

July 2021

21 July	Lodge and pay June 2021 monthly business activity statement.
	Lodge and pay quarter 4, 2020–21 <i>PAYG instalment activity statement</i> for head companies of consolidated groups.
28 July	Lodge and pay quarter 4, 2020–21 activity statement if electing to receive and lodge by paper and not active STP reporter.
	Pay quarter 4, 2020–21 instalment notice (form R, S or T). Lodge the notice only if you vary the instalment amount.
	Make super guarantee contributions for quarter 4, 2020–21 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 <i>Superannuation guarantee charge statement – quarterly</i> (NAT 9599) by 28 August 2021.
	Note: The super guarantee charge is not tax deductible.
31 July	Lodge <i>TFN report</i> for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 4, 2020–21.
	Lodge <i>Venture capital deficit tax return</i> for June balancers.
	Lodge <i>Franking account return</i> for 30 June balancers if there is an amount payable.
	Lodge <i>Early stage innovation company report</i> .

August 2021

14 Aug	Lodge 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.
21 Aug	Lodge and pay July 2021 monthly activity statement.
25 Aug	Lodge and pay quarter 4, 2020–21 activity statement if you lodge electronically.

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- 28 Aug
- Lodge and pay quarter 4, 2020–21 *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 the ATO's Super guarantee charge [statement and calculator tool](#) to work out the Super guarantee charge and prepare the *Superannuation guarantee charge statement - quarterly*.
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- 28 Aug
- Lodge *Taxable payments annual report* (TPAR).
- The [TPAR](#) informs the ATO about payments that are made to contractors for providing services. Some government entities also need to report the grants they have paid in TPAR.
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September 2021

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- 21 September
- Lodge and pay August 2021 monthly activity statement.
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- 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.
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- Lodge *Annual TFN withholding report 2021* if a trustee of a closely held trust has been required to withhold amounts from payments to beneficiaries.
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October 2021

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- 21 October
- Pay annual *PAYG instalment notice* (Form N). Lodge only if you vary the instalment amount or use the rate method to calculate the instalment.
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- Lodge and pay quarter 1, 2021–22 *PAYG instalment activity statement* for head companies of consolidated groups.
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- Lodge and pay September 2021 monthly business activity statement.
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- 28 October
- Lodge and pay quarter 1, 2021–22 activity statement if electing to receive lodge by paper and not an active STP reporter. Pay quarter 1, 2021–22 instalment notice (form R, S, or T). Lodge the notice only if you vary the instalment amount.
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28 October

- Make super guarantee contributions for quarter 1, 2021–22 to funds by this date.

Employers who do not pay minimum super contributions for quarter 1 by this date must pay the super guarantee charge and lodge a *Superannuation guarantee charge statement – quarterly* (NAT 9599) by 28 November 2021.

Note: The super guarantee charge is not tax deductible.

Lodge and pay annual activity statement for TFN withholding for closely held trusts where a trustee withheld amounts from payments to beneficiaries during the 2020–21 income year.

31 October

- Final date to add new clients to your client list to ensure their 2021 tax return is covered by the lodgment program.

Note: The lodgment program is a concession to registered agents. The ATO can ask for documents to be lodged earlier than the concessional due dates.

- Lodge tax returns for all entities if one or more prior year returns were outstanding as at 30 June 2021.

Note: This means all prior year returns must be lodged, not just the immediate prior year.

If all outstanding prior year returns have been lodged by 31 October 2021 the lodgment program due dates will apply to the 2021 tax return.

SMSFs in this category must lodge their complete *Self-managed superannuation fund annual return* by this date.

Lodge and pay *Self-managed superannuation fund annual return* (NAT 71226) for (taxable and non-taxable) new registrant SMSF if the ATO have advised the SMSF that the first year return has a 31 October 2021 due date.

Lodge tax return for all entities prosecuted for non-lodgment of prior year returns and advised of a lodgment due date of 31 October 2021:

- Some prosecuted clients may have a different lodgment due date – refer to the letter you received for the applicable due date.
- Payment (if required) for individuals and trusts in this category is due as advised in their notice of assessment.
- Payment (if required) for companies and super funds in this category is due on 1 December 2021.

SMSFs in this category must lodge their complete *Self-managed superannuation fund annual return* (NAT 71226) by this date.

Lodge *Annual investment income report* (AIIR).

Lodge Departing Australia superannuation payments (DASP) annual report.

Lodge *Franking account tax return* when both of the following apply:

- The return is a disclosure only (no amount payable).
- The taxpayer is a 30 June balancer.

31 October	Lodge <i>PAYG withholding annual report no ABN withholding</i> (NAT 3448).
	Lodge <i>PAYG withholding from interest, dividend and royalty payments paid to non-residents annual report</i> (NAT 7187). 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 <i>Annual investment income report</i> (AIIR)– Royalty payments.
	Lodge <i>PAYG withholding annual report – payments to foreign residents</i> (NAT 12413). 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.
	Lodge lost members report for the period 1 January – 30 June 2021.
	Lodge <i>TFN report</i> for closely held trusts for TFNs quoted to a trustee by beneficiaries in quarter 1, 2021–22.

November 2021

21 November	Lodge and pay October 2021 monthly business activity statement.
25 November	Lodge and pay quarter 1, 2021–22 activity statement if you lodge electronically.
28 November	<ul style="list-style-type: none">– Lodge and pay quarter 1, 2021–22 Superannuation guarantee charge statement - quarterly if the employer did not pay enough contributions on time. <p>Employers lodging a <i>Superannuation guarantee charge statement - quarterly</i> 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.</p> <p>Note: The super guarantee charge is not tax deductible.</p> <p>Use the ATO's Super guarantee charge statement and calculator tool to work out the super guarantee charge and prepare the <i>Superannuation guarantee charge statement – quarterly</i>.</p>

December 2021

1 December	Pay income tax for taxable large/medium taxpayers, companies and super funds. Lodgment of return is due 15 January 2022.
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1 December	<p>Pay income tax for the taxable head company of a consolidated group with a member deemed to be a large/medium taxpayer in the latest year lodged. Lodgment of return is due 15 January 2022.</p> <p>Pay income tax for companies and super funds when lodgment of the tax return was due 31 October 2021.</p>
21 December	<p>Lodge and pay November 2021 monthly activity statement.</p>
January 2022	
15 January	<p>Lodge tax return for taxable large/medium entities as per the latest year lodged (all entities other than individuals), unless required earlier.</p> <p>Payment for large/medium entities with a 15 January due date is:</p> <ul style="list-style-type: none">– 1 December 2021 – for companies and super funds– For trusts – as stated on their notice of assessment. <p>Note: You cannot request an agent assessed deferral from this date or assume a later date for lodgment on the basis that the taxpayer will be non-taxable in the current year.</p> <p>Lodge tax return for the taxable head company of a consolidated group (including a new registrant) that has a member who has been deemed a large/medium entity in the latest year lodged, unless the return was required earlier. Payment was due 1 December 2021.</p>
21 January	<p>Lodge and pay quarter 2, 2021–22 PAYG instalment activity statement for head companies of consolidated groups.</p> <p>Lodge and pay December 2021 monthly business activity statement except for business clients with up to \$10 million turnover who report GST monthly and lodge electronically.</p>
28 January	<ul style="list-style-type: none">– Make quarter 2, 2021–22 super guarantee contributions to funds by this date. <p>Employers who do not pay minimum super contributions for quarter 2 by this date must pay the super guarantee charge and lodge a <i>Superannuation guarantee charge statement – quarterly</i> (NAT 9599) by 28 February 2022.</p> <p>Note: The super guarantee charge is not tax deductible.</p>
31 January	<p>Lodge <i>TFN report</i> for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 2, 2021–22.</p>

February 2022

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- 21 February
- Lodge and pay December 2021 monthly business activity statement for business clients with up to \$10 million turnover who report GST monthly and lodge electronically.
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- Lodge and pay January 2022 monthly business activity statement.
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- 28 February
- Lodge tax return for non-taxable large/medium entities as per the latest year lodged (except individuals).
- 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.
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- Lodge tax returns for new registrant (taxable and non-taxable) large/medium entities (except individuals).
- 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.
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- Lodge tax return for non-taxable head company of a consolidated group, including a new registrant, that has a member who has been deemed a large/medium entity in the latest year lodged.
- Lodge tax return for any member of a consolidated group who exits the consolidated group for any period during the year of income.
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- Lodge tax return for large/medium new registrant (non-taxable) head company of a consolidated group.
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- Lodge and pay *Self-managed superannuation fund annual return* (NAT 71226) for new registrant (taxable and non-taxable) SMSF, unless they have been advised of a 31 October 2021 due date at finalisation of a review of the SMSF at registration.
- Note:** There are special arrangements for newly registered SMSFs that do not have to lodge a return - see [Super lodgment](#).
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- Lodge and pay quarter 2, 2018–19 activity statement for all lodgment methods.
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- Pay quarter 2, 2021–22 instalment notice (form R, S or T). Lodge the notice only if you vary the instalment amount.
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- Annual GST return – lodge (and pay if applicable) if the taxpayer does not have a tax return lodgment obligation.
- If the taxpayer does have a tax return obligation, this return must be lodged by the due date of the tax return.
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- 28 February
- Lodge and pay quarter 2, 2021–22 *Superannuation guarantee charge statement - quarterly* if the employer did not pay enough contributions on time.
- Employers lodging 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 the ATO's Super guarantee charge [statement and calculator tool](#) to work out the super guarantee charge and prepare the *Superannuation guarantee charge statement – quarterly*.
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March 2022

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- 21 March
- Lodge and pay February 2022 monthly business activity statement.
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- 31 March
- Lodge tax return for companies and super funds with total income of more than \$2 million in the latest year lodged (excluding large/medium taxpayers), unless the return was due earlier.
- Payment for companies and super funds in this category is also due by this date.
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- Lodge tax return for the head company of a consolidated group (excluding large/medium), with a member who had a total income in excess of \$2 million in their latest year lodged, unless the return was due earlier.
- Payment for companies in this category is also due by this date.
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- Lodge tax return for individuals and trusts whose latest return resulted in a tax liability of \$20,000 or more, excluding large/medium trusts.
- Payment for individuals and trusts in this category is due as advised on their notice of assessment.
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April 2022

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- 21 April
- Lodge and pay quarter 3, 2021–22 *PAYG instalment activity statement* for head companies of consolidated groups.
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- Lodge and pay March 2022 monthly business activity statement.
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- 28 April
- Lodge and pay quarter 3, 2021–22 activity statement if electing to receive and lodge by paper.
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- Pay quarter 3, 2021–22 instalment notice (form R, S or T). Lodge the notice only if you are varying the instalment amount.
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28 April	<ul style="list-style-type: none">– Make super guarantee contributions for quarter 3, 2021–22 to the funds by this date. <p>Employers who do not pay minimum super contributions for quarter 3 by this date must pay the super guarantee charge and lodge a <i>Superannuation guarantee charge statement – quarterly</i> (NAT 9599) by 28 May 2022.</p> <p>Note: The super guarantee charge is not tax deductible.</p>
30 April	<p>Lodge <i>TFN report</i> for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 3, 2021–22.</p> <p>Lodge lost members report for the period 1 July 2021 to 31 December 2021.</p>
<hr/> May 2022	
15 May	<ul style="list-style-type: none">– Lodge 20121 tax returns for all entities that did not have to lodge earlier (including all remaining consolidated groups), and are not eligible for the 5 June concession. <p>Due date for companies and super funds to pay if required.</p> <p>Note: Individuals and trusts in this category pay as advised on their notice of assessment.</p>
21 May	<p>Lodge and pay April 2022 monthly business activity statement.</p> <ul style="list-style-type: none">– Final date to add new FBT clients to your client list to ensure they receive the lodgment and payment concessions for their fringe benefits tax returns. <p>Lodge <i>Fringe benefits tax annual return</i> if lodging by paper.</p>
26 May	<p>Lodge and pay eligible quarter 3, 2021–22 activity statements if you or your client have elected to receive and lodge electronically.</p>
28 May	<ul style="list-style-type: none">– Lodge and pay quarter 3, 2021–22 <i>Superannuation guarantee charge statement - quarterly</i> (NAT 9599) if the employer did not pay enough contributions on time. <p>Employers who lodge a <i>Superannuation guarantee charge statement - quarterly</i> 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.</p> <p>Note: The super guarantee charge is not tax deductible.</p> <p>Use the ATO's Super guarantee charge statement and calculator tool to work out the super guarantee charge and prepare the <i>Superannuation guarantee charge statement – quarterly</i>.</p>

June 2022

5 June	<p>Lodge tax return for all entities with a lodgment due date of 15 May 2022 if the tax return is not required earlier and both of the following criteria are met:</p> <ul style="list-style-type: none">– non-taxable or a credit assessment in latest year lodged– non-taxable or receiving a credit assessment in the current year. <p>Note: This includes companies and super funds, but excludes large/medium taxpayers and head companies of consolidated groups.</p> <hr/> <ul style="list-style-type: none">– Lodge tax returns due for individuals and trusts with a lodgment due date of 15 May 2022 provided they also pay any liability due by this date. <p>Note: This is not a lodgment due date but a concessional arrangement where failure to lodge on time (FTL) penalties will not apply if you lodge and pay by this date.</p>
21 June	<p>Lodge and pay May 2022 monthly activity statement.</p>
25 June	<p>Lodge and pay 2022 <i>Fringe benefits tax annual return</i> for tax agents if lodging electronically.</p>
30 June	<p>Super guarantee contributions must be paid by this date to qualify for a tax deduction in the 2021–22 financial year.</p> <p>Note: If you receive Child Care Subsidy and Family Tax Benefit payments from Services Australia, you and your partner must lodge their 202-21 tax return by 20 June 2022, regardless of any deferrals in places. See Services Australia.</p>
