
July 2024

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- 7 July Employee share scheme (ESS): ESS statements to be sent to employees.
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- 14 July Single Touch Payroll (STP) finalisation: End of year finalisation declaration through STP due.
- PAYG withholding: Payers must issue PAYG withholding payment summaries to payees (that is, employees and other workers) for payments not reported through STP.
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- 21 July Activity statements: Quarter 4 (April–June) PAYG instalment activity statement for head companies of consolidated groups – final date for lodgment and payment. June monthly activity statements – final date for lodgment and payment. Finalising all your PAYG instalments before you lodge your tax return will ensure you receive the correct amount of credit in your income tax assessment.
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- 28 July Activity statements: Quarter 4 (April–June) activity statements – final date for lodgment and payment. Finalising all your PAYG instalments before you lodge your tax return will ensure you receive the correct amount of credit in your income tax assessment.
- PAYG instalments: Quarter 4 (April–June) instalment notices (forms R and T) – final date for payment and, if varying the instalment amount, lodgment. Finalising all your PAYG instalments before you lodge your tax return will ensure you receive the correct amount of credit in your income tax assessment.
- GST instalments: Quarter 4 (April–June) instalment notices (forms SA and T) – final date for payment and, if varying the instalment amount, lodgment.
- Superannuation: Due date for payment of super guarantee (SG) contributions for quarter 4 (1 April – 30 June) in the previous financial year. SG contributions are to be received by the superfund by this date. You need to allow sufficient time for SG payments to reach and be processed by your super fund, especially if using a SG clearing house. If you don't pay the SG contributions for quarter 4 in full and by this date, you must pay the super guarantee charge (SGC) and lodge a Superannuation guarantee charge (SGC) statement by 28 August. It's important to note, SGC is more than the SG you would have normally paid and is not tax deductible.
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- 31 July TFN report: Quarter 4 (April–June) TFN report for closely held trusts for TFNs quoted to a trustee by beneficiaries – final date for lodgment.
- Foreign Account Tax Compliance Act (FATCA) Report: The reporting period for the FATCA is 1 January to 31 December. The due date for the report is 31 July the following year.
- Common Reporting Standard (CRS) Report: Reports from Australian RFI include data from January to December and are due annually, by 31 July in the following year.
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August 2024

- 11 August Activity statements: Quarter 4 (April–June) activity statements lodged electronically – final date for lodgment and payment. Refer to Lodging your activity statements online for information on your eligibility for this later due date. Finalising all your PAYG instalments before you lodge your tax return will ensure you receive the correct amount of credit in your income tax assessment.
- 14 August PAYG withholding: PAYG withholding payment summary annual report – final date for lodgment. Use this to summarise all payments to your employees and other payees and the amounts withheld from salary and wages and other payments. These amounts should have been reported at labels W1 and W2 on previous financial year activity statements.
- Employee Share Scheme (ESS) annual report: ESS annual report – final day for lodgment.
- 21 August Activity statements: July monthly activity statements – final date for lodgment and payment.
- GST: Final date for eligible monthly GST reporters to elect to report GST annually.
- 28 August Taxable payments annual report: Taxable payments annual report due for lodgment for: Building and construction industry, Government entities, Cleaning services, Courier or road freight services, Information technology services, Security, investigation or surveillance services.
- Superannuation: Lodge and pay quarter 4 (1 April–30 June) Superannuation guarantee charge statement – quarterly if you did not pay your contributions on time. You can choose to offset contributions you've paid late to a fund for each employee against the super guarantee charge for the quarter for those employees. You cannot claim an income tax deduction for the super guarantee charge.

September 2024

- 21 September Activity statements: August monthly activity statements – final date for lodgment and payment.
- 30 September Single Touch Payroll (STP) closely-held payees: End-of-year finalisation declaration through STP for closely held payees due for employers who have both closely held payees and arm's length employees.
- Annual TFN withholding report: Annual TFN withholding report for closely-held trusts where a trustee has been required to withhold amounts from payments to beneficiaries during the previous financial year – final date for lodgment.

October 2024

21 October	<p><u>Activity statements</u>: September monthly activity statements – final date for lodgment and payment. Quarter 1 (July–September) PAYG instalment activity statement for head companies of consolidated groups – final date for lodgment and payment.</p> <p><u>PAYG instalments</u>: Annual PAYG instalment notice – final date for payment and, if using the rate method or varying the instalment amount, final date for lodgment. If you have already received your income tax assessment, you should not vary your annual instalment.</p>
28 October	<p><u>Activity statements</u>: Quarter 1 (July–September) activity statements – final date for lodgment and payment. Annual activity statement – TFN withholding for closely held trusts where a trustee withheld amounts from payments to beneficiaries – final date for lodgment and payment.</p> <p><u>GST instalments</u>: 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 current financial year. Quarter 1 (July–September) instalment notices (forms S and T) – final date for payment and, if varying instalment amount, lodgment.</p> <p><u>GST</u>: Final date for eligible quarterly GST reporters to elect to report GST annually.</p> <p><u>PAYG instalments</u>: Final date for eligible instalment reporters to elect to report annually for June balancers. Final date for notifying your quarterly PAYG instalment reporting and payment choice for the 2024 income year for June balancers. Quarter 1 (July–September 2024) instalment notices (forms R and T) – final date for payment and, if varying the instalment amount, lodgment.</p> <p><u>Superannuation</u>: Due date for payment of super guarantee (SG) contributions, for quarter 1 (July–September) – contributions. SG contributions are to be received by the superfund by this date. You need to allow enough time for SG payments to reach and be processed by your super fund, especially if using a SG clearing house. If you don't pay the SG contributions for quarter 1 in full and by this date, you must pay the super guarantee charge (SGC) and lodge a SGC statement by 28 November. It's important to note, SGC is more than the SG you would have normally paid and is not tax deductible.</p>
31 October	<p><u>PAYG withholding</u>: Lodgment for PAYG withholding where ABN not quoted – annual report. Use this to report amounts withheld because another entity did not quote their ABN. These amounts should have been reported at label W4 of activity statements. Lodgment for PAYG withholding from interest, dividends and royalties paid to non-residents – annual report. Use this to report payments of dividends, interest and royalties to non-residents that are subject to withholding, and the amounts withheld. These amounts should have been reported at label W3 on activity statements. Lodgment for PAYG withholding annual report – payments to foreign residents. Use this to report payments made to foreign residents for entertainment or sports activities, construction and related activities and arranging casino gaming junket activities, and the amounts withheld. These amounts should have been reported at label W3 on activity statements.</p>

GST: Annual GST return or Annual GST information report – lodgment and payment (if required) is due when the income tax return is due, for those who have an income tax obligation. If you use a tax agent, different lodgment and payment dates may apply.

Income tax: Individual, partnership and trust income tax returns – final date for lodgment unless an approved SAP or a later lodgment date has been granted. Trusts that are medium to large taxpayers in the last year they lodged and have one prior year return overdue as at 30 June of the last financial year. Lodgment of income tax returns for trusts, which did not lodge their income tax return on time for the previous financial year. Income tax return lodgment due date for all June balancing companies where one or more prior year returns were overdue, as at 30 June. Income tax returns lodgment due date for companies that did not lodge their income tax return on time for the previous financial year.

TFN report: Quarter 1 (July–September) TFN report for closely held trusts for TFNs quoted to a trustee by beneficiaries – final date for lodgment.

Annual Investment Income Reporting: Lodging the annual investment income report (AIIR) – final date for lodgment for all investment bodies.

November 2024

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| 11 November | <u>Activity statements</u> : Quarter 1 (July–September) activity statements lodged electronically – final date for lodgment and payment. Refer to the two week lodgement concession for information on your eligibility for this later due date. |
| 21 November | <u>Activity statements</u> : Lodge and pay October monthly activity statements. |
| 28 November | <u>Superannuation</u> : Lodge and pay quarter 1 (1 July–30 September) Superannuation guarantee charge statement – quarterly if you did not pay your contributions on time. You can choose to offset contributions you've paid late to a fund for each employee against the super guarantee charge for the quarter for those employees. You cannot claim an income tax deduction for the super guarantee charge. |

December 2024

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| 1 December | <u>Income tax</u> : Payment due date for companies that were taxable medium to large clients in the immediate prior year. Payment due date for companies that were required to lodge by 31 October. Lodgment date for non-full assessment company entities – payment date is as per the notice of assessment. |
| 21 December | <u>Activity statements</u> : November monthly activity statements – final date for lodgment and payment. |

January 2025

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- 15 January TFN report: Quarter 2 (October–December) TFN report for closely held trusts for TFNs quoted to a trustee by beneficiaries – final date for lodgment.
- Income tax: Due date for lodgment of income tax returns for companies and trusts that were taxable medium to large taxpayers in the prior year and are not required to lodge earlier. If you fail to lodge your current return on time your income tax return for the next financial year will be due by 31 October.
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- 21 January Activity statements: December monthly activity statements – final date for lodgment and payment. Quarter 2 (October–December) PAYG instalment activity statement for head companies of consolidated groups – final date for lodgment and payment.
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- 28 January Superannuation: Due date for super guarantee (SG) contributions, for quarter 2, (October– December). Quarter 2 SG contributions are to be received by the superfund by this date – you need to allow sufficient time for SG payments to reach and be processed by your superfund, especially if using a SG clearing house. If you don't pay the SG contributions for quarter 2 in full and by this date, you must pay the super guarantee charge (SGC) and lodge a SGC statement by 28 February. It's important to note, SGC is more than the SG you would have normally paid and is not tax deductible.

February 2025

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- 21 February Activity statements: January monthly activity statements – final date for lodgment and payment.
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- 28 February Activity statements: Quarter 2 (October–December) activity statements – final date for lodgment and payment, including electronic lodgment.
- GST: Annual GST return or Annual GST information report – final date for lodgment and payment (if required) if you do not have an income tax return lodgment obligation.
- PAYG instalments: Quarter 2 (October–December) instalment notices (forms R and T) – final date for payment, and lodgment if varying the instalment amount.
- GST instalments: Quarter 2 (October–December) instalment notices (forms S and T) – final date for payment, and lodgment if varying the instalment amount.
- Income tax: Lodgment and payment due date for self-preparing entities that were not due at an earlier date. If you don't lodge your previous financial year return on time, your income tax return for the current financial year is due by 31 October. Also, lodgment and payment due date for medium to large companies (taxable and non-taxable) that are new registrations. Lodgment due date for medium to large trusts that were non-taxable in the latest year lodged unless required earlier. Lodgment due date for income tax returns for new registrant trusts unless required earlier.
- Superannuation: Lodge and pay quarter 2 (1 October–31 December) Superannuation guarantee charge statement – quarterly if you did not pay your contributions on time. You can choose to offset contributions you've paid late to a fund for each employee
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against the super guarantee charge for the quarter for those employees. You cannot claim an income tax deduction for the super guarantee charge.

March 2025

21 March Activity statements: February monthly activity statements – final date for lodgment and payment.

April 2025

21 April Activity statements: March monthly activity statements – final date for lodgment and payment. Quarter 3 (January–March) PAYG instalment activity statement for head companies of consolidated groups – final date for lodgment and payment.

Activity statements: Quarter 3 (January–March) activity statements – final date for lodgment and payment.

PAYG instalments: Quarter 3 (January–March) instalment notices (forms R and T) – final date for payment and, if varying the instalment amount, lodgment.

GST instalments: Quarter 3 (January–March) instalment notices (forms S and T) – final date for payment and, if varying the instalment amount, lodgment.

Superannuation: Due date for super guarantee (SG) contributions, for quarter 3, (January– March). Quarter 3 (January–March) SG contributions are to be received by the superfund by this date – you need to allow sufficient time for SG payments to reach and be processed by your superfund, especially if using a SG clearing house. If you do not pay minimum SG contributions for quarter 3 in full and by this date, you must pay the super guarantee charge (SGC) and lodge a SGC statement by 28 May. It's important to note, SGC is more than the SG you would have normally paid and is not tax deductible.

30 April TFN report: Quarter 3 (January–March) TFN report for closely held trusts for TFNs quoted to a trustee by beneficiaries – final date for lodgment.

May 2025

12 May Activity statements: Quarter 3 (January–March) activity statements lodged electronically – final date for lodgment and payment. Refer to the two weeks lodgment concession for information on your eligibility for this later due date.

21 May Fringe benefits tax (FBT): Lodgment due date for your FBT return. For 2025, if you prepare your own return you can lodge by 25 June without incurring late lodgment penalties. Final date to pay when you prepare your own FBT return. If your tax agent is preparing your FBT return, different dates may apply.

Activity statements: April monthly activity statements – final date for lodgment and payment

28 May Superannuation: Lodge and pay quarter 3 (1 January–31 March) Superannuation guarantee charge statement – quarterly if you did not pay your contributions on time. You can choose to offset contributions you've paid late to a fund for each employee against the super guarantee charge for the quarter for those employees. You cannot claim an income tax deduction for the super guarantee charge.

June 2025

21 June Activity statements: May monthly activity statements – final date for lodgment and payment.

25 June Fringe benefits tax return: Lodgment and payment due date for tax agents lodging electronically.

30 June End of financial year.
