

Legend

	Quarterly PAYG Instalment Notice
	Quarterly Business Activity Statement (BAS)
	Monthly Instalment Activity Statement (IAS)
	Tax Returns
	Superannuation Guarantee
	Fringe Benefits Tax (FBT)
	Annual PAYG Instalment Notice

Key Dates - July to September 2016

July 2016

Date	Obligation
21 July	June 2016 monthly activity statement - due date for lodging and paying.
	2015-16 Quarter 4 PAYG Instalment Activity Statement, for head companies of consolidated groups - due date for lodging and paying.
	Taxable payments annual report – building and construction industry
28 July	Quarterly activity statement, Quarter 4, 2015-16 - paper lodgements - due date for lodging and paying
	Quarterly instalment notice (form R, S or T), quarter 4, 2015-16 due date for paying. Lodgement is only required if you vary the instalment amount.
	Super guarantee contributions for Quarter 4, 2015-16 - employers must make contributions to the fund by this date. Employers who do not pay minimum super contributions for Quarter 4 by this date must pay the Superannuation Guarantee Charge and lodge a <i>Superannuation guarantee charge statement - quarterly</i> (NAT 9599) with us by 28 August 2016. Note: Remember, the Super Guarantee Charge is not tax deductible.
31 July	TFN report for closely held trusts for TFN's quoted to a trustee by beneficiaries in Quarter 4, 2015-16.
	Franking account return for June balancers when there is an amount payable.

August 2016

Date	Obligation
14 August	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.
21 August	July 2016 monthly activity statement - due date for lodging and paying.
25 August	Quarterly activity statement, Quarter 4, 2015-16 - tax agents and BAS agents - due date for lodging and paying if you are lodging via one of the following: <ul style="list-style-type: none"> • Electronic Lodgement Service (ELS) • Electronic Commerce Interface (ECI) • Tax Agent Portal • BAS Agent Portal • Standard Business Reporting (SBR).
28 August	Due date for lodging the <i>Superannuation guarantee charge statement - quarterly</i> and paying the super guarantee charge for Quarter 4, 2015-16, if the employer did not pay enough contributions on time. <p>Employers who are 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 will still have to pay the remaining super guarantee charge to us.</p> <p>Note: Remember, the super guarantee charge is not tax deductible.</p> <p>For help working out the super guarantee charge and preparing the <i>Superannuation guarantee charge statement - quarterly</i>, use our Super guarantee charge statement and calculator tool.</p>

September 2016

Date	Obligation
21 September	August 2015 monthly activity statement - due date for lodging and paying.
30 September	Due date for lodging PAYG withholding payment summary annual report for payers whose registered agent (BAS agent or tax agent) helped prepare the report. <p>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.</p> <p><i>Annual TFN withholding report 2016</i> - due date for lodgement where a trustee of a closely held trust has been required to withhold amounts from payments to beneficiaries.</p>

Key Dates - October to December 2016

October 2016

Date	Obligation
21 October	<p>Annual Pay As You Go (PAYG) instalment notice (Form N), due date for payment.</p> <p>Lodgement is only required if you vary the instalment amount or using the rate method to calculate the instalment.</p> <p>Quarterly PAYG instalment activity statement, Quarter 1, 2016-17 for head companies of consolidated groups - due date for lodging and paying.</p> <p>September 2016 monthly activity statement due date for lodging and paying.</p>
28 October	<p>Quarterly activity statement, Quarter 1, 2016-17 - paper lodgements - due date for lodging and paying</p> <p>Quarterly instalment notice (form R, S, or T), Quarter 1, 2016-17, due date for payment – lodgement is only required if you vary the instalment amount.</p> <p>Super guarantee contributions, Quarter 1, 2016-17 - contributions to be made to the fund by this date.</p> <p>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 the 2016-17 income year.</p>
31 October	<p>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 income tax return may not be covered by your lodgement program.</p> <p>Note: The lodgement program is a concession to registered agents. We can ask for documents to be lodged earlier than the concessional due dates.</p> <p>Tax returns for all entities if one or more prior year returns were outstanding as at 30 June 2016.</p> <p>Note: This means all prior year returns must be lodged, not just the immediate prior year.</p> <p>If all outstanding prior year returns have been lodged by 31 October 2016, the system will reset the 2016 return due date as in the normal program.</p> <p>Self-managed super funds (SMSFs) in this category must lodge their complete Self Managed Superannuation Fund annual return by this date.</p> <p>Tax return for all entities prosecuted for non-lodgement of prior year income tax returns and advised of a lodgement due date of 31 October 2016.</p> <ul style="list-style-type: none"> Some prosecuted clients may have been given a different lodgement 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. <p>SMSFs in this category must lodge their complete Self Managed Superannuation Fund annual return by this date.</p> <p>Annual investment income report (AIIR) - due date for lodgement.</p> <p>Departing Australia superannuation payments (DASP) annual report - due date for lodgement.</p>

Franking account tax return - due date for lodgement when both of the following apply:

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

PAYG withholding annual report no ABN withholding (NAT 3448) - due date for lodgement.

PAYG withholding from interest, dividend and royalty payments paid to non-residents (NAT 7187) annual report - due date for lodgement. 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

PAYG withholding annual report - payments to foreign residents (NAT 12413) - due date for lodgement. This report advises amounts withheld from payments to foreign residents for:

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

Lost members report for the period 1 January 2016 to 30 June 2016.

TFN report for closely held trusts for TFN's quoted to a trustee by beneficiaries in Quarter 1, 2016-17.

November 2016

Date	Obligation
21 November	October 2016 monthly activity statement - due date for lodging and paying.
25 November	<p>Quarterly activity statement, Quarter 1, 2016-17 - due date for lodging and paying if you are lodging via one of the following:</p> <ul style="list-style-type: none"> • Electronic Commerce Interface (ECI) • Electronic Lodgement Service (ELS) • Tax Agent Portal • BAS Agent Portal • Standard Business Reporting (SBR).
28 November	<p>Due date for lodging <i>Superannuation Guarantee Charge statement - quarterly</i> and paying the super guarantee charge for Quarter 1, 2016-17, if the employer did not pay enough contributions on time.</p> <p>Employers who are 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 will still have to pay the remaining Super Guarantee Charge to us.</p> <p>Note: Remember, the Super Guarantee Charge is not tax deductible.</p> <p>For help working out the super guarantee charge and preparing the <i>Superannuation guarantee charge statement - quarterly</i>, use our Super guarantee charge statement and calculator tool.</p>

December 2016

Date	Obligation
1 December	<p>Income tax for taxable large / medium businesses, companies and super funds - due date for payment.</p> <p>Lodgement of return due 15 January 2017.</p> <p>Income tax for the taxable head company of a consolidated group with a member deemed to be a large / medium business taxpayer in the latest year lodged - due date for payment.</p> <p>Lodgement of return due 15 January 2017.</p> <p>Income tax for companies and super funds where lodgement of the income tax return was due 31 October 2016 - due date for payment.</p>
21 December	November 2016 monthly activity statement - due date for lodging and paying.

Key Dates – January 2017 to March 2017

January 2017

Date	Obligation
15 January	<p>Tax return for taxable large / medium entities (all entities other than individuals) due date for lodging, 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 2016 for companies and Super Funds. • As stated on their notice of assessment for Trusts <p>Note: You cannot self-assess a lodgement deferral from this date or assume a later date for lodgement on the basis that the taxpayer will be non-taxable in the current year.</p> <p>Tax return for the taxable head company of a consolidated group (including new registrants) that has a member who has been deemed a large / medium business in the latest year lodged - due date for lodging unless required earlier.</p> <p>Payment was due 1 December 2016.</p>
21 January	<p>Quarterly PAYG instalment activity statement, Quarter 2, 2016-17 for head companies of consolidated groups - due date for lodging and paying.</p> <p>December 2016 monthly activity statement - due date for lodging and paying except for small business clients (that is up to \$10 million turnover) who report GST monthly and lodge electronically.</p>
28 January	<p>Super Guarantee Contributions for Quarter 2, 2016-17 - employers must make contributions to the fund by this date.</p> <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) with us by 28 February 2017.</p> <p>Note: Remember, the Super Guarantee Charge is not tax deductible.</p>
31 January	<p>TFN report for closely held trusts for TFN's quoted to a trustee by beneficiaries in Quarter 2, 2016-17.</p>

February 2017

Date	Obligation
21 February	<p>December 2016 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 2017 monthly activity statement - due date for lodging and paying.</p>
28 February	<p>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>Tax returns for new registrant (taxable and non-taxable) large / medium business entities - 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>Tax return for non-taxable head company of a consolidated group - including new registrants - that has a member who has been deemed a large / medium entity in the latest year lodged - due date for lodgement.</p> <p>Tax return for any member of a consolidated group who exits in the consolidated group during the year of income.</p> <p>Tax return for new registrant (taxable and non-taxable) head company of a consolidated group.</p> <p><i>Self Managed Superannuation Fund annual return</i> for new registrant (taxable and non-taxable) self-managed super funds (SMSFs) - due date for lodgement and payment.</p> <p>Note: There are special arrangements for <u>newly registered Self-Managed Super Funds</u> that do not have to lodge a return.</p> <p>Quarterly activity statement, Quarter 2, 2016-17 - due date for lodging and paying - all lodgement methods.</p> <p>Quarterly instalment notice (form R, S or T), Quarter 2, 2016-17 - 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 tax return lodgement obligation.</p> <p>If the taxpayer does have a tax return obligation, this return or report must be lodged by the due date of the tax return.</p> <p>Due date for lodging the <i>Superannuation Guarantee Charge (SGC) statement - quarterly</i> and paying the super guarantee charge for Quarter 2, 2016-17 if the employer did not pay enough contributions on time.</p> <p>Employers who are 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 will still have to pay the remaining super guarantee charge to us.</p> <p>Note: The Super Guarantee Charge is not tax deductible.</p> <p>For help with working out the Super Guarantee Charge and preparing the <i>Superannuation Guarantee Charge statement - quarterly</i>, use our Super guarantee charge statement and calculator tool.</p>

March 2017

Date	Obligation
21 March	February 2017 monthly activity statement - due date for lodging and paying.
31 March	<p>Tax return for companies and super funds with total income in excess of \$2 million in the latest year lodged (excluding large / medium taxpayers) - due date for lodging, unless due earlier.</p> <p>Payment for companies and Super Funds in this category is also due by this date.</p> <p>Income 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 - due date for lodging, unless due earlier.</p> <p>Payment for companies in this category is also due by this date.</p> <p>Tax return for individuals and trusts that were tax level 6 in the latest year lodged, excluding large / medium trust entities.</p> <p>Payment for individuals and trusts in this category is due as per their notice of assessment.</p>

Key Dates – April 2017 to June 2017

April 2017

Date	Obligation
21 April	<p>Quarterly PAYG instalment activity statement, Quarter 3, 2016-17 for head companies of consolidated groups - due date for lodging and paying.</p> <p>March 2017 monthly activity statement - due date for lodging and paying.</p>
28 April	<p>Quarterly activity statement, Quarter 3, 2016-17 – paper lodgements - due date for lodging and paying</p> <p>Quarterly instalment notice (form R, S or T), Quarter 3, 2016-17 - due date for payment. You only need to lodge if you are varying the instalment amount.</p> <p>Super Guarantee Contributions for Quarter 3, 2016-17 - employers must make contributions to the fund by this date.</p> <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) with us by 28 May 2017.</p> <p>Note: The Super Guarantee Charge is not tax deductible.</p>
30 April	<p>TFN report for closely held trusts for TFN's quoted to trustees by beneficiaries in Quarter 3, 2016-17.</p> <p>Lost members report for the period 1 July 2016 to 31 December 2016.</p>

May 2017

Date	Obligation
15 May	<p>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.</p> <p>Due date for:</p> <ul style="list-style-type: none"> • Lodging • Company and super funds to pay where required <p>Note: Individuals and trusts in this category to pay as advised on their notice of assessment.</p>
21 May	<p>April 2017 monthly activity statement - due date for lodging and paying.</p> <p>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.</p> <p>Fringe Benefits Tax annual return – due date for lodgement (if lodging by paper).</p>
26 May	<p>Eligible quarterly activity statement, Quarter 3, 2016-17 - due date for lodging and paying if you are lodge using any of the following:</p> <ul style="list-style-type: none"> • Electronic Commerce Interface (ECI) • Electronic Lodgement Service (ELS) • Tax Agent Portal • BAS Agent Portal • Standard Business Reporting
28 May	<p>Fringe Benefits Tax annual return - due date for payment.</p> <p>Due date for lodging the <i>Superannuation Guarantee Charge statement - quarterly</i> (NAT 9599) and paying the super guarantee charge for Quarter 3, 2016-17 if the employer did not pay enough contributions on time.</p> <p>Employers who are 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 will still have to pay the remaining Super Guarantee Charge to us.</p> <p>Note: The Super Guarantee Charge is not tax deductible.</p> <p>For help with working out the Super Guarantee Charge and preparing the <i>Superannuation Guarantee Charge statement - quarterly</i>, use our Super guarantee charge statement and calculator tool.</p>

June 2017

Date	Obligation
5 June	<p>Tax return lodgement, including companies and Super Funds, where 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 refund as at latest year lodged • Non-taxable or receiving a refund in the current year <p>This is for all entities with a lodgement end date of 15 May 2017, excluding large / medium taxpayers and head companies of consolidated groups.</p> <p>Tax returns due for individuals and trusts with a lodgement end date of 15 May 2017 provided they also pay any liability due by this date.</p> <p>Note: This is not a lodgement 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.</p>
21 June	May 2017 monthly activity statement - due date for lodging and paying.
25 June	2017 Fringe Benefits Tax annual return – lodgement due date 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.