Registered Agent Lodgment due dates 2021-22

UNCLASSIFIED

| 021 | | | | | |
|------------------|--|--|--|--|---|
| ULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEM |
| 2 | 21 Quarterly PAYG instalment activity st | atement for quarter 4, 2020-21 - head compar | nies of consolidated groups | | |
| 2 | Monthly activity statement for June 202 | 1 | | | |
| | 28 Quarterly instalment notice for qua | rter 4, 2020-21 - form R, S or T - lodgment only | required if varying the instalment amount | | |
| | 28 Quarterly activity statement for qua | arter 4, 2020-21 - paper lodgment | | | |
| | 28 Super guarantee contributions for | quarter 4, 2020-21 - contributions to be made t | o the fund by this date | | |
| | 31 Venture capital deficit tax return | (June balancers); Franking account retur | n (June balancers); Early stage innovati | ion company report | |
| | 11 Quarterly ac | ctivity statement for quarter 4, 2020-21 – sel | f preparers - electronic lodgment | | |
| | 14 PAYG with | holding payment summary annual repo | rt for large withholders (annual withholding | more than \$1 million) or payers with no tax a | gent or BAS agent involved |
| | 21 N | Ionthly activity statement for July 2021 | | | |
| | 25 | Quarterly activity statement for quarter | 4, 2020-21 – tax agents and BAS agents if l | odging electronically | |
| | | 28 Superannuation guarantee charge | SGC) statement for quarterly for quarter | 4, 2020-21 (if required contributions were no | ot made by the due date) |
| | | 28 Taxable payments annual report for the | building and construction; cleaning; courier | and road freight; information technology; and | d security, investigation and |
| | | 21 Mo | nthly activity statement for August 202 | 1 | |
| | | 3 | | ary annual report for a payer who has ag olvement in preparing their report, they may | |
| | | | | nnual PAYG instalment notice (lodgme nount) | nt only required if varying t |
| | | | 21 QI | uarterly PAYG instalment activity stat | ement for quarter 1, 2021 |
| | | | 21 Ma | onthly activity statement for September | 2021 |
| | | | 2 | 8 Quarterly instalment notice for qua | rter 1, 2021-22 - form R, S |
| | | | 2 | 8 Quarterly activity statement for qua | arter 1, 2021-22 - tax agent |
| | | | 2 | 8 Super guarantee contributions for | quarter 1, 2021-22 - contril |
| | | | | 31 Tax return for | |
| | | | | all entities where one or more prior year returns have been lodged by this data all entities prosecuted for non-lodgment clients may have been given a different structure of the struct | e, the system will reset the ent of prior year tax returns ent lodgment due date. |
| | | | | New registrant Self managed superation | |
| | | | | 31 Departing Australia super paym | ents (DASP) annual re |
| | d payment of income tax | | | PAYG withholding annual report – no Australian business number (AB – interest, dividend and royalty payme – payment to foreign residents | N) withholding |
| | | | | 31 Lost members report for the perio | d 1 January 2021 to 30 Ju |
| | uarterly activity statements | | | | ty statement for quarter |
| FBT returns | | | | | onthly activity stateme |
| | (PAYG) withholding annual | | | 25 | Quarterly activity sta |
| instalment not | activity statements and PAYG tices | | | 2 | 8 Superannuation gu |
| Annual GST re | eturns and information reports | | | | contributions were not |
| | arterly instalment notices | | | | Payment of inc – taxable large/me |
| | | | | | January 2022) – taxable head cor |
| Super stateme | | | | | large/medium bu |
| Other obligation | ons incl TPAR | | | | January 2022 – companies and s |

Information taken from https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Due-dates



Australian Government Australian Taxation Office



→ Continued next page

in preparing the report

surveillance industries

nt) involvement in preparing the report (if a payer has only closely n to lodge this report by the due date of the payer's income tax return)

ne instalment amount or using the rate method to calculate the instalment

-22 - head companies of consolidated groups

or T - lodgment only required if varying the instalment amount

BAS agent and self preparer - paper lodgment

outions to be made to the fund by this date

nding as at 30 June 2021 – tax agent clients (if all outstanding prior year 2021 return due date as per the normal program) and advised of a lodgment due date of 31 October 2021 (some prosecuted

advised that first year return has this lodgment due date

oort

ne 2021

, 2021-22 - self preparers - electronic lodgment

nt for October 2021

tement for quarter 1, 2021-22 -tax agents and BAS agents lodging electronically

arantee charge (SGC) statement for quarter 1, 2021-22 (if required nade by the due date)

ome tax for

dium businesses, companies and super funds (lodgment of return due 15

npany of a consolidated group with a member deemed to be a siness taxpayer in the latest year lodged. Lodgment of return due 15

uper funds where lodgment of the tax return was due 31 October 2021

21 Monthly activity statement for November 2021

Registered Agent Lodgment due dates 2021-22 (continued)

| For manual in the second se | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE |
|---|--------------------------|--|---|---|--|---|
| Expertence of the index provide the spectra of the index provide the optimizer set or the index provide the index pro | | | | | | |
| - tasket sectors up a considered gross-includes one inglistatement on the same and up the solution operation of considered group operations (considered group operations) (2) Matchy buschess activity statement of consensor 201 campt or mail basics calculate the solution of the same S0 million can be solution of | | lium business taxpayers as per latest | year lodged (all entities other than individu | als) due date for lodging unless required e | arlier. Payment for companies and super fu | unds was due 1 December 2021; Pa |
| In the backward with a tradement to be some 22 stars by the star backward with a lab is the star back with a lab is the star backward with a lab is the sta | - taxable head com | npany of a consolidated group - includ | ing new registrants - that has a member w | ho has been deemed a large/medium busi | | |
| Super guarantee contributions re vaier 2. 221 22 - control internations and the part of the internation of the part of the par | | | | | | |
| Include a product by balances activity statement for local balances datase that is up to 510 million unrower) who report GRT monthly and loga data is a product by statement to react 2, 201-22. If suggest and the state is a state in a read to a state information register in the state information register informatin register information rega and register information registe | | | | | who report GST monthly and lodge electro | onically |
| ECECUT • Tax returns and payment of laconet size. • Pays sy poy Caffy of sixed instances and caffy | 28 | | • | | | |
| LECENO Anomaly addigites addig | | | | | nts (that is up to \$10 million turnover) who r | report GST monthly and lodge elect |
| LEGEND An return som Pay as young do manufacture pays Pay as young do Manufa So Teture pays< | | | | | | |
| LEEEDD • A required inducation required and quartery ind | | | | | Igment only required if varying the instalme | nt amount |
| LEGEND Tax returns and payment of incomators Tax returns and payment of incomators | | | Tax return for – non-taxable large/medium entities | | | |
| LEGEND Annual dost returns and payment of income tax Annual dost returns and payment of income tax Superstantation guarantee charge (Scie) statements on the case of Science (Scie) statement on the case of Science (Science (Sciene (Sciene | | | new registrant (taxable and non-taxable head company of a c non-taxable head company of a c members of a consolidated group new registrant (taxable and non-taxable) | onsolidated group - including new registra - who exit the consolidated group during t axable) SMSFs – tax agent clients | nts - that has a member who has been deer | also due on this date. Payment for med a large/medium entity in the lat |
| LEGEND 1 Tax returns and payment of income tax 2 Monthly activity statements and PAYOs inschade and quarterly activity statements and PAYOs inschade and quarterly instalment notices Super statements | | | 28 Annual GST return or informa | tion rep<mark>ort</mark> if taxpayer does not have a t | ax return lodgment obligation (if taxpayer ha | as a tax return obligation, this return |
| Interventional and payment of income tax Annual GST returns Pay as you go (PAYG) withholding annual reports Pay as you go (PAYG) withholding annual reports Annual GST returns and information reports Annual GST returns and information reports Annual GST returns and information reports Super statements | | | | | | nade by the due date) |
| - companies and super funds with total income in access of 52 million in latest year lodged (excluding large/medur) side of the price o | | | 21 | | ary 2022 | |
| LEGEND Tax returns and payment of income tax Monthly activity statements FBT returns Pay as you go (PAX) withholding annual reports and holding annual reports and holding annual reports Annual and quarterly instalment notices Super statements | | | | | ith total income in excess of \$2 million in lat | test year lodged (excluding large/me |
| LEGEND Tax returns and payment of income tax Monthly activity statements FBT returns Pay as you go (PAYG) withholding annual reports FBT returns Pay as you go (PAYG) withholding annual reports FBT returns Super statements Super statements | | | | funds in this category is also d | ue by this date. | |
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| Image: Super statements Image: Super statement notices Image: Super statements Image: Super statements Image: Super statements Image: Super statement notices Image: Super statements Image: Super statement notic | | | | | | ou or more (excluding large/mediur |
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| LEGEND 23 Super guarantee contributions for quarter 3, 2021-22 - contributions for quarter 4, 2021-22 - contributions for quarter 4, 2021-22 - contributions for quarte | | | | | 28 Quarterly activity stateme | nt for quarter 3, 2021-22 - paper loo |
| LEGEND Image: Control of the second of t | | | | | 28 Quarterly instalment notic | e for quarter 3, 2021-22 - form R, S |
| LEGEND Image: Comparison of the statement of | | | | | 28 Super guarantee contribut | tions for quarter 3, 2021-22 - contr |
| LEGEND 21 Monthly activity statement Tax returns and payment of income tax Monthly and quarterly activity statements FBT returns Pay as you go (PAYG) withholding annual reports, PAYG activity statements and PAYG instalment notices Annual GST returns and information reports Annual and quarterly instalment notices Super statements Super statements Super statements Super statements Super statements Super statements Super statements Super statements Super statements Super statements Super statements | | | | | 30 Lost members report for the | he period 1 July 2021 to 31 Decemb |
| LEGEND Image: Tax returns and payment of income tax Image: Monthly and quarterly activity statements Image: Text returns Image: Text returns <tr< td=""><td></td><td></td><td></td><td></td><td>12 Quart</td><td>erly activity statement, quarter</td></tr<> | | | | | 12 Quart | erly activity statement, quarter |
| Image: Tax returns and payment of income tax Image: Tax returns and payment of income tax Image: Tax return for 2022 annual - self preparers - lodgment an - tax agent clients when lodgment an - tax agent clien | | | | | 15 Tax r eligibl | r <mark>eturn</mark> for all other entities not requ e for the 5 June concession – tax a |
| Tax returns and payment of income tax Monthly and quarterly activity statements FBT returns Pay as you go (PAYG) withholding annual reports, PAYG activity statements and PAYG instalment notices Annual GST returns and information reports Annual and quarterly instalment notices Super statements | LEGEND | | | | | 21 Monthly activity statemer |
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| Super statements also maniar also | | | | | | refund in |
| also mad | Annual and quarterly ins | stalment notices | | | | companie |
| | Super statements | | | | | – individua |
| | Other obligations incl T | PAR | | | | |

(Lodgment Program 2022-23) JULY

yment for trusts in this category is due as per their notice of assessment)

ronically

ate. Payment for trusts in this category is due as per their notice of

trusts in this category is due as per their notice of assessment. est year lodged

/report must be lodged by the lodgment due date of the tax return)

edium taxpayers) – tax agent clients. Payment for companies and super

ccess of \$2 million in their latest year lodged, (unless the return was due

n trusts) - tax agent clients. Payments for individuals and trusts in this

2 - head companies of consolidated groups

Igment

or T - lodgment only required if varying the instalment amount

butions to be made to the fund by this date

er 2021

3, 2021-22 - self preparers - electronic lodgment

red earlier (including all other consolidated groups) and not gent clients

t for April 2022

return d payment nent is made by paper - lodgment and payment

ent for quarter 3, 2021-22 -electronic lodgment

arantee charge (SGC) statement for quarter 3, 2021-22 (if required made by the due date)

ble or refund as per latest year lodged as well as actual non-taxable or current year - all entities with a lodgment end date of 15 May 2022 except lium taxpayers and head companies of consolidated groups. This includes es and super funds not due earlier and that meet the above criteria Is and trusts with a lodgment end date of 15 May 2022 provided payment is le by this date

21 Monthly activity statement for May 2022

25 FBT return – 2022 annual return – tax agent clients - lodgment and payment where return lodged electronically