

2025-26 Key Lodgment Due Dates 📅

Plan for tomorrow by UNDERSTANDING today.

GET IN TOUCH

July 2025

SUN	MON	TUE	WED	THU	FRI	SAT
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Note

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.

Employers who do not pay minimum super contributions for quarter 4 by this date must pay [the super guarantee charge](#) and lodge a Superannuation guarantee charge statement by 28 August 2025.

July 2025 | Deadlines

Date	Event
21	Lodge and pay monthly BAS, PAYG... - Lodge and pay June 2025 monthly Business Activity Statement (BAS). - Lodge and pay quarter 4 2024-25 PAYG instalment activity statement for head companies of consolidated groups.
28	Lodge and pay quarterly Activity Statement, SGC... - Lodge and pay quarter 4 2024-25 activity statement if electing to receive and lodge by paper and not an active STP reporter. - Pay quarter 4 2024-25 instalment notice (form R, S or T). Lodge the notice only if you vary the instalment amount. - Make super guarantee contributions for quarter 4 2024-25 to funds by this date.
31	Lodge TFN Report, Franking Account... - Lodge TFN report for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 4 2025-25 - Lodge Venture capital deficit tax return for June balancers. - Lodge Franking account return for 30 June balancers if there is an amount payable. - Lodge Early stage innovation company report.

August 2025

SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Note

Employers who lodge a Superannuation guarantee charge statement can choose to offset contributions they paid late to a fund against their [super guarantee charge](#) for the quarter. They still have to pay the remaining super guarantee charge.

The TPAR tells us about payments that are made to contractors for providing services. Some government entities also need to report the grants they have paid in a [TPAR](#).

August 2025 | Deadlines

Date

14

Event

Lodge PAYG...

- Lodge PAYG withholding payment summary annual report for:
 - 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

Lodge and pay monthly BAS...

- Lodge and pay July 2025 monthly Business Activity Statement (BAS).

25

Lodge and pay quarterly Activity Statement...

- Lodge and pay quarter 4 2024-25 activity statement if you lodge electronically.

28

Lodge and pay SG, TPAR...

- Lodge and pay quarter 4 2024-25 Superannuation guarantee charge statement if the employer did not pay enough contributions on time.
- Lodge Taxable payments annual report (TPAR).

September 2025

SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

September 2025 | Deadlines

Date

Event

21

Lodge and pay monthly BAS...

- Lodge and pay August 2025 monthly Business Activity Statement (BAS).

30

Lodge PAYG Withholding & Annual TFN...

- Lodge PAYG withholding payment summary annual report if prepared by a BAS agent or tax agent excluding large withholders whose annual withholding is greater than \$1 million.
- Lodge Annual TFN withholding report 2025 if a trustee of a closely held trust has been required to withhold amounts from payments to beneficiaries.

October 2025

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Note

Employers who do not pay minimum super contributions for quarter 1 by this date must pay [the super guarantee charge](#) and lodge a Superannuation guarantee charge statement by 28 November 2025.

October 2025 | Deadlines

Date

21

Event

Lodge and pay monthly BAS...

- Lodge and pay September 2025 monthly Business Activity Statement (BAS).
- Pay annual PAYG instalment notice (Form N). Lodge only if you vary the instalment amount or use the rate method to calculate the instalment.
- Lodge and pay quarter 1 2025–26 PAYG instalment activity statement for head companies of consolidated groups.

28

Lodge and pay quarterly Activity Statements...

- Lodge and pay quarter 1 2025–26 activity statement if electing to receive and lodge by paper and not an active STP reporter.
- Pay quarter 1 2025–26 instalment notice (form R, S, or T). Lodge the notice only if you vary the instalment amount.
- Make super guarantee contributions for quarter 1 2025-26 to funds by this date.
- Lodge and pay annual activity statement for TFN withholding for closely held trusts where a trustee withheld amounts from payments to beneficiaries during the 2024-25 income year.

October 2025

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Note

Employers who do not pay minimum super contributions for quarter 1 by this date must pay [the super guarantee charge](#) and lodge a Superannuation guarantee charge statement by 28 November 2025.

October 2025 | Deadlines

Date

31

Event

Key deadlines

- All entities tax returns are due if failed to lodge prior year returns on time.
- Lodge and pay SMSF annual return for (taxable and non-taxable) new registrant SMSF if we have advised the SMSF that the first-year return has a 31 October 2025 due date.
- Lodge Annual investment income report (AIIR).
- Lodge Departing Australia superannuation payments (DASP) annual report.
- Lodge Franking account tax return when both the:
 - return is a disclosure only (no amount payable)
 - taxpayer is a 30 June balancer.
- Lodge PAYG withholding annual report no ABN withholding (NAT 3448).
- Lodge PAYG withholding annual report – payments to foreign residents (NAT 12413).
- Lodge lost members report for the period 1 January – 30 June 2025.
- Lodge TFN report for closely held trusts for TFNs quoted to a trustee by beneficiaries in quarter 1 2025-26.
- Lodge not-for-profit (NFP) self-review return for non-charitable NFP entities with an active Australian business number (ABN) that self-assess as income tax exempt.

November 2025

SUN	MON	TUE	WED	THU	FRI	SAT
						1
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23	24	25	26	27	28	29
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Note

Employers who lodge a Superannuation guarantee charge statement can choose to offset contributions they paid late to a fund against their [super guarantee charge](#) for the quarter. They still have to pay the remaining super guarantee charge.

November 2025 | Deadlines

Date

Event

21

Lodge and pay monthly BAS...

- Lodge and pay October 2025 monthly business activity statement (BAS).

25

Lodge and pay quarterly Activity Statement...

- Lodge and pay quarter 1 2025–26 activity statement if you lodge electronically.

28

Lodge and pay SG...

- Lodge and pay quarter 1 2025-26 Superannuation Guarantee Charge (SGC) statement if the employer did not pay enough contributions on time.

December 2025

SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Note

When a due date falls on Saturday, Sunday or public holiday, you can lodge or pay on the next business day.

December 2025 | Deadlines

Date

1

Event

Pay income tax...

- Pay income tax for taxable large and medium taxpayers, companies and super funds. Lodgment of return is due 31 January 2026.
- Pay income tax for the taxable head company of a consolidated group with a member deemed to be a large or medium taxpayer in the latest year lodged. Lodgment of return is due 31 January 2026.
- Pay income tax for companies and super funds with 31 October 2025 lodgment due date.

21

Lodge and pay monthly BAS

- Lodge and pay November 2025 monthly Business Activity Statement (BAS).

January 2026

SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Note

Employers who do not pay minimum super contributions for quarter 1 by this date must pay [the super guarantee charge](#) and lodge a Superannuation guarantee charge statement by 28 February 2026.

January 2026 | Deadlines

Date

Event

21

Lodge and pay monthly PAYG & BAS...

- Lodge and pay quarter 2 2025–26 PAYG instalment activity statement for head companies of consolidated groups.
- Lodge and pay December 2025 monthly Business Activity Statement (BAS), except for business clients with up to \$10 million turnover who report GST monthly and lodge electronically.

28

Lodge SG...

- Make quarter 2 2025-26 super guarantee contributions to funds by this date.

31

Lodge TFN Report, Franking Account...

- Lodge TFN report for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 2 2025-26.
- Lodge tax return for taxable large and medium entities as per the latest year lodged (all entities other than individuals), unless required earlier.
- Payment for large and medium entities with a 31 January due date is:
 - 1 December 2025 for companies and super funds
 - for trusts, as stated on their notice of assessment.

February 2026

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

Note

Employers who lodge a Superannuation guarantee charge statement can choose to offset contributions they paid late to a fund against their [super guarantee charge](#) for the quarter. They still must pay the remaining super guarantee charge.

February 2026 | Deadlines

Date	Event
21	Lodge and pay monthly BAS... - Lodge and pay December 2025 monthly Business Activity Statement (BAS) for business clients with up to \$10 million turnover who report GST monthly and lodge electronically. - Lodge and pay January 2026 monthly Business Activity Statement (BAS).
28	Lodge and pay quarterly Activity Statement... - Lodge tax return for newly registered large or medium entity. - Lodge and pay tax return for new registered SMSF. - Lodge tax return for non-taxable large and medium entities as per the 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. - Lodge and pay quarter 2 2025-26 activity statement for all lodgment methods. - Lodge and pay quarter 2 2025-26 Superannuation guarantee charge statement if the employer did not pay enough contributions on time.

March 2026

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

March 2026 | Deadlines

Date

21

Event

Lodge and pay monthly BAS...

- Lodge and pay February 2026 monthly Business Activity Statement (BAS).

31

Lodge tax return...

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

April 2026

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Note

Employers who do not pay minimum super contributions for quarter 3 by this date must pay [the super guarantee charge](#) and lodge a Superannuation guarantee charge statement by 28 May 2026.

April 2026 | Deadlines

Date

Event

21

Lodge and pay monthly PAYG & BAS...

- Lodge and pay quarter 3 2025-26 PAYG instalment activity statement for head companies of consolidated groups.
- Lodge and pay March 2026 Business Activity Statement (BAS).

28

Lodge and pay quarterly Activity Statement...

- Lodge and pay quarter 3 2025-26 activity statement if electing to receive and lodge by paper and not an active STP reporter.
- Pay quarter 3 2025-26 instalment notice (form R, S or T). Lodge the notice only if you are varying the instalment amount.
- Make super guarantee contributions for quarter 3 2025-26 to the funds by this date.

30

Lodge TFN Report...

- Lodge TFN report for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 3 2025-26.
- Lodge lost members report for the period 1 July 2024 to 31 December 2025.

May 2026

SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Note

Employers who lodge a Superannuation guarantee charge statement can choose to offset contributions they paid late to a fund against their [super guarantee charge](#) for the quarter. They still have to pay the remaining super guarantee charge.

May 2026 | Deadlines

Date

15

Event

Lodge tax returns...

- Lodge 2025 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 concession.
- Due date for companies and super funds to pay if required.

21

Lodge and pay monthly BAS...

- Lodge and pay April 2026 monthly business activity statement (BAS).
- Lodge and pay Fringe benefits tax annual return if lodging by paper.
- Lodge and pay FBT if lodge by paper.

25

Lodge and pay quarterly Activity Statement...

- Lodge and pay eligible quarter 3 2025-26 activity statements if you or your client have elected to receive and lodge electronically.

28

Lodge and pay SG...

- Lodge and pay quarter 3 2025-26 Superannuation guarantee charge statement if the employer did not pay enough contributions on time.

June 2026

SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

June 2026 | Deadlines

Date

Event

5

Lodge tax returns for all entities...

- Lodge tax returns due for individuals and trusts with a lodgment due date of 15 May 2026 provided they also pay any liability due by this date.
- Lodge tax return for companies and super funds with a lodgment due date of 15 May 2026 provided both the prior year and current year return will be non-taxable or result in a refund.

21

Lodge and pay monthly BAS...

- Lodge and pay May 2026 monthly Business Activity Statement (BAS).

25

Lodge and pay 2026 FBT annual return...

- Lodge and pay 2026 Fringe benefits tax annual return for tax agents if lodging electronically.

30

End of Financial Year 2025-2026!

- Super guarantee contributions must be paid by this date to qualify for a tax deduction in the 2025-26 financial year.



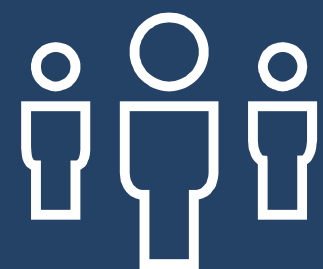
"We believe in delivering remarkable outcomes for our clients by taking the time to UNDERSTAND where they have been, where they are now and where they want to be."



About Azure Group

Azure Group is an international Accounting and Business Advisory firm with a team of industry leading trusted professionals to help our clients achieve financial and business success. We uphold a reputation for being a proactive, hands-on firm that **delivers smart, innovative and revolutionary services to the demanding needs of today's business.** We attract, retain and develop people who show the same ethos and passion.

Outside of our offices in Australia and China, we understand the importance of having trusted advisors on the ground for our clients with an international reach. Our significant international technical expertise and presence in both Australia and Asia allows us to add value to the growing demands of international clients. Being a founding **member of International Alliance XLNC** has allowed us to offer our **clients reliable and convenient access to quality services through 86 member firms** located in 38 countries around the globe.



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Our Tax Team

Our team consists of more than 40 professionals, led by experienced Partners from both Big 4, Mid-Tier and boutique, chartered environments with over 100 years' experience. Our team are experts in supporting Corporate / Private / Tech / International / Medical Healthcare clients with effective Tax Planning Strategies and reviewing their affairs before 30 June each year. We utilise our unique 4 tier tax methodology that covers structuring, planning, reconciliations and compliance management. It is combined technical chartered and commercial tax expertise that enables us to deliver a superior client experience.

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The Azure Group team have provided me with excellent tax advice on company restructuring and reporting as well as proactive recommendations on addressing our ongoing business needs/ demands with a view to successfully growing our business internationally.

I would highly recommend Azure to any business looking for a highly skilled team you can trust to look after your best interests.

Disclaimer

This list of key dates is not comprehensive – it is a guide only of the most relevant deadlines for business owners for their entities. Events or timelines may change, speak to your Tax Advisor to certify your due dates for lodgment for yourself.

Accordingly, neither the Azure Group nor any member or employee of the firm undertakes responsibility in any way whatsoever to any other person or company for anyone seeking to rely on the deadlines in this guide. We highly recommend you consult with a registered tax agent for professional advice to your specific circumstances.



Plan for tomorrow by UNDERSTANDING today.



*Our team are experts in supporting clients with effective
Tax Planning Strategies and Tax Lodgments.*

*We utilise our unique 4-tier tax methodology that covers structuring,
planning, reconciliations and compliance management. [Get in touch.](#)*

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