

Plan for tomorrow by UNDERSTANDING today.

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2023-2024 KEY LODGEMENT 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 lodgement. 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 lodgement due date and when the return is lodged.

Month	Due Date	Lodgement Obligation
JULY	21-Jul-23	Monthly BAS (June 2023). Lodge and pay Quarter 4, 2022–23 PAYG instalment activity statement for head companies of consolidated groups.
	28-Jul-23	Quarter 4, 2022–23 activity statement if electing to receive and lodge by paper and not an active STP reporter. Quarter 4, 2022–23 instalment notice (form R, S or T). Lodge the notice only if you vary the instalment amount. SG contributions for Quarter 4, 2022–23 to funds by this date.

JULY	31-Jul-23	Early-stage innovation company report (ESIC).
		Franking account return for 30 June balancers if there is an amount payable.
		TFN report for closely held trusts if any beneficiary quoted their TFN to a trustee in Quarter 4, 2022–2023.
		Venture capital deficit tax return for June balancers.
AUGUST	14-Aug-23	PAYG withholding payment summary annual report for large withholders whose annual withholding is greater than \$1 million.
	21-Aug-23	Monthly BAS (July 2023).
	25-Aug-23	Quarter 4, 2022–23 activity statement if you lodge electronically.
	28-Aug-23	SG charge statement – Quarterly (April - June 2023) if the employer did not pay enough contributions on time. Taxable payments annual report (TPAR).
SEPTEMBER	21-Sep-23	Monthly BAS (August 2023).
	30-Sep-23	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 2023 if a trustee of a closely held trust has been required to withhold amounts from payments to beneficiaries.

OCTOBER	21-Oct-23	<p>Annual PAYG instalment notice (Form N) (2023 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 2023) for head companies of consolidated groups.</p> <p>Monthly BAS (September 2023).</p>
	28-Oct-23	<p>Quarterly instalment notice (form R, S, or T) (July - September 2023).</p> <p>Quarter 1, 2023-24 activity statement if electing to receive and lodge by paper and not an active STP reporter.</p> <p>Quarterly SG contributions (July - September 2023).</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-23	<p>Final date to add new clients to your client list to ensure their 2023 tax return is covered by the lodgement program.</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-lodgement of prior year returns.</p> <p>Annual investment income report (AIR).</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 & foreign residents.</p>

OCTOBER	31-Oct-23	TFN report for closely held trusts for TFNs quoted to a trustee by beneficiaries in Quarter 1, 2023–2024.
NOVEMBER	21-Nov-23	Monthly BAS (October 2023).
	25-Nov-23	Quarter 1, 2023-24 activity statement if you lodge electronically.
	28-Nov-23	SG charge statement – Quarterly (July - September 2023) if the employer did not pay enough contributions on time.
DECEMBER	01-Dec-23	Pay income tax for large taxpayers (lodgement due 15 January 2024). Pay income tax for consolidated group (lodgement due 15 January 2024). Pay income tax for companies and super funds where lodgement of the tax return was due 31 October 2023.
	21-Dec-23	Monthly BAS (November 2023).
JANUARY	21-Jan-24	Quarterly PAYG IAS (October - December 2023). Monthly BAS (December 2023).
	28-Jan-24	Quarterly SG contributions (October - December 2023).
	31-Jan-24	TFN report for closely held trusts if any beneficiary quoted their TFN to a trustee in Quarter 2, 2023-24. Tax return for taxable large and medium entities as per the latest year lodged (all entities other than individuals). Income tax for the taxable head company of a consolidated group. Lodgement of return is due 1 December 2023.

FEBRUARY

21-Feb-24

Monthly BAS (January 2024).

Monthly BAS (December 2023) for business clients with up to \$10 million turnover who report GST monthly and lodge electronically.

28-Feb-24

Tax return for non-taxable large/medium entities as per the latest year lodged.

Tax returns for new registrant (taxable and non-taxable) large/medium entities.

Tax return for consolidated group, including a new registrant.

Tax return for any member of a consolidated group who exits the consolidated group for any period during the year of income.

Tax return for large/medium new registrant (non-taxable) consolidated group.

SMSF fund annual return for new registrant (taxable and non-taxable) SMSF, unless they have been advised of a 31 October 2023 due date at finalisation of a review of the SMSF at registration.

Quarter 2, 2023-24 activity statement for all lodgement methods.

Quarterly instalment notice (form R, S or T) (October - December 2023). Lodge the notice only if you vary the instalment amount.

Annual GST return – lodge (and pay if applicable) if the taxpayer does not have a tax return lodgement obligation.

SG charge statement – Quarterly (October – December 2023) if the employer did not pay enough contributions on time.

MARCH	21-Mar-24	Monthly BAS (February 2023).
	31-Mar-24	<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-24	<p>Quarterly PAYG IAS (January - March 2024).</p> <p>Monthly BAS (March 2024).</p>
	28-Apr-24	<p>Quarter 3, 2023-24 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 2024). Lodge the notice only if you are varying the instalment amount.</p> <p>Quarterly SG contributions (January - March 2024).</p>
	30-Apr-24	<p>TFN report for closely held trusts if any beneficiary quoted their TFN to a trustee in Quarter 3, 2023-24.</p> <p>Lost members report for the period 1 July 2023 to 31 December 2023.</p>
MAY	15-May-24	2023 tax returns for all entities that did not have to lodge earlier.
	21-May-24	Monthly BAS (April 2024).

MAY	21-May-24	Final date to add new FBT clients to your client list to ensure they receive the lodgement and payment concessions for their fringe benefits tax returns. FBT annual return if lodging by paper.
	26-May-24	Eligible Quarter 3, 2023-24 activity statements if you or your client have elected to receive and lodge electronically.
	28-May-24	SG charge statement – Quarterly (January - March 2024) if the employer did not pay enough contributions on time.
JUNE	05-Jun-24	Tax return for all entities with a lodgement due date of 15 May 2023 if the tax return is not required earlier. Tax returns for individuals and trusts with a lodgement due date of 15 May 2024.
	21-Jun-24	Monthly BAS (May 2024).
	25-Jun-24	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 2023-24 financial year.
	30-Jun-24	END OF 2024 FINANCIAL YEAR