***Key dates***

Activity statements

The final date for lodgment and payment for:

* Quarter PAYG instalment activity statement for head companies of consolidated groups:
	+ Quarter 4 (April - June) –due 21 July
	+ Quarter 1 (July–September) – due 21 October
	+ Quarter 2 (October–December)– due 21 January
	+ Quarter 3 (January–March) – due 21 April

* Quarter activity statements lodged electronically:
	+ Quarter 4 (April–June) – due 11 August
	+ Quarter 1 (July–September) – due 11 November
	+ Quarter 2 (October–December) – due 28 February
	+ Quarter 3 (January–March) – due 12 May

**Table: Monthly lodgment obligation**

|  |  |  |
| --- | --- | --- |
| Monthly lodgment obligation | Due date | BAS agent concession for lodgment and payment if lodging by the BAS Agent Portal, PLS or ECI |
| Activity statement | 21st of the following month | n/aThe electronic lodgment and payment concession does not apply to standard monthly activity statements. |
| December activity statement | 21 January | 21 February – December monthly business activity statements for business clients with up to $10 million turnover who report GST monthly and lodge electronically using a registered agent. |

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| **Table: Quarterly lodgment obligation** |
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| Quarterly lodgment obligation | Original due date | BAS agent concession for lodgment and payment if lodging by the BAS Agent Portal, PLS or ECI |
| Quarter 4 | 28 July | 25 August  |
| Quarter 1 | 28 October | 25 November |
| Quarter 2 | 28 February  | n/aThe Quarter 2 lodgment due date is more than eight weeks after the end of the quarter, which is similar to the electronic lodgment concession available for the other three quarters. As a result, lodgment concessions are not available for Quarter 2. |
| Quarter 3 | 28 April | 26 May |
| Quarter 4 | 8 July  | 25 August |

# Goods and services tax

Key lodgment and payment dates for business – GST annual returns and instalments.

## 28 July

* GST instalments
* Quarter 4 (April–June) instalment notices (forms S and T).

Final date for payment and, if varying the instalment amount, lodgment.

## 21 August

Final date for eligible monthly GST reporters to elect to report GST annually.

## 28 October

GST instalments:

* Final date for electing to pay GST by instalments (that is, option 3) for June balancers if another reporting option was previously used.
* Final date for opting out of option 3 for the current financial year.
* Quarter 1 (July–September) instalment notices (forms S and T) – final date for payment and, if varying the instalment amount, lodgment.

Final date for eligible quarterly GST reporters to elect to report GST annually.

## 31 October

Annual GST return or *Annual GST information report* – lodgment and payment is due when your income tax return is due:

* If you use a tax agent, different due dates may apply.

## 28 February

Annual GST return or *Annual GST information report:*

* final date for lodgment and payment (if required) if you do not have an income tax return lodgment obligation

GST instalments.

* Quarter 2 (October–December) instalment notices (forms S and T) – final date for payment and, if varying the instalment amount, lodgment.

## 28 April

GST instalments.

* Quarter 3 (January–March) instalment notices (forms S and T) – final date for payment and, if varying the instalment amount, lodgment.

# Income tax

Key lodgment and payment dates for business – income tax returns.

These dates apply to entities that balance on 30 June, (at the end of the Australian financial year). They do not apply to entities that use a substituted accounting period.

## 15 May

Lodge 2017 tax returns for all entities that did not have to lodge earlier (including all remaining consolidated groups), and are not eligible for the 5 June 2018 concession.

Due date for:

* companies and super funds to pay if required.

Note: Individuals and trusts in this category pay as advised on their notice of assessment.

## 31 October

Individual, partnership and trust income tax returns due:

* Income tax returns for trusts that were either taxable or non-taxable medium to large taxpayers in the last year they lodged and have one or more prior year returns overdue as at 30 June in the previous financial year.
* Income tax returns for Trusts where the previous financial year income tax return was not lodged by the due date.
* Exception – new registrant trusts from the previous financial year can lodge by 28 February unless required earlier.

Income tax return lodgment due date for all June balancing companies where:

* the previous financial year income tax return was not lodged on time, or
* one or more prior-year returns were overdue as at 30 June of the previous financial year.

## 1 December

Income tax lodgment date for non full assessment company entities.

* Payment date is as per the notice of assessment.

Income tax payment due date for companies that were:

* taxable medium to large taxpayers in the immediate prior year
* required to lodge by 31 October.

## 15 January

Lodgment due date for income tax returns for companies, and trusts that were taxable medium to large business clients in the prior year and are not required to lodge earlier.

If you don't lodge your return for the previous financial year on time, your income tax return for the current financial year is due by 31 October.

## 28 February

Income tax return lodgment due date for:

* medium to large trusts that were non-taxable in the latest year lodged unless required earlier
* new registrant trusts unless required earlier
* self-preparing taxpayers that were not due at an earlier date.

If you fail to lodge your return for the previous financial year on time your income tax return for the current financial year will be due by 31 October.

Fringe benefits tax return

The fringe benefits tax (FBT) year runs from 1 April to 31 March.If you have an FBT liability during that year, you must lodge an FBT return and pay the total FBT amount you owe for the year by **21 May**.

# Pay as you go (withholding and instalments)

## Due dates for PAYG withholding

14 July – payers must issue PAYG withholding payment summaries to payees (that is, employees and other workers).

14 August – *PAYG withholding payment summary annual report*

* final date for lodgment
* use this to summarise all payments to your employees and other payees and the amounts withheld from salary and wages and other payments
* amounts should have been reported at labels W1 and W2 on previous financial year activity statements.

31 October

PAYG withholding annual report – payments to foreign residents:

* final date for lodgment for the annual report
* use this to report payments made to foreign residents for entertainment or sports activities, construction and related activities and arranging casino gaming junket activities, and the amounts withheld
* amounts should have been reported at label W3 on the previous financial year activity statements.

PAYG withholding where ABN not quoted:

* final date for lodgment for the annual report
* use this to report amounts withheld because another entity did not quote their ABN
* amounts were reported at label W4 of the previous financial year activity statements.

PAYG withholding from interest, dividends and royalties paid to non-residents:

* final date for lodgment for the annual report
* use this to report payments of dividends, interest and royalties to non-residents that are subject to withholding, and the amounts withheld
* amounts should have been reported at label W3 on the previous financial year activity statements.

## Due dates for PAYG instalments

28 July – Quarter 4 (April–June)

* instalment notices (forms R and T) – final date for payment and, if varying the instalment amount, lodgment
* finalising all your PAYG instalments before you lodge your tax return will ensure you receive the correct amount of credit in your income tax assessment.

21 October – Annual PAYG instalment notice

* final date for payment and, if using the rate method or varying the instalment amount, final date for lodgment
* if you have already received your income tax assessment, you should not vary your annual instalment.

28 October

* final date for eligible instalment reporters to elect to report annually for June balancers
* final date for notifying your quarterly PAYG instalment reporting and payment choice for the current financial income year for June balancers
* Quarter 1 (July–September) instalment notices (forms R and T) – final date for payment and, if varying the instalment amount, lodgment.

28 February – Quarter 2 (October–December)

* instalment notices (forms R and T) – final date for payment and, if varying the instalment amount, lodgment.

28 April – Quarter 3 (January–March)

* instalment notices (forms R and T) – final date for payment and, if varying the instalment amount, lodgment.

# Super guarantee

Super guarantee contributions to be made to the super fund for every quarter.

Quarter 1 (July–September) – due 28 October

If you do not pay minimum super contributions for quarter 1 by this date, you must pay the super guarantee charge and lodge a *Superannuation guarantee charge statement – quarterly* with us by 28 November.

Quarter 2 (October–December) – due 28 January

If you do not pay minimum super contributions for quarter 2 by this date, you must pay the super guarantee charge and lodge a *Superannuation guarantee charge statement – quarterly* with us by 28 February.

Quarter 3 (January–March) – due 28 April

If you do not pay minimum super contributions for quarter 3 by this date, you must pay the super guarantee charge and lodge a *Superannuation guarantee charge statement – quarterly* with us by 28 May.

Quarter 4 (April–June) – due 28 July

If you do not pay minimum super contributions for quarter 4 by this date, you must pay the super guarantee charge and lodge a *Superannuation guarantee charge statement – quarterly* with us by 28 August.