

July 2016

21 July	Lodge and pay June 2016 monthly activity statement.
	Lodge and pay 2015–16 quarter 4 <i>PAYG instalment activity statement</i> for head companies of consolidated groups.
28 July	<ul style="list-style-type: none">– Final date for lodgement of activity statements relating to reporting and payment of GST, WET and luxury car tax by monthly GST reporters.– Lodge and pay quarterly activity statement for quarter 4, 2015–16 – paper. Pay quarterly instalment notice (form R, S or T) for quarter 4, 2015–16. Lodgment is only required if you vary the instalment amount. <p>Employers must make super guarantee contributions for quarter 4, 2015–16 to the 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) with us by 28 August 2016. Note: The super guarantee charge is not tax deductible</p>
31 July	Lodge <i>TFN</i> report for closely held trusts for TFNs quoted to a trustee by beneficiaries in quarter 4, 2015–16.
	Lodge <i>Venture capital deficit tax return</i> for June balancers.
	Lodge <i>Franking account return</i> for 30 June balancers when there is an amount payable.

August 2016

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 2016 monthly activity statement.
25 Aug	Lodge and pay quarterly activity statement for quarter 4, 2015–16 – tax agents and BAS agents – if you are lodging using: <ul style="list-style-type: none">– Electronic lodgment service (ELS)– electronic commerce interface (ECI)– Tax Agent Portal– BAS Agent Portal– Practitioner lodgment service (PLS).

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- 28 Aug
- Lodge the *Superannuation guarantee charge statement – quarterly* and pay the super guarantee charge for quarter 4, 2015–16 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 will still have to pay the remaining super guarantee charge to us.
 - **Note:** The super guarantee charge is not tax deductible
 - For help working out the super guarantee charge and preparing the *Superannuation guarantee charge statement – quarterly*, use the ATO's Super guarantee charge statement and calculator tool.
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Lodge *Taxable payments annual report* – building and construction industry.

September 2016

21 September Lodge and pay August 2016 monthly activity statement.

- 30 September
- Lodge 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 tax return.
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Lodge *Annual TFN withholding report 2016* when a trustee of a closely held trust has been required to withhold amounts from payments to beneficiaries.

October 2016

21 October Pay annual *PAYG instalment notice* (Form N). Lodgment is only required if you vary the instalment amount or use the rate method to calculate the instalment.

Lodge and pay quarterly *PAYG instalment activity statement* for quarter 1, 2016–17 for head companies of consolidated groups.

Lodge and pay September 2016 monthly activity statement.

- 28 October
- Lodge and pay quarterly activity statement for quarter 1, 2016–17 – paper lodgments.
 - Pay quarterly instalment notice (form R, S, or T) for quarter 1, 2016–17. Lodgment is only required if you vary the instalment amount.
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- 28 October
- Employers must make super guarantee contributions for quarter 1, 2016–17 to the 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) with us by 28 November 2016.
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- **Note:** The super guarantee charge is not tax deductible
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Lodge and pay annual activity statement for TFN withholding for closely held trusts where a trustee of a closely held trust withheld amounts from payments to beneficiaries during the 2015–16 income year.

31 October

- Final date to appoint a tax agent to the income tax role for any new client. If you advise us of your appointment after this date, the client's 2016 tax return may not be covered by your lodgment program.
 - **Note:** The lodgment program is a concession to registered agents. We can ask for documents to be lodged earlier than the concessional due dates.
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- Lodge tax returns for all entities if one or more prior year returns were outstanding as at 30 June 2016.
 - **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 2016, the system will reset the 2016 tax return due date as in the normal program.
 - SMSFs in this category must lodge their complete *Self-managed superannuation fund annual return* by this date.
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Lodge and pay *Self-managed superannuation fund annual return* (NAT 71226) for new registrant (taxable and non-taxable) SMSF where we have advised the SMSF the first year return will have a 31 October 2016 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 2016:
- SMSFs in this category must lodge their complete *Self-managed superannuation*. Some prosecuted clients may have been given 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 2016.
- SMSFs in this category must lodge their complete *Self managed superannuation fund annual return* (NAT 71226) by this date.
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Lodge *Annual investment income report* (AIIR).

31 October

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.
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Lodge *PAYG withholding annual report no ABN withholding* (NAT 3448).

Lodge *PAYG withholding from interest, dividend and royalty payments paid to non-residents* (NAT 7187) annual report. This report advises amounts withheld from payments to foreign residents for:

- Interest and unfranked dividend payments that are not reported on an *Annual investment income report* (AIIR)
- Royalty payments.

Lodge *PAYG withholding annual report – payments to foreign residents* (NAT 12413). This report advises amounts withheld from payments to foreign residents for:

- Entertainment and sports activities
- Construction and related activities
- Arranging casino gaming junket activities

Lodge lost members report for the period 1 January – 30 June 2016.

Lodge *TFN report* for closely held trusts for TFNs quoted to a trustee by beneficiaries in quarter 1, 2016–17.

November 2016

21 November Lodge and pay October 2016 monthly activity statement.

25 November Lodge and pay quarterly activity statement for quarter 1, 2016–17 if you are lodging using:

- Electronic lodgment service (ELS)
- Electronic commerce interface (ECI)
- Tax Agent Portal
- BAS Agent Portal
- Practitioner lodgment service (PLS).

28 November Lodge *Superannuation guarantee charge statement – quarterly* and pay the super guarantee charge for quarter 1, 2016–17, 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 will still have to pay the remaining super guarantee charge to us.
- **Note:** The super guarantee charge is not tax deductible

For help working out the super guarantee charge and preparing the *Superannuation guarantee charge statement – quarterly*, use our Super guarantee charge statement and calculator tool.

December 2016

1 December Pay income tax for taxable large/medium taxpayers, companies and super funds. Lodgment of return is due 15 January 2017.

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 2017.

Pay income tax for companies and super funds when lodgment of the tax return was due 31 October 2016.

21 December Lodge and pay November 2016 monthly activity statement.

January 2017

15 January Lodge tax return for taxable large/medium entities as per the latest year lodged (all entities other than individuals), unless required earlier
Payment for large/medium entities with a 15 January due date is:
– 1 December 2016 for companies and super funds
– As stated on their notice of assessment for trusts.
Note: You cannot self-assess a lodgment 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

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 required earlier. Payment was due 1 December 2016.

21 January Lodge and pay quarterly *PAYG instalment activity statement* for quarter 2, 2016–17 for head companies of consolidated groups.

Lodge and pay December 2016 monthly business activity statement except for small business clients (that is up to \$10 million turnover) who report GST monthly and lodge electronically.

28 January

- Employers must make super guarantee contributions for quarter 2, 2016–17 to the funds by this date.
- Employers who do not pay minimum super contributions for quarter 2 by this date must pay the super guarantee charge and lodge a *Superannuation guarantee charge statement – quarterly* (NAT 9599) with us by 28 February 2017.

Note: The super guarantee charge is not tax deductible

31 January Lodge *TFN report* for closely held trusts for TFNs quoted to a trustee by beneficiaries in quarter 2, 2016–17.

February 2017

21 February

- Lodge and pay December 2016 monthly business activity statement for small business clients (up to \$10 million turnover) who report GST monthly and lodge electronically.
- Lodge and pay January 2017 monthly activity statement.

28 February

- Lodge tax return for non-taxable large/medium entities as per the latest year lodged (all entities other than 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 (all entities other than 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 during the year of income.

Lodge tax return for 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 2016 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 section on the ATO website.

Lodge and pay quarterly activity statement for quarter 2, 2016–17 for all lodgment methods.

Pay quarterly instalment notice (form R, S or T) for quarter 2, 2016–17. Lodgment is only required if you vary the instalment amount.

28 February

- Annual GST return or information report – 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 or report must be lodged by the due date of the tax return.
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- Lodge the *Superannuation guarantee charge (SGC) statement – quarterly* and pay the super guarantee charge for quarter 2, 2016–17 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 will still have to pay the remaining super guarantee charge to us.
 - **Note:** The super guarantee charge is not tax deductible.
 - For help with working out the super guarantee charge and preparing the *Superannuation guarantee charge statement – quarterly*, use the ATO's Super guarantee charge statement and calculator tool.
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March 2017

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| 21 March | Lodge and pay February 2017 monthly activity statement. |
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| 31 March | <ul style="list-style-type: none">– Lodge tax return for companies and super funds with total income in excess of \$2 million in the latest year lodged (excluding large/medium taxpayers), unless due earlier.– Payment for companies and super funds in this category is also due by this date. |
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| | <ul style="list-style-type: none">– Lodge tax return for the head company of a consolidated group without a member who has been deemed a large/medium entity in the latest year lodged, but with a member who had total income in excess of \$2 million in their latest year lodged, unless due earlier.– Payment for companies in this category is also due by this date. |
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| | <ul style="list-style-type: none">– 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 2017

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| 21 April | Lodge and pay quarterly <i>PAYG instalment activity statement</i> for quarter 3, 2016–17 for head companies of consolidated groups. |
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| | Lodge and pay March 2017 monthly activity statement. |
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| 28 April | Lodge and pay quarterly activity statement for quarter 3, 2016–17 – paper lodgments. |
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| 28 April | Pay quarterly instalment notice (form R, S or T) for quarter 3, 2016–17. You only need to lodge if you are varying the instalment amount. |
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| | <ul style="list-style-type: none">– Employers must make super guarantee contributions for quarter 3, 2016–17 to the funds by this date.– 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) with us by 28 May 2017.– Note: The super guarantee charge is not tax deductible |
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| 30 April | Lodge <i>TFN report</i> for closely held trusts for TFNs quoted to trustees by beneficiaries in quarter 3, 2016–17. |
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| | Lodge lost members report for the period 1 July 2016 to 31 December 2016 |
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May 2017

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- 15 May 2016 tax returns for all other entities that did not have to lodge earlier (including all remaining consolidated groups), and are not eligible for the 5 June 2017 concession.
Due date for:
- Lodging
 - Company and super funds to pay if required.
- Note:** Individuals and trusts in this category to pay as advised on their notice of assessment
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- 21 May Lodge and pay April 2017 monthly activity statement.
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- Final date for appointing a tax agent for an FBT role. You must tell us who your new clients are by this date to make sure they receive the lodgment and payment concessions for their fringe benefits tax returns.
 - Lodge *Fringe benefits tax annual return* (if lodging by paper).
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- 26 May Lodge and pay eligible quarterly activity statement for quarter 3, 2016–17 if you lodge using:
- Electronic lodgment service (ELS)
 - Electronic commerce interface (ECI)
 - Tax Agent Portal
 - BAS Agent Portal
 - Practitioner lodgment service (PLS).
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- 28 May Pay *Fringe benefits tax annual return*.
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- 28 May
- Lodge the *Superannuation guarantee charge statement – quarterly* (NAT 9599) and pay the super guarantee charge for quarter 3, 2016–17 if the employer did not pay enough contributions on time.
 - Employers who lodge a *Superannuation guarantee charge statement – quarterly* (NAT 9599) can choose to offset contributions they paid late to a fund against their super guarantee charge for the quarter. They will still have to pay the remaining super guarantee charge to us.
 - **Note:** The super guarantee charge is not tax deductible
 - For help with working out the super guarantee charge and preparing the *Superannuation guarantee charge statement – quarterly*, use the ATO's Super guarantee charge statement and calculator tool.

June 2017

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- 5 June Lodge tax return, including companies and super funds where the tax return is not required earlier and both of the following criteria are met:
- non-taxable or a credit assessment as at latest year lodged
 - non-taxable or receiving a credit assessment in the current year.
- This is for all entities with a lodgment end date of 15 May 2017, excluding large/medium taxpayers and head companies of consolidated groups.
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- Lodge tax returns due for individuals and trusts with a lodgment end date of 15 May 2017 provided they also pay any liability due by this date.
 - **Note:** This is not a lodgment end date but a concessional arrangement where you will not have to pay failure to lodge on time (FTL) penalties if you lodge and pay by this date

21 June Lodge and pay May 2017 monthly activity statement.

25 June Lodge 2017 *Fringe benefits tax annual return* for tax agents (if lodging electronically). Payment (if required) is due 28 May.

30 June Super guarantee contributions must be paid by this date to qualify for a tax deduction in the 2016–17 financial year.
