

January

15 Jan	Income Tax	Due date for lodgement of previous year returns by companies, large/medium business trusts and superannuation funds with a turnover greater than \$10m.
21 Jan	Activity Statement	<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. - Withheld PAYG for payments during October to December of previous year by small PAYG withholders that are not deferred BAS payers. - Withheld PAYG for payments during December of previous year for medium PAYG withholders that are not deferred BAS payers. - The second PAYG instalment for the previous year by quarterly PAYG instalment payers that are not deferred BAS payers. - The third instalment of FBT for the year ending 31 March of the current year for employers that are not BAS payers.
28 Jan	Activity Statement	<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 quarterly GST reporters. - Withheld PAYG for payments made during July to September of the current year by small PAYG withholders that are deferred BAS payers. - Withheld PAYG for payments made during September of the current year by medium PAYG withholders that are deferred BAS payers. - The first PAYG instalment for the next year by quarterly PAYG instalment payers that are deferred BAS payers. - The second FBT instalment for the year ending 31 March of next year for employers that are deferred BAS payers.
	Superannuation	Due date for superannuation guarantee contributions for October to December of previous year

February

14 Feb	Superannuation	Due date for lodgement of superannuation guarantee statement and payment of superannuation guarantee charge for October to December of previous year.
15 Feb	Superannuation	Superannuation contributions surcharge assessments issued by the Commissioner.
21 Feb	Activity Statements	Final date for lodgement of activity statements relating to reporting and payment of GST, WET and luxury car tax by monthly GST reporters. Withheld PAYG for payments during January by medium PAYG withholders.
28 Feb	Activity Statements	<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 quarterly GST reporters. - Withheld PAYG for payments during October to December of previous year by small PAYG withholders that are deferred BAS payers.

28 Feb	Activity Statements	<ul style="list-style-type: none"> – Withheld PAYG for payments made during December of previous year by medium PAYG withholders that are deferred BAS payers. – The second PAYG instalment for the current year by quarterly PAYG instalment payers that are deferred BAS payers. The third FBT instalment for the year ending 31 March of current year for employers that are deferred BAS payers.
	Income Tax	Large/medium business trusts (annual total greater than \$10 million in latest year lodged) where the taxpayer was non-taxable in latest year lodged.
	GST	Final date for lodgement of annual GST returns or Annual Information Report for some GST payers if an annual tax return is not required to be lodged.

March

2 Mar	Income Tax	<ul style="list-style-type: none"> – Due date for lodgement of previous year returns by new companies and superannuation funds. – Due date for lodgement of previous year returns by companies and superannuation funds with a turnover between \$2m and \$10m.
15 Mar	Superannuation	<ul style="list-style-type: none"> – Final date for payment of superannuation contributions surcharge for February assessments. – Final date for lodging amended Member Contributions Statement for assessments for May of current year.
21 Mar	Activity Statements	Final date for lodgement of activity statements relating to reporting and payment of GST, WET and luxury car tax by monthly GST reporters. Withheld PAYG for payments during February by medium PAYG withholders.
22 Mar	Superannuation	Due date for May of current year Assessment Variation Advice Statement for Superannuation contributions surcharge.
31 Mar	Income Tax	Individuals and trusts which are tax level six.

April

21 April	Activity Statements	<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. – Withheld PAYG for payments made during January to March of the current year by small PAYG withholders that are not deferred BAS payers. – Withheld PAYG for payments made during March of the current year by medium PAYG withholders that are not deferred BAS payers. – The third PAYG instalment for the current year by quarterly PAYG instalment payers that are not deferred BAS payers.
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21 April	Activity Statements	<ul style="list-style-type: none"> - The fourth FBT instalment for the year ending 31 March of current year for employers that are not deferred BAS payers.
28 April	Activity Statements	<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 quarterly GST reporters. - Withheld PAYG for payments made during July to September of the current year by small PAYG withholders that are deferred BAS payers. - Withheld PAYG for payments made during September of the current year by medium PAYG withholders that are deferred BAS payers. - The first PAYG instalment for the next year by quarterly PAYG instalment payers that are deferred BAS payers. - The second FBT instalment for the year ending 31 March of next year for employers that are deferred BAS payers.

Superannuation	Final date for superannuation guarantee contributions for January to March of current year. Superannuation guarantee shortfall amounts for both the July to September and October to December quarters of the previous year must be paid in full to avoid incurring surplus charges.
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May

14 May	Superannuation	<ul style="list-style-type: none"> - Due date to lodge previous year returns by companies and superannuation funds with a turnover of less than \$2m. <p>Due date for lodgement of superannuation guarantee statement and payment of superannuation guarantee charge for January to March of current year.</p>
15 May	Income Tax	Superannuation contributions surcharge assessments issued by commissioner. All remaining individuals and trusts that were taxable in either the prior or current year.
21 May	Activity Statements	Final date for lodgement of activity statements relating to reporting and payment of GST, WET and luxury car tax by monthly GST reporters. Withheld PAYG for payments during April by medium PAYG withholders.
28 May	Income Tax	FBT Due date for FBT lodgement and payment for year ended 31 March of current year (amount reduced by any instalments already paid.)

June

3 June	Income Tax	Due date for lodgement of previous year returns by non-taxable companies, individuals, trusts and superannuation funds.
15 June	Superannuation	<ul style="list-style-type: none"> - Final date for payment of superannuation contributions surcharge for May assessments. - Final date to lodge amended Member Contributions Statement for assessments for May of current year.

15 June	Activity Statements	<ul style="list-style-type: none"> - Final date to lodge activity statements relating to reporting and payment of GST, WET and luxury car tax by monthly reporters. - Withheld PAYG for payment during May by medium PAYG withholders.
22 June	Superannuation	Due date for August of current year Assessment Variation Advice Statement for superannuation contributions surcharge.
30 June	Financial Year End	<ul style="list-style-type: none"> - Final date for late balancing company to choose to have its franking deficit liability determined at 30 June instead of the end of its financial year. - End of financial year.

July

1 July	Grouping Provisions	From this date onwards grouping provisions cease to apply (with limited exceptions.)
14 July	PAYG	Final date for payers of various payments covered by PAYG withholding made during the year to issue payment summaries to the recipients.
21 July	Activity Statements	<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. - Withheld PAYG for payments made during April to June of the current year by small PAYG withholders that are not deferred BAS payers. - Withheld PAYG for payments made during June of the current year by medium PAYG withholders that are not deferred BAS payers. - The fourth PAYG instalment for the current year by quarterly PAYG instalment payers that are not deferred BAS payers. - The first FBT instalment for the year ending 31 March of next year for employers that are not deferred BAS payers.
	Investments	Final day for investment bodies to pay to Commissioner amounts withheld during the current year from certain deferred interest investments where TFN is not quoted.
28 July	Activity Statements	<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 quarterly GST reporters. - Withheld PAYG for payments made during April to June of the current year by small PAYG withholders that are deferred BAS payers. - Withheld PAYG for payments made during June of the current year by medium PAYG withholders that are deferred BAS payers. - The fourth PAYG instalment for the current year by quarterly PAYG instalment payers that are deferred BAS payers. - The first FBT instalment for the year ending 31 March of next year for employers that are deferred BAS payers.
31 July	Investments	Final day for investment bodies to lodge TFN reports for investments made during the June quarter where TFN is quoted.

31 July	Franking	Final date for most companies to pay current year franking deficit tax.
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August

14 August	PAYG	Due date for entities subject to PAYG withholding to forward annual report relating to: <ul style="list-style-type: none">- Work or services payments- Benefit and compensation payments- Alienated personal services payments- Retirement payments and annuities or pensions- Non-cash benefits- Reportable fringe benefits.
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	Superannuation	Due date to lodge superannuation guarantee statement and payment of superannuation guarantee charge for April to June of current year.
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15 August	Superannuation	Superannuation contributions surcharge assessments issued by Commissioner.
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21 August	Activity Statements	Final date for lodgement of activity statements relating to reporting and payment of GST, WET and luxury car tax by monthly GST reporters. Withheld PAYG for payments during July by medium PAYG withholders.
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29 August	PST	Final date for life insurance companies to verify transfer value of virtual PST assets and to value virtual PST liabilities and exempt life insurance policy liabilities.
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September

15 September	Superannuation	<ul style="list-style-type: none">- Final date for payment of superannuation contributions surcharge for August assessments.- Final date for lodging amended Member Contributions Statement for assessments for November of current year.
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21 September	Activity Statements	Final date for lodging activity statements relating to reporting and payment of GST, WET and luxury car tax by monthly GST reporters. Withheld PAYG for payments during August by medium PAYG withholders.
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22 September	Superannuation	<ul style="list-style-type: none">- Final date for payment of superannuation contributions surcharge for August assessments.- Final date for lodging amended Member Contributions Statement for assessments for November of current year.
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28 September	PST	Final date for life insurance companies to transfer out excess virtual PST assets.
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October

21 October	Activity Statements	<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. - Withheld PAYG for payments made during July to September of the current year by small PAYG withholders that are not deferred BAS payers. Withheld PAYG for payments made during September of the current year by medium PAYG withholders that are not deferred BAS payers. The first PAYG instalment for the next year by quarterly PAYG instalment payers that are not deferred BAS payers. The second FBT instalment for the year ending 31 March of next year for employers that are not deferred BAS payers. - Due date for payment of annual PAYG instalment for current year.
28 October	Activity Statements	<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 quarterly GST reporters. - Withheld PAYG for payments made during July to September of the current year by small PAYG withholders that are deferred BAS payers. Withheld PAYG for payments made during September of the current year by medium PAYG withholders that are deferred BAS payers. The first PAYG instalment for the next year by quarterly PAYG instalment payers that are deferred BAS payers - The second FBT instalment for the year ending 31 March of next year for employers that are deferred BAS payers
	Superannuation	Final date for superannuation guarantee contributions for July to September of current year.
31 October	PAYG	<p>Due date for entities subject to PAYG withholding to forward annual report relating to:</p> <ul style="list-style-type: none"> - Payments for a supply where the recipient does not quote an ABN. - Dividend, interest and royalty payments. - Mining payments.
	Member Contributions Statement	<ul style="list-style-type: none"> - Final date for lodging current Member Contributions Statement by non-self-assessing superannuation providers 31 October Investments. - Final date for investment bodies to lodge annual investment income reports, together with a reconciliation statement relating to the current year under TFN arrangements. - Final day for investment bodies to lodge TFN reports for investments made during the September quarter where TFN quoted
	Income Tax	Due date for lodgement of current year returns by individuals, trusts and partnerships that do not use a tax agent.
	GST	Due date for lodgement of annual current year GST return for instalment payers required to lodge tax returns by 31 October.
	Distribute Statements	Final date for most private companies to provide distribution statements to shareholders for the current year.

November

14 November	Superannuation	Due date for lodgement of superannuation guarantee statement and payment of superannuation guarantee charge for July to September of current year.
15 November	Superannuation	Superannuation contributions surcharge assessments issued by Commissioner.
21 November	Activity Statements	<ul style="list-style-type: none">- Final date to lodge activity statements relating to reporting and payment of GST, WET and luxury car tax by monthly GST reporters.- Withheld PAYG for payments during October by medium PAYG withholders.

December

1 December	Income Tax	Operative due date to lodge income tax returns for companies and large individuals.
15 December	Member Contributions Statement	Final date for lodging amended Member Contributions Statement for assessments for February of next year.
	Superannuation	Final date for payment of superannuation contributions surcharge for November assessments.
21 December	Activity Statements	Final date for lodgement of activity statements relating to reporting and payment of GST, WET and luxury car tax by monthly GST reporters. Withheld PAYG for payments during November by medium PAYG withholders.
22 December	Superannuation	Due date for February of next year Assessment Variation Advice Statement for Superannuation contributions surcharge.
