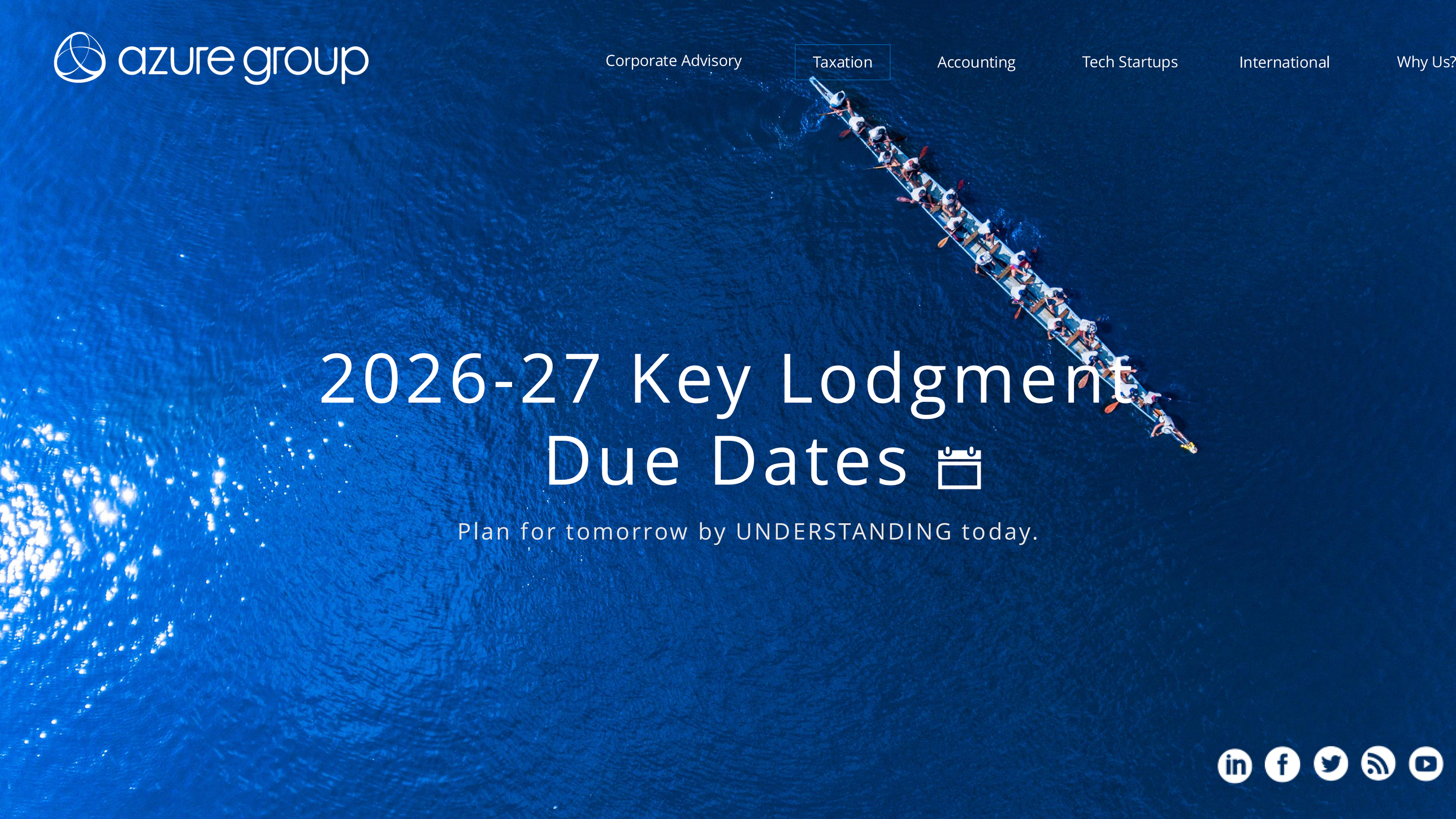
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Corporate Advisory | Taxation | Accounting | Tech Startups | International | Why Us?



2026-27 Key Lodgment Due Dates

Plan for tomorrow by UNDERSTANDING today.

July 2026 | Deadlines

July 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

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 don't pay minimum super contributions for quarter 4 by this date must pay the super guarantee charge and lodge a Superannuation guarantee charge statement – quarterly form and pay the super guarantee charge to us by 28 August 2026 to avoid additional penalties.

Employers can't offset contributions they paid late for this quarter.

Date	Event
21	**Lodge and pay monthly BAS, PAYG…** • Lodge and pay June 2026 monthly business activity statement. • Lodge and pay quarter 4, 2025–26 PAYG *instalment activity statement* for head companies of consolidated groups.
28	**Lodge Activity Statement, SGC…** • Lodge and pay quarter 4, 2025–26 activity statement if lodging by paper. • Pay quarter 4, 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 4, 2025–26 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, 2025–26. • 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. • Lodge Community housing provider annual report.

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August 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 – quarterly form can't offset contributions they paid late to a fund against their super guarantee charge for the quarter. They have to pay the full 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 2026 | Deadlines

Date	Event

14	**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 BAS…** • Lodge and pay July 2026 monthly business activity statement.
25	**Lodge and pay Activity Statement…** • Lodge and pay quarter 4, 2025–26 activity statement if you lodge electronically.
28	**Lodge and pay SG, TPAR…** • Lodge and pay quarter 4, 2025–26 Superannuation guarantee charge statement – quarterly form if the employer did not pay contributions on time and in full for this quarter. • Lodge Taxable payments annual report (TPAR).

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September 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			

September 2026 | Deadlines

Date	Event
21	**Lodge PAYG...** • Lodge and pay August 2026 monthly business activity statement.
30	**Lodge and pay BAS...** • 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 2026 if a trustee of a closely held trust has been required to withhold amounts from payments to beneficiaries.

October 2026 | Deadlines (1 of 3)

October 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

Date	Event
21	**Lodge and pay monthly 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, 2026–27 PAYG instalment activity statement for head companies of consolidated groups. • Lodge and pay September 2026 monthly business activity statement.
28	**Lodge and pay quarterly Activity Statements…** • Lodge and pay quarter 1, 2026–27 activity statement, if lodging by paper. • Pay quarter 1, 2026–27 instalment notice (Form R, S, or T). Lodge the notice only if you vary the instalment amount. • Lodge and pay annual activity statement for TFN withholding for closely held trusts where a trustee withheld amounts from payments to beneficiaries during the 2025–26 income year.

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October 2026 | Deadlines (2 of 3)

October 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

The lodgment program is a concession to registered agents. We can ask for documents to be lodged earlier than the lodgment program due dates.

- This means all prior year returns must be lodged, not just the immediate prior year.
- If all outstanding prior year returns have been lodged by 31 October 2026, the lodgment program due dates will apply to the 2026 tax return.
- SMSFs in this category must lodge their complete Self-managed superannuation fund annual return by this date.

- Payment (if required) for individuals and trusts in this category is due as advised in their notice of assessment.
- Payment (if required) for companies and super funds in this category is due on 1 December 2026.

Date	Event

31	**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 from interest, dividend and royalty payments paid to non-residents – annual report (NAT 7187).
	• Lodge PAYG withholding annual report – payments to foreign residents (NAT 12413).

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October 2026 | Deadlines (3 of 3)

October 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

The lodgment program is a concession to registered agents. We can ask for documents to be lodged earlier than the lodgment program due dates.

- This means all prior year returns must be lodged, not just the immediate prior year.
- If all outstanding prior year returns have been lodged by 31 October 2026, the lodgment program due dates will apply to the 2026 tax return.
- SMSFs in this category must lodge their complete Self-managed superannuation fund annual return by this date.

- Payment (if required) for individuals and trusts in this category is due as advised in their notice of assessment.
- Payment (if required) for companies and super funds in this category is due on 1 December 2026.

Date	Event
31	**Key deadlines** • 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. • Lodge PAYG withholding annual report – payments to foreign residents (NAT 12413). This report advises amounts withheld from payments to foreign residents for: • entertainment and sports activities • construction and related activities • arranging casino gaming junket activities. • Lodge lost members report for the period 1 January – 30 June 2026. • Lodge TFN report for closely held trusts for TFNs quoted to a trustee by beneficiaries in quarter 1, 2026–27. • 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.

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November 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					

November 2026 | Deadlines

Date	Event
21	**Lodge and pay BAS…** • Lodge and pay October 2026 monthly business activity statement.
25	**Lodge and pay Activity Statement…** • Lodge and pay quarter 1, 2026–27 activity statement if you lodge electronically.

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December 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		

December 2026 | Deadlines

Date **Event**

1

Pay income tax...

- Pay income tax for taxable large and medium taxpayers, companies and super funds. Lodgment of return is due 31 January 2027.
- 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 2027.
- Pay income tax for companies and super funds when lodgment of the tax return was due 31 October 2026.

21

Lodge and pay BAS

- Lodge and pay November 2026 monthly business activity statement.

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January 2027 | Deadlines

January 2027

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

You can't assume a later date for lodgment on the basis that the taxpayer will be non-taxable in the current year. If you request a lodgment deferral, it will be escalated for manual assessment as an ATO assessed deferral.

Date	Event
21	**Lodge and pay PAYG & BAS…** • Lodge and pay quarter 2, 2026–27 PAYG instalment activity statement for head companies of consolidated groups. • Lodge and pay December 2026 monthly business activity statement except for business clients with up to $10 million turnover who report GST monthly and lodge electronically.
31	**Lodge tax return for large and medium entities…** • Lodge TFN report for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 2, 2026–27. • 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 2026 for companies and super funds • as stated on their notice of assessment for trusts. • Lodge tax return for the taxable head company of a consolidated group (including a new registrant) that has a member who has been deemed a large or medium entity in the latest year lodged, unless the return was required earlier. Payment was due 1 December 2026.

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February 2027

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

There are special arrangements for newly registered SMSFs that do not have to lodge a return – see Super lodgment.

If the taxpayer does have a tax return obligation, this return must be lodged by the due date of the tax return.

February 2027 | Deadlines (1 of 2)

Date **Event**

21

Lodge and pay BAS…

- Lodge and pay December 2026 monthly business activity statement for business clients with up to $10 million turnover who report GST monthly and lodge electronically.
- Lodge and pay January 2027 monthly business activity statement.

28

Lodge and pay Activity Statement…

- 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 tax returns for new registrant (taxable and non-taxable) large or medium entities (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 tax return for non-taxable head company of a consolidated group, including a new registrant, that has a member who has been deemed a large or medium entity in the latest year lodged.
- Lodge tax return for any member of a consolidated group who exits the consolidated group for any period during the year of income.

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February 2027 | Deadlines (2 of 2)

February 2027

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

There are special arrangements for newly registered SMSFs that do not have to lodge a return – see Super lodgment.

If the taxpayer does have a tax return obligation, this return must be lodged by the due date of the tax return.

Date	Event
28	**Lodge and pay Activity Statement…** • Lodge tax return for large or medium new registrant (non-taxable) head company of a consolidated group. • Lodge and pay Self-managed superannuation fund annual return for new registrant (taxable and non-taxable) SMSF, unless they have been advised of a 31 October 2026 due date at finalisation of a review of the SMSF at registration. • Lodge and pay quarter 2, 2026–27 activity statement for all lodgment methods. • Pay quarter 2, 2026–27 instalment notice (Form R, S or T). Lodge the notice only if you vary the instalment amount. • Lodge (and pay if applicable) the Annual GST return if the taxpayer does not have a tax return lodgment obligation.

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March 2027

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 2027 | Deadlines

Date **Event**

21

Lodge and pay BAS...

- Lodge and pay February 2027 monthly business activity statement.

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.

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April 2027 | Deadlines

April 2027

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	29	20	21	22	23	24
25	26	27	28	29	30	

Date	Event
21	**Lodge and pay PAYG & BAS…** • Lodge and pay quarter 3, 2026–27 PAYG instalment activity statement for head companies of consolidated groups. • Lodge and pay March 2027 monthly business activity statement.
28	**Lodge and pay Activity Statement…** • Lodge and pay quarter 3, 2026–27 activity statement if lodging by paper. • Pay quarter 3, 2026–27 instalment notice (Form R, S or T). Lodge the notice only if you are varying the instalment amount.
30	**Lodge TFN Report…** • Lodge TFN report for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 3, 2026–27. • Lodge lost members report for the period 1 July 2025 to 31 December 2026.

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May 2027

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

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

May 2027 | Deadlines

Date	Event
15	**Lodge tax returns…** • Lodge 2026 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 April 2027 monthly BAS** • Lodge and pay April 2027 monthly business activity statement. • Final date to add new FBT clients to your client list to ensure they receive the lodgment and payment concessions for their fringe benefits tax returns. • Lodge and pay Fringe benefits tax annual return if lodging by paper.
26	**Lodge and pay Activity Statement…** • Lodge and pay eligible quarter 3, 2026–27 activity statements if you lodge electronically.

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June 2027 | Deadlines

June 2027

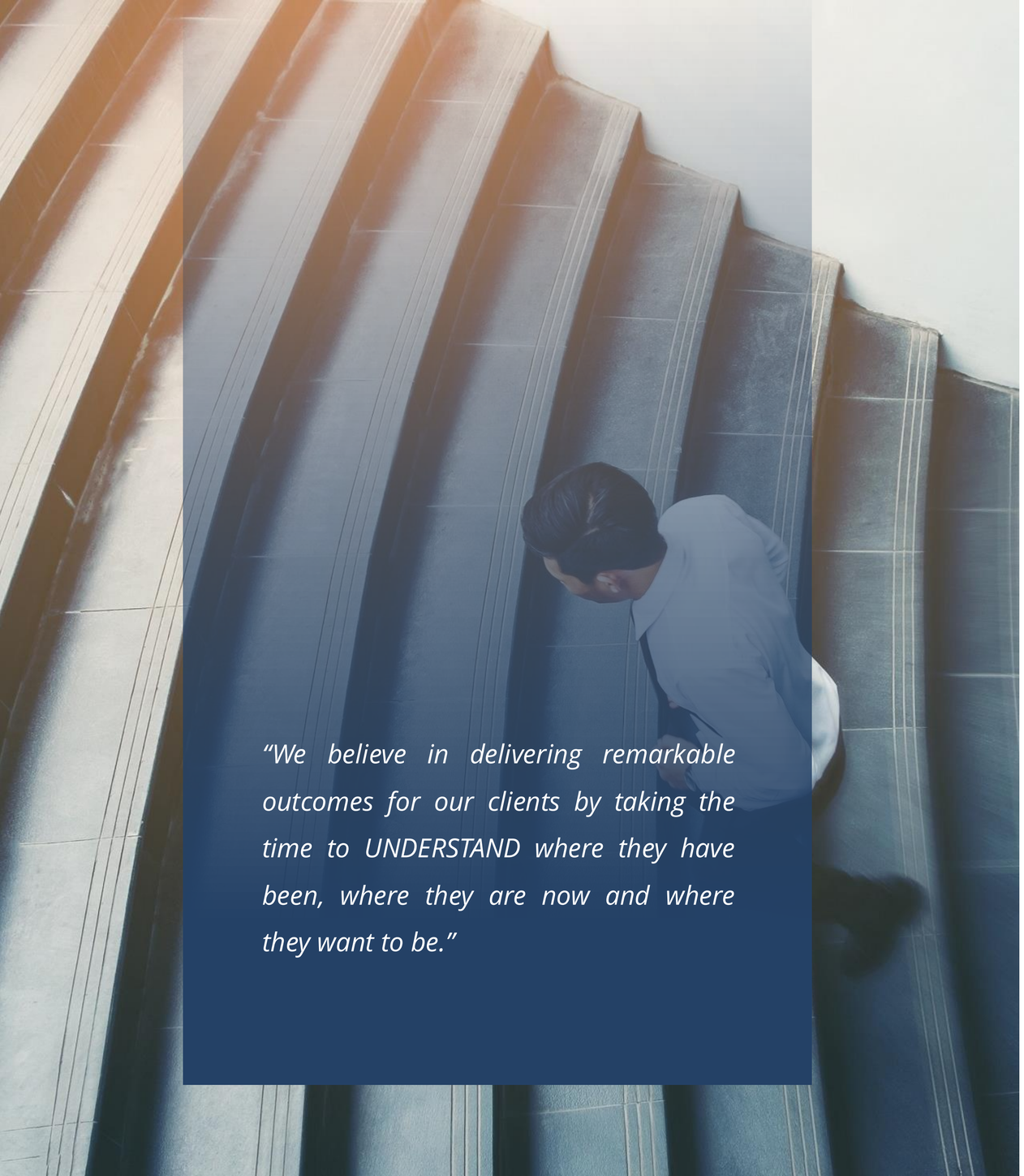
SUN	MON	TUE	WED	THU	FRI	SAT
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Note

- This is not a lodgment due date but a concessional arrangement where failure to lodge on time (FTL) penalties will not apply if you lodge and pay by this date.
- Large and medium taxpayers and head companies of consolidated groups are excluded from this concession.

Date	Event
5	**Lodge tax returns for individuals and trusts…** • Lodge tax returns due for individuals and trusts with a lodgment due date of 15 May 2027, 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 2027, provided both the prior year and current year return will be either non-taxable or result in a refund.
21	**Lodge and pay BAS…** • Lodge and pay May 2027 monthly business activity statement.
25	**Lodge and pay 2027 FBT annual return…** • Lodge and pay 2027 Fringe benefits tax annual return for tax agents, if lodging electronically.
30	**End of Financial Year 2026-2027!** • Super guarantee contributions paid by this date qualify for a tax deduction in the 2026–27 financial year. • If your clients receive Child Care Subsidy and Family Tax Benefit payments from Services Australia, the client and their partner must lodge their 2025–26 tax return by 30 June 2027, regardless of any deferrals in place. For information about the time limits for confirming family income, visit the Services Australia website.

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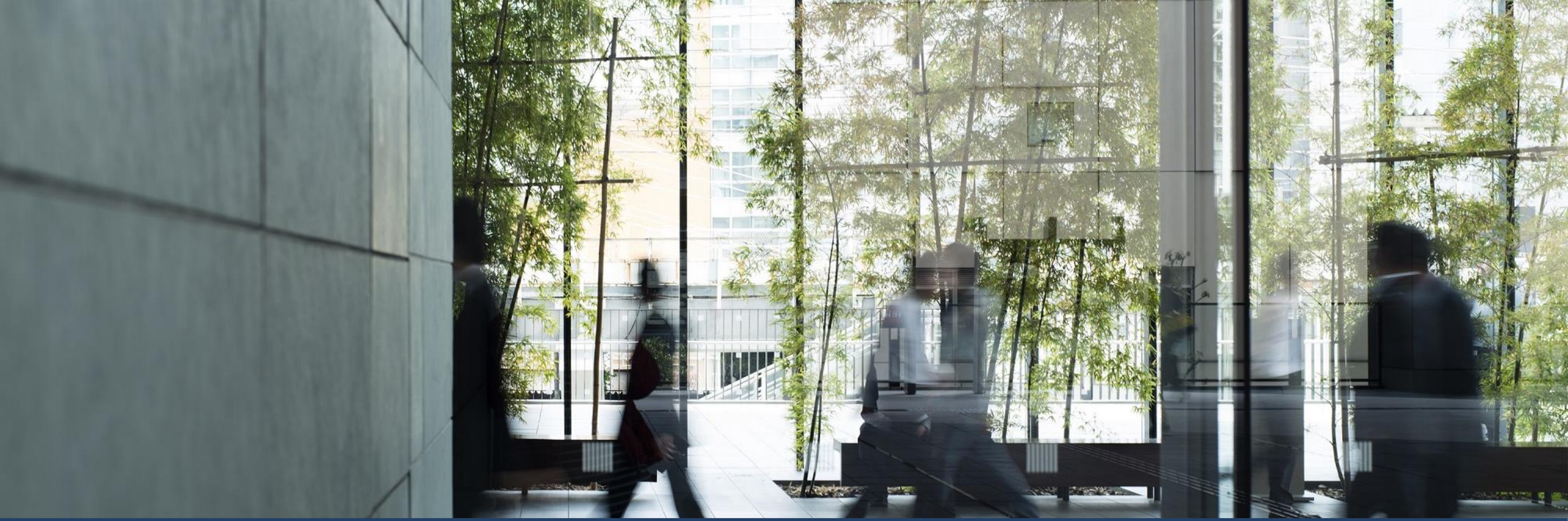
About Azure Group

We are an international accounting and business advisory firm with a team of trusted industry-leading professionals dedicated to helping our clients succeed. We take pride in **delivering smart and innovative services tailored for the growing needs of today’s business.** And we attract, retain and develop people who share in this ethos.

Outside of our offices in Australia and China, we also have trusted advisors on the ground for our clients with a global presence. Being a founding **member of XLNC,** an international alliance of professional services firms, allows us to offer our **clients reliable access to quality services through XLNC's 86 member firms** located in 38 countries around the globe.

From comprehensive taxation services to corporate advisory, business accounting, international expansion and virtual CFO services, we've helped numerous Australian businesses grow and prosper.

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Our Tax Team

Our team consists of more than 40 professionals, led by experienced Partners from Big 4, Mid-Tier and boutique, chartered environments with over 100 years' combined experience. We are experts in supporting Corporate / Private wealth / Tech & AI / 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. Combining our technical and commercial tax expertise enables us to deliver a client experience that is superior to rival firms.

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“

The team at Azure Group provided excellent tax advice on company restructuring and reporting. They also provided proactive recommendations on addressing our ongoing business challenges with a view to successfully growing our business internationally.
I would highly recommend Azure Group to any business looking for a skilled team that can be trusted to look after your best interests.

Client Testimonial

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.

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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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