

Plan for tomorrow by UNDERSTANDING today.

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2020-2021 KEY LODGMENT DUE DATES

This list of key dates is not comprehensive – it is a guide only. Events or timelines may change, speak to your Tax Advisor to certify your due dates for lodgment. When a due date falls on Saturday, Sunday or public holiday, you can lodge or pay on the next business day. The payment due dates for a tax return are determined by client type, the lodgment due date and when the return is lodged.

Month	Due Date	Lodgment Obligation
JULY	21-Jul-20	Monthly Business Activity Statement (BAS) due (June 2020)
		Monthly Instalment Activity Statement (IAS) due (June 2020)
		Quarterly PAYG Instalment (PAYG) due (April - June 2020)
	28-Jul-20	Quarterly Instalment Activity Statement (IAS) due (April - June 2020) (Tax Agent lodgment 21st August 2020)
		Quarterly Superannuation Guarantee (SG) Contribution due (April - June 2020)

	28-Jul-20	<p>Quarterly Business Activity Statement (BAS) due (April - Jun 2020) if lodged by paper and not an active STP reporter</p> <p>Payroll Tax – Annual Reconciliation would normally be due and payable, extended to 30 Oct 2020 due to COVID-19</p>
	31-Jul-20	<p>Lodge TFN report for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 4, 2019-2020</p> <p>Lodge Venture capital deficit tax return for June balancers</p> <p>Lodge Franking account return for 30 June balancers if there is an amount payable</p> <p>Lodge Early Stage Innovation company report (ESIC)</p>
AUGUST	07-Aug-20	Monthly Payroll Tax Payment
	14-Aug-20	<p>PAYGW Payment Summary Annual Report (2020 FY) (STP) Finalisation</p> <p>Employee Share Scheme (ESS) Annual Report</p>
	21-Aug-20	<p>Monthly BAS (July 2020)</p> <p>Monthly IAS (July 2020)</p>
	25-Aug-20	Lodge and pay quarter 4, 2019-20 activity statement if you lodge electronically (Agent)

	28-Aug-20	Taxable Payments Annual Report (2020 FY)
SEPTEMBER	07-Sep -20	Monthly Payroll Tax Payment
	21-Sep-20	Monthly BAS (Aug 2020) Monthly IAS (Aug 2020)
	30-Sep-20	2019 R&D Tax Incentive extended deadline (extension from April 2020 due to COVID-19)
OCTOBER	07-Oct -20	Monthly Payroll Tax Payment
	21-Oct-20	Monthly BAS (Sep 2020) Monthly IAS (Sep 2020) Quarterly PAYGI Consolidated Activity Statement (CAS) (Sep 2020) Annual PAYGI Notice (2020 FY)
	28-Oct-20	Quarterly BAS (Jul - Sep 2020) (Tax Agent lodgment 25 th Nov 2020) Quarterly IAS / PAYGI Notice (Jul - Sep 2020)

	28-Oct-20	<p>Quarterly SG (Jul - Sep 2020)</p> <p>Lodge and pay annual TFN for closely held trusts for TFNs quoted to a trustee by beneficiaries during the 2019-20 income year</p>
	30-Oct-20	2020 Payroll Tax – Annual Reconciliation and payment due date
	31-Oct-20	<p>Individual income tax return (2020 FY) – self lodgers or previous year return lodged late</p> <p>Lodge and pay Self-managed superannuation fund annual report for (taxable and non-taxable) new registrant SMSF if the ATO advised that the first year return has a 31 Oct 2020 due date</p> <p>Lodge PAYG withholding Annual Report – Payments to foreign residents</p> <p>Lodge TFN report for closely held trusts for TFNs quoted to a trustee by beneficiaries in Q1, 2020-21</p>
NOVEMBER	07-Nov -20	Monthly Payroll Tax Payment
	21-Nov-20	<p>Monthly BAS (Oct 2020)</p> <p>Monthly IAS (Oct 2020)</p>
	30-Nov-20	EMDG Lodgment due date (if lodging yourself)

DECEMBER	01-Dec-20	Pay Tax for large Taxpayers (lodgment due 15/01/2021) Pay Tax for Consolidated group
	07-Dec-20	Monthly Payroll Tax Payment
	21-Dec-20	Monthly BAS (Nov 2020) Monthly IAS (Nov 2020)
	31-Dec-20	Country by Country (CBC) Reporting <i>(December year-end)</i>
JANUARY	07-Jan-21	Monthly Payroll Tax Payment
	15-Jan-21	Taxable Large / Medium Taxpayers return due
	21-Jan-21	Monthly BAS (Dec 2020) Monthly IAS (Dec 2020) Quarterly PAYGI CAS (Oct - Dec 2020)
	28-Jan-21	Quarterly SG (Oct - Dec 2020)

	31-Jan-21	Lodge TFN report for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 2, 2020-2021
FEBRUARY	07-Feb-21	Monthly Payroll Tax Payment
	21-Feb-21	Monthly BAS (Jan 2021) Monthly IAS (Jan 2021)
	28-Feb-21	Quarterly BAS (Oct - Dec 2020) Agent Quarterly IAS / PAYGI Notice (Oct - Dec 2020) Agent Non-taxable large / medium taxpayers return date New SMSF income tax returns (due 2020 FY)
MARCH	07-Mar-21	Monthly Payroll Tax Payment
	21-Mar-21	Monthly BAS (Feb 2021) Monthly IAS (Feb 2021)
	31-Mar-21	End of 2021 Fringe Benefits Tax (FBT Year)
APRIL	07-Apr-21	Monthly Payroll Tax Payment

	21-Apr-21	<p>Monthly BAS (Mar 2021)</p> <p>Monthly IAS (Mar 2021)</p> <p>Quarterly PAYGI CAS (Mar 2021) paper</p>
	28-Apr-21	<p>Quarterly BAS (Jan - Mar 2021)</p> <p>Quarterly IAS / PAYGI Notice (Jan - Mar 2021)</p> <p>Quarterly SG (Jan - Mar 2021)</p>
	30-Apr-21	<p>2020 R&D Tax Incentive</p> <p>Lodge TFN report for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 3, 2020-21</p>
MAY	07-May-21	Monthly Payroll Tax Payment
	15-May-21	<p>Income tax returns (2020 FY) – all other returns if lodged by Tax Agent</p> <p>Super fund lodgments</p>
	21-May-21	<p>Monthly BAS (Apr 2021)</p> <p>Monthly IAS (Apr 2021)</p> <p>Lodge and pay FBT annual return if lodging by paper</p>

	28-May-21	FBT Returns (2021 FBT Year) lodgment and payment (Agent)
JUNE	05-Jun-21	Lodgment and payment of all outstanding returns (2020)
	07-Jun-21	Monthly Payroll Tax Payment
	21-Jun-21	Monthly BAS (May 2021) Monthly IAS (May 2021)
	30-Jun-21	Country by Country (CBC) Reporting <i>(June year-end)</i>
	30-Jun-21	END OF 2021 FINANCIAL YEAR