNs quoted to a trustee by beneficiaries in June quarter. Franking account return for June balancers where there is an amount payable.

• August 20XX

14 Aug	Due date for lodging the <i>PAYG withholding payment summary annual report</i> for <ul style="list-style-type: none"> • large withholders whose annual withholding is greater than \$1 million • Payers who have no tax agent or BAS agent involved in preparing the report (by registered agent, due 30th Sept 20XX).
21 Aug	July 20XX monthly activity statement – due date for lodging and paying.
25 Aug	June quarterly activity statement, tax agents and BAS agents – due date for lodging and paying if by registered agent
	<i>Taxable payments annual report</i> for previous tax year - building and construction industry due date for reports prepared and lodged by a tax agent.

28 Aug	Due date for lodging the <i>Superannuation guarantee charge statement – quarterly</i> , and paying the super guarantee charge for September, if the employer did not pay enough contributions on time.
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• September 20XX

21 Sept	August 20XX monthly activity statement – due date for lodging and paying.
30 Sept	Due date for lodging the PAYG withholding payment summary annual report for payers whose registered agent (BAS agent or tax agent) helped prepare the report. 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 income tax return.
	<i>Annual TFN withholding report 20XX income year</i> – due date for lodgement where a trustee of a closely held trust has been required to withhold amounts from payments to beneficiaries.

• October 20XX

21 Oct	Annual pay as you go (PAYG) instalment notice (Form N), due date for payment. Lodgement is only required if you vary the instalment amount or use the rate method to calculate the instalment.
	September monthly activity statement – due date for lodging and paying.
28 Oct	September quarterly activity statement, paper lodgements – due date for lodging and paying. September quarterly instalment notice (form R, S, or T), due date for payment. Lodgement is only required if you vary the instalment amount. GST instalments. Final date for electing to pay GST by instalments (that is, option 3) for June balancers if another reporting option was previously used. Final date for opting out of option 3 for the last financial year. GST, Final date for eligible quarterly GST reporters to elect to report GST annually.

	September super guarantee contributions, contributions to be made to the fund by this date.
	Annual activity statement for TFN withholding for closely held trusts – due date for lodging and paying where a trustee of a closely held trust withheld amounts from payments to beneficiaries during last income year.
31 Oct	Final date to appoint a tax agent to the income tax role for any new client.
	Income tax returns for all entities where one or more prior year income tax returns were outstanding as at 30 June 20XX. Self-managed super funds (SMSF) in this category must lodge their complete <i>Self-managed superannuation fund annual return</i> by this date.
	Payment (where required) for individuals and trusts in this category is due as per their notice of assessment. Payment (where required) for companies and super funds in this category is due on 1 December 20XX.
	Departing Australia superannuation payments (DASP) annual report – due date for lodgement.
	Franking account return – due date for lodgement where both of the following apply: <ul style="list-style-type: none"> • the return is a disclosure only (no amount payable) • the taxpayer is a 30 June balancer.
	<i>PAYG withholding annual report no ABN withholding</i> (NAT 3448) – due date for lodgement.
	<i>PAYG withholding from interest, dividend and royalty payments paid to non-residents</i> (NAT 7187) annual report – due date for lodgement. This report advises amounts withheld from payments to foreign residents for: <ul style="list-style-type: none"> • interest and unfranked dividend payments that are not reported on an annual investment income report (AIIR) • royalty payments.
	<i>PAYG withholding annual report – payments to foreign residents</i> (NAT 12413) – due date for lodgement. This report advises amounts withheld from payments to foreign residents for:

	<ul style="list-style-type: none"> entertainment and sports activities construction and related activities arranging casino gaming junket activities.
	TFN report for closely held trusts for TFNs quoted to a trustee by beneficiaries in September quarter 20XX

• **November 20XX**

21 Nov	October 20XX monthly activity statement – due date for lodging and paying.
25 Nov	September quarterly activity statement, due date for lodging and paying if by registered agent.

• **December 20XX**

1 Dec	Income tax for taxable large/medium businesses, companies and super funds – due date for payment while lodgement of return due 15 January 20XY.
	Income tax for companies and super funds where lodgement of the income tax return was due 31 October 20XX – due date for payment.
21 Dec	November 20XX monthly activity statement – due date for lodging and paying.

• **January 20XY**

15 Jan	Income tax return for taxable large/medium business taxpayers as per latest year lodged (all entities other than individuals) due date for lodging, unless required earlier.
28 Jan	Super guarantee contributions for September quarter 20XX – employers must make contributions to the fund by this date.
31 Jan	TFN report for closely held trusts for TFNs quoted to a trustee by beneficiaries in December quarter 20XX.

• **February 20XY**

21 Feb	<p>December 20XX monthly business activity statement for small business clients (that is up to \$10 million turnover) who report GST monthly and lodge electronically – due date for lodging and paying.</p> <p>January 20XY monthly activity statement – due date for lodging and paying.</p>
28 Feb	<p>Income tax return for non-taxable large/medium business taxpayers as per the latest year lodged (all entities other than individuals) due date for lodging.</p> <p>Payment (if required) for companies and super funds is also due on this date. Payment for trusts in this category is due as per their notice of assessment.</p>
	<p>Income tax returns for new registrant (taxable and non-taxable) large/medium business taxpayers – due date for lodging.</p> <p>Payment (if required) for companies and super funds is also due on this date. Payment for trusts in this category is due as per their notice of assessment.</p>
	<p><i>Self-managed superannuation fund annual return</i> for new registrant (taxable and non-taxable) self-managed super funds (SMSF) – due date for lodgement and payment.</p>
	<p>December quarterly activity statement 20XX, due date for lodging and paying – all lodgement methods.</p>
	<p>December quarterly instalment notice (form R, S or T), 20XX – due date for payment. Lodgement is only required if you vary the instalment amount.</p>
	<p>Annual GST return or information report – due date for lodging (and paying if applicable) if the taxpayer does not have an income tax return lodgement obligation.</p> <p>If the taxpayer does have an income tax return obligation, this return or report must be lodged by the due date of the income tax return.</p>
	<p>Due date for lodging the <i>Superannuation guarantee charge (SGC) statement – quarterly</i> and paying the super guarantee charge for December quarter 20XX if the employer did not pay enough contributions on time.</p>

• **March 20XY**

21 Mar	February 20XY monthly activity statement – due date for lodging and paying.
31 Mar	Income tax return for companies and super funds with total income in excess of \$2 million in the latest year lodged (excluding large/medium business taxpayers) – due date for lodging, unless due earlier. Payment for companies and super funds in this category is also due by this date.
	Income tax return for individuals and trusts that were tax level 6 as per the latest year lodged, excluding large/medium business trusts. Payment for individuals and trusts in this category is due as per their notice of assessment.

• **April 20XY**

21 April	March monthly activity statement – due date for lodging and paying.
28 April	March quarterly activity statement, 20XY paper lodgements – due date for lodging and paying.
	March quarterly instalment notice (form R, S or T), 20XY – due date for payment. You only need to lodge if you are varying the instalment amount.
	Super guarantee contributions for March quarter 20XY – employers must make contributions to the fund by this date.
30 April	TFN report for closely held trusts for TFNs quoted to trustees by beneficiaries in March quarter 20XY.

• **May 20XY**

15 May	20XY income tax returns for all other entities that did not have to lodge earlier, and are not eligible for the 5 June 20XY concession. Due date for: <ul style="list-style-type: none"> • lodging • company and super funds to pay where required • Individuals and trusts in this category to pay as per their notice of assessment.
21 May	April 20XY monthly activity statement – due date for lodging and paying.

	Final date for appointing a tax agent for a fringe benefits tax role. You must tell us who your new clients are by this date to make sure they receive your lodgement and payment concessions for their fringe benefits tax returns.
26 May	Eligible quarterly activity statement, March quarter 20XY – due date for lodging and paying if by registered agent
28 May	Fringe benefits tax annual return – due date for lodging and paying (if required).
	Due date for lodging the <i>Superannuation guarantee charge statement – quarterly</i> (NAT 9599) and paying the super guarantee charge for March quarter 20XY if the employer did not pay enough contributions on time.

• June 20XY

5 June	<p>Income tax return lodgement where both of the following criteria are met:</p> <ul style="list-style-type: none"> • non-taxable or refund as per latest year lodged • actual non-taxable or refund in the current year, unless due earlier. <p>This is for all entities with a lodgement end date of 15 May 20XY.</p>
21 June	May 20XY monthly activity statement – due date for lodging and paying.
25 June	20XY Fringe benefits tax annual return – lodgement due date for eligible tax agents. Payment (if required) is due 28 May.
30 June	Last day for appointing a registered agent for an activity statement role by this date to make sure you June quarter activity statements are linked to your agent.
	Super guarantee contributions must be paid by this date to qualify for a tax deduction in the 20XX-XY financial year.