

Registered Agent Lodgment due dates 2021-22



UNCLASSIFIED

2021

JULY

AUGUST

SEPTEMBER

OCTOBER

NOVEMBER

DECEMBER

→ Continued next page

- 21** Quarterly PAYG instalment activity statement for quarter 4, 2020-21 - head companies of consolidated groups
- 21** Monthly activity statement for June 2021
- 28** Quarterly instalment notice for quarter 4, 2020-21 - form R, S or T - lodgment only required if varying the instalment amount
- 28** Quarterly activity statement for quarter 4, 2020-21 - paper lodgment
- 28** Super guarantee contributions for quarter 4, 2020-21 - contributions to be made to the fund by this date
- 31** Venture capital deficit tax return (June balancers); Franking account return (June balancers); Early stage innovation company report
- 11** Quarterly activity statement for quarter 4, 2020-21 – self preparers - electronic lodgment
- 14** PAYG withholding payment summary annual report for large withholders (annual withholding more than \$1 million) or payers with no tax agent or BAS agent involved in preparing the report
- 21** Monthly activity statement for July 2021
- 25** Quarterly activity statement for quarter 4, 2020-21 – tax agents and BAS agents if lodging electronically
- 28** Superannuation guarantee charge (SGC) statement for quarterly for quarter 4, 2020-21 (if required contributions were not made by the due date)
- 28** Taxable payments annual report for the building and construction; cleaning; courier and road freight; information technology; and security, investigation and surveillance industries
- 21** Monthly activity statement for August 2021
- 30** PAYG withholding payment summary annual report for a payer who has agent (BAS agent or tax agent) involvement in preparing the report (if a payer has only closely held payees, and they have tax agent involvement in preparing their report, they may be eligible for a concession to lodge this report by the due date of the payer's income tax return)
- 21** Annual PAYG instalment notice (lodgment only required if varying the instalment amount or using the rate method to calculate the instalment amount)
- 21** Quarterly PAYG instalment activity statement for quarter 1, 2021-22 - head companies of consolidated groups
- 21** Monthly activity statement for September 2021
- 28** Quarterly instalment notice for quarter 1, 2021-22 - form R, S or T - lodgment only required if varying the instalment amount
- 28** Quarterly activity statement for quarter 1, 2021-22 - tax agent, BAS agent and self preparer - paper lodgment
- 28** Super guarantee contributions for quarter 1, 2021-22 - contributions to be made to the fund by this date
- 31** Tax return for
 - all entities where one or more prior year tax returns were outstanding as at 30 June 2021 – tax agent clients (if all outstanding prior year returns have been lodged by this date, the system will reset the 2021 return due date as per the normal program)
 - all entities prosecuted for non-lodgment of prior year tax returns and advised of a lodgment due date of 31 October 2021 (some prosecuted clients may have been given a different lodgment due date.
 - New registrant Self managed superannuation funds (SMSF) - if advised that first year return has this lodgment due date
- 31** Departing Australia super payments (DASP) annual report
- 31** PAYG withholding annual reports
 - no Australian business number (ABN) withholding
 - interest, dividend and royalty payments paid to non-residents
 - payment to foreign residents
- 31** Lost members report for the period 1 January 2021 to 30 June 2021
- 11** Quarterly activity statement for quarter 1, 2021-22 – self preparers - electronic lodgment
- 21** Monthly activity statement for October 2021
- 25** Quarterly activity statement for quarter 1, 2021-22 –tax agents and BAS agents lodging electronically
- 28** Superannuation guarantee charge (SGC) statement for quarter 1, 2021-22 (if required contributions were not made by the due date)
- 1** Payment of income tax for
 - taxable large/medium businesses, companies and super funds (lodgment of return due 15 January 2022)
 - taxable head company of a consolidated group with a member deemed to be a large/medium business taxpayer in the latest year lodged. Lodgment of return due 15 January 2022
 - companies and super funds where lodgment of the tax return was due 31 October 2021
- 21** Monthly activity statement for November 2021

LEGEND

- 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
- Other obligations incl TPAR

Registered Agent Lodgment due dates 2021-22 (continued)

2022

JANUARY

FEBRUARY

MARCH

APRIL

MAY

JUNE

(Lodgment Program 2022-23)

JULY

15 Tax return for
 – taxable large/medium business taxpayers as per latest year lodged (all entities other than individuals) due date for lodging unless required earlier. Payment for companies and super funds was due 1 December 2021; Payment for trusts in this category is due as per their notice of assessment)
 – taxable head company of a consolidated group - including new registrants - that has a member who has been deemed a large/medium business taxpayer in the latest year lodged (payment was due 1 December 2021)

21 Quarterly PAYG instalment activity statement for quarter 2, 2021-22 - head companies of consolidated groups

21 Monthly business activity statement for December 2021 except for small business clients (that is up to \$10 million turnover) who report GST monthly and lodge electronically

28 Super guarantee contributions for quarter 2, 2021-22 - contributions to be made to the fund by this date

21 Monthly business activity statement for December 2021 for small business clients (that is up to \$10 million turnover) who report GST monthly and lodge electronically

21 Monthly activity statement for January 2022

28 Quarterly activity statement, quarter 2, 2021-22 - all lodgment methods

28 Quarterly instalment notice - form R, S or T - for quarter 2, 2021-22 - lodgment only required if varying the instalment amount

28 Tax return for

- non-taxable large/medium entities as per latest year lodged - except 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.
- new registrant (taxable and non-taxable) large/medium entities. 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.
- 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
- members of a consolidated group - who exit the consolidated group during the financial year
- new registrant (taxable and non-taxable) SMSFs – tax agent clients
- new registrant (non-taxable) head company of a consolidated group

28 Annual GST return or information report if taxpayer does not have a tax return lodgment obligation (if taxpayer has a tax return obligation, this return/report must be lodged by the lodgment due date of the tax return)

28 Superannuation guarantee charge (SGC) statement for quarter 2, 2021-22 (if required contributions were not made by the due date)

21 Monthly activity statement for February 2022

31 Tax return for

- companies and super funds with total income in excess of \$2 million in latest year lodged (excluding large/medium taxpayers) – tax agent clients. Payment for companies and super funds in this category is also due by this date.
- head company of a consolidated group (excluding large/medium) with a member who had a total income in excess of \$2 million in their latest year lodged, (unless the return was due earlier). Payment for companies in this category is also due by this date.
- individuals and trusts whose latest return resulted in a tax liability of \$20,000 or more (excluding large/medium trusts) - tax agent clients. Payments for individuals and trusts in this category is due as per their notice of assessment.

21 Quarterly PAYG instalment activity statement for quarter 3, 2021-22 - head companies of consolidated groups

21 Monthly activity statement for March 2022

28 Quarterly activity statement for quarter 3, 2021-22 - paper lodgment

28 Quarterly instalment notice for quarter 3, 2021-22 - form R, S or T - lodgment only required if varying the instalment amount

28 Super guarantee contributions for quarter 3, 2021-22 - contributions to be made to the fund by this date

30 Lost members report for the period 1 July 2021 to 31 December 2021

12 Quarterly activity statement, quarter 3, 2021-22 – self preparers - electronic lodgment

15 Tax return for all other entities not required earlier (including all other consolidated groups) and not eligible for the 5 June concession – tax agent clients

21 Monthly activity statement for April 2022

21 FBT return for 2022 annual return
 – self preparers - lodgment and payment
 – tax agent clients when lodgment is made by paper - lodgment and payment

26 Quarterly activity statement for quarter 3, 2021-22 -electronic lodgment

28 Superannuation guarantee charge (SGC) statement for quarter 3, 2021-22 (if required contributions were not made by the due date)

5 Tax return

- non-taxable or refund as per latest year lodged as well as actual non-taxable or refund in current year - all entities with a lodgment end date of 15 May 2022 except large/medium taxpayers and head companies of consolidated groups. This includes companies and super funds not due earlier and that meet the above criteria
- individuals and trusts with a lodgment end date of 15 May 2022 provided payment is also made 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

LEGEND

- 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
- Other obligations incl TPAR