

# Plan for tomorrow by UNDERSTANDING today.

Level 10, 171 Clarence Street  
Sydney NSW 2000  
[ourteam@azuregroup.com.au](mailto:ourteam@azuregroup.com.au)  
+61 2 9238 1188



## 2022-2023 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-22	<p>Monthly business activity statement (BAS) (June 2022).</p> <p>Quarterly PAYG instalment activity statement (IAS) (April - June 2022) for head companies of consolidated groups.</p>
	28-Jul-22	<p>Quarter 4, 2021-22 activity statement if electing to receive and lodge by paper and not an active STP reporter.</p> <p>Quarterly instalment notice (form R, S or T) (April - June 2022) only if you vary the instalment amount.</p> <p>Quarterly superannuation guarantee (SG) contribution (April June 2022).</p>

Month	Due Date	Lodgment Obligation
	31-Jul-22	TFN report for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 4, 2021-22.  Venture capital deficit tax return for June balancers.  Franking account return for 30 June balancers if there is an amount payable.  Early-stage innovation company report (ESIC).
AUGUST	14-Aug-22	PAYG withholding payment summary annual report for large withholders whose annual withholding is greater than \$1 million.
	21-Aug-22	Monthly BAS (July 2022).
	25-Aug-22	Quarter 4, 2021-22 activity statement if you lodge electronically.
	28-Aug-22	SG charge statement – quarterly (April - June 2022) if the employer did not pay enough contributions on time.  Taxable payments annual report (TPAR).
SEPTEMBER	21-Sep-22	Monthly BAS (August 2022).
	30-Sep-22	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.  Annual TFN withholding report 2022 if a trustee of a closely held trust has been required to withhold amounts from payments to beneficiaries.

Month	Due Date	Lodgment Obligation
OCTOBER	21-Oct-22	<p>Annual PAYG instalment notice (Form N) (2022 FY). Lodge only if you vary the instalment amount or use the rate method to calculate the instalment.</p> <p>Quarterly PAYG IAS (July - September 2022) for head companies of consolidated groups.</p> <p>Monthly BAS (September 2022).</p>
	28-Oct-22	<p>Quarterly instalment notice (form R, S, or T) (July - September 2022).</p> <p>Quarter 1, 2022-23 activity statement if electing to receive and lodge by paper and not an active STP reporter.</p> <p>Quarterly SG contributions (July - September 2022).</p> <p>Annual activity statement for TFN withholding for closely held trusts where a trustee withheld amounts from payments to beneficiaries during the 2021-22 income year.</p>
	31-Oct-22	<p>Tax returns for all entities if one or more prior year returns were outstanding as at 30 June 2022.</p> <p>Self-managed superannuation fund (SMSF) annual report for (taxable and non-taxable) new SMSF registrant.</p> <p>Tax return for all entities prosecuted for non-lodgment of prior year returns.</p> <p>Annual investment income report (AIIR).</p> <p>Departing Australia superannuation payments (DASP) annual report.</p> <p>Franking account tax return when both the: return is a disclosure only (no amount payable)' and taxpayer is a 30 June balancer.</p> <p>PAYG withholding annual report – payments to no ABN withholding &amp; foreign residents.</p>

Month	Due Date	Lodgment Obligation
	31-Oct-22	TFN report for closely held trusts for TFNs quoted to a trustee by beneficiaries in quarter 1, 2022–23.
NOVEMBER	21-Nov-22	Monthly BAS (October 2022).
	25-Nov-22	Quarter 1, 2022-23 activity statement if you lodge electronically.
	28-Nov-22	SG charge statement – quarterly (July - September 2022) if the employer did not pay enough contributions on time.
DECEMBER	01-Dec-22	Pay income tax for large taxpayers (lodgment due 15/01/2023).  Pay income tax for consolidated group (lodgment due 15/01/2023).  Pay tax for companies and super funds when lodgment of the tax return was due 31 October 2022.
	21-Dec-22	Monthly BAS (November 2022).
JANUARY	15-Jan-23	Taxable large/medium taxpayers return due.  Tax return for consolidated group.
	21-Jan-23	Quarterly PAYG IAS (October - December 2022).  Monthly BAS (December 2022).
	28-Jan-23	Quarterly SG contributions (October - December 2022).

Month	Due Date	Lodgment Obligation
	31-Jan-23	TFN report for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 2, 2022-23.
FEBRUARY	21-Feb-23	<p>Monthly BAS (January 2023).</p> <p>Monthly BAS (December 2022) for business clients with up to \$10 million turnover who report GST monthly and lodge electronically.</p>
	28-Feb-23	<p>Tax return for non-taxable large/medium entities as per the latest year lodged.</p> <p>Tax returns for new registrant (taxable and non-taxable) large/medium entities.</p> <p>Tax return for consolidated group, including a new registrant.</p> <p>Tax return for any member of a consolidated group who exits the consolidated group for any period during the year of income.</p> <p>Tax return for large/medium new registrant (non-taxable) consolidated group.</p> <p>SMSF fund annual return for new registrant (taxable and non-taxable) SMSF, unless they have been advised of a 31 October 2022 due date at finalisation of a review of the SMSF at registration.</p> <p>Quarter 2, 2022-23 activity statement for all lodgment methods.</p> <p>Quarterly instalment notice (form R, S or T) (October - December 2022). Lodge the notice only if you vary the instalment amount.</p> <p>Annual GST return – lodge (and pay if applicable) if the taxpayer does not have a tax return lodgment obligation.</p> <p>SG charge statement – quarterly (October – December 2022) if the employer did not pay enough contributions on time.</p>

Month	Due Date	Lodgment Obligation
MARCH	21-Mar-23	Monthly BAS (February 2023).
	31-Mar-23	<p>Tax return for companies and super funds with total income of more than \$2 million in the latest year lodged (excluding large/medium taxpayers), unless the return was due earlier.</p> <p>Tax return for 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.</p> <p>Tax return for individuals and trusts – latest return resulted in a tax liability of \$20,000 or more, excluding large/medium trusts.</p>
APRIL	21-Apr-23	<p>Quarterly PAYG IAS (January - March 2023).</p> <p>Monthly BAS (March 2023).</p>
	28-Apr-23	<p>Quarter 3, 2022-23 activity statement if electing to receive and lodge by paper and not an active STP reporter.</p> <p>Quarterly instalment notice (form R, S or T) (January – March 2023). Lodge the notice only if you are varying the instalment amount.</p> <p>Quarterly SG contributions (January - March 2023).</p>
	30-Apr-23	<p>TFN report for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 3, 2022-23.</p> <p>Lost members report for the period 1 July 2021 to 31 December 2022.</p>
MAY	15-May-23	2022 tax returns for all entities that did not have to lodge earlier.

Month	Due Date	Lodgment Obligation
	21-May-23	<p>Monthly BAS (April 2023).</p> <p>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.</p> <p>FBT annual return if lodging by paper.</p>
	26-May-23	Eligible quarter 3, 2022-23 activity statements if you or your client have elected to receive and lodge electronically.
	28-May-23	SG charge statement – quarterly (January - March 2023) if the employer did not pay enough contributions on time.
JUNE	05-Jun-23	<p>Tax return for all entities with a lodgment due date of 15 May 2023 if the tax return is not required earlier.</p> <p>Tax returns for individuals and trusts with a lodgment due date of 15 May 2023.</p>
	21-Jun-23	Monthly BAS (May 2023).
	25-Jun-23	2023 fringe benefits tax annual return for tax agents if lodging electronically.
	30-Jun-23	SG contributions must be paid by this date to qualify for a tax deduction in the 2022-23 financial year.
	30-Jun-22	<b>END OF 2023 FINANCIAL YEAR</b>