

Key dates for the Australian tax year.



Whether you're a small-to-medium business or a sole trader, get these dates on your radar and tick all the tax boxes this year.

2024

21

January

Lodge and pay December 2023 monthly BAS.

PAYG

15

January

Income tax return due for companies and trusts that were taxable medium-to-large business clients in the 2022-23 year (if not required to lodge earlier).

Note: if you don't lodge the previous return in time, your income tax return for the current year will be due on the 31st of October.

28

January

Lodge Q2 Employee Super.

21

February

Lodge and pay January 2024 monthly BAS.

PAYG

28

February

Income tax return lodgement date for 2022-23 (unless required earlier) for:

- Non-taxable medium-to-large trusts
- New registrant trusts
- Self-preparing taxpayers

21

March

Lodge and pay February 2024 monthly BAS.

PAYG

21

April

Lodge and pay March 2024 monthly BAS.

PAYG

28

April

Lodge and pay for Q3 2023-24:

- Activity statements
- PAYG instalments
- GST instalments
- Super contributions

Note: Employers who don't pay minimum super contributions for Q3 by this date must pay the super guarantee charge and lodge a *Superannuation Guarantee Charge Statement* by 28 May 2024.

15

May

Lodge and pay Q3, 2023-24 PAYG instalment activity statement for head companies of consolidated groups.

21

May

Lodge and pay April 2024 monthly BAS.

PAYG

15

May

Individuals and partnerships that engage the services of a tax agent lodge 2022-23 tax returns.

28

May

Due date for Super Guarantee Charge statement.

05

June

Lodge and pay 2022-23 tax return if your entity has a lodgement date of 15 May 2024 and the concession applies.

21

June

Lodge and pay May 2024 BAS.

PAYG

25

June

Lodge and pay Fringe Benefits tax annual return if lodging electronically through a tax agent.

01

July

2024-2025 financial year starts.

25

July

Lodge and pay June 2024 BAS.

PAYG

28

July

Lodge and pay Q4 2023-24 activity statements. Lodge Q4 Employee Super.

21

August

Lodge and pay July 2024 monthly BAS.

PAYG

25

August

Lodge and pay Q4 2023-24 activity statements (if using electronic lodging).

28

August

Taxable payments annual report due for businesses in building and construction, government entities, cleaning services, courier and road freight services, IT, security, investigation and surveillance. Lodge and pay Q4 2023-24 *Superannuation Guarantee Charge Statement* if you have not paid it already.

21

September

Lodge and pay August 2024 monthly BAS.

PAYG

21

October

Lodge and pay September 2024 monthly BAS.

PAYG

28

October

Lodge Q1 2024-25 Employee Super.

31

October

Tax return for all individuals and trusts where one or more prior year tax returns were outstanding as of 30 June 2024.

25

November

Lodge and pay Q1 2024-25 activity statements.

21

November

Lodge and pay October 2024 monthly BAS.

PAYG

21

December

Lodge and pay November 2024 monthly BAS.

PAYG

01

December

Pay income tax for taxable medium-to-large taxpayers, companies and super funds. Lodgement of returns is due on 15 January 2025.