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## Due dates by month

Find registered agent lodgment program due dates listed by month to help your practice plan upcoming lodgments.

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Registered agent lodgment program due dates for July 2025.

### August 2025

Registered agent lodgment program due dates for August 2025.

### September 2025

Registered agent lodgment program due dates for September 2025.

### October 2025

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## June 2026

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## July 2025

Registered agent lodgment program due dates for July 2025.

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## 21 July

Lodge and pay June 2025 monthly business activity statement.

Lodge and pay quarter 4, 2024–25 *PAYG instalment activity statement* for head companies of consolidated groups.

## 28 July

Lodge and pay quarter 4, 2024–25 activity statement if lodging by paper.

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.

**Note:** 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.

## 31 July

Lodge *TFN report* for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 4, 2024–25.

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*.

Lodge Community housing provider annual report.

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## August 2025

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## 14 August

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 August

Lodge and pay July 2025 monthly business activity statement.

## 25 August

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

## 28 August

Lodge and pay quarter 4, 2024–25 *Superannuation guarantee charge statement* if the employer did not pay enough contributions on time.

**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.

Lodge *Taxable payments annual report* (TPAR).

**Note:** 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.

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## September 2025

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## 21 September

Lodge and pay August 2025 monthly business activity statement.

## 30 September

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.

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## October 2025

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## 21 October

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.

Lodge and pay September 2025 monthly business activity statement.

## 28 October

Lodge and pay quarter 1, 2025–26 activity statement if lodging by paper.

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.

**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.

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.

## 31 October

Final date to add new clients to your client list to ensure their 2025 tax return is covered by the lodgment program.

**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**.

Lodge tax returns for all entities if one or more prior year returns were outstanding as at 30 June 2025.

**Note:**

- 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 2025, the lodgment program due dates will apply to the 2025 tax return.
- SMSFs in this category must lodge their complete *Self-managed superannuation fund annual return* by this date.

Lodge and pay **Self-managed super fund 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 tax return for all entities prosecuted for non-lodgment of prior year returns and advised of a lodgment due date of 31 October 2025:

- Some prosecuted clients may have a different lodgment due date – refer to the letter you received for the applicable due 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 2025.
- SMSFs in this category must lodge their complete *Self-managed superannuation fund annual return* by this 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). This report advises amounts withheld from payments to foreign residents for:

- interest and unfranked dividend payments that are not reported on an *Annual investment income report (AIIR)*
- royalty payments.

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 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.

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## November 2025

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## 21 November

Lodge and pay October 2025 monthly business activity statement.

## 25 November

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

## 28 November

Lodge and pay quarter 1, 2025–26 *Superannuation guarantee charge statement* if the employer did not pay enough contributions on time.

**Note:** Employers lodging 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.

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## December 2025

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## 1 December

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 when lodgment of the tax return was due 31 October 2025.

## 21 December

Lodge and pay November 2025 monthly business activity statement.

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# January 2026

Registered agent lodgment program due dates for January 2026.

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## 21 January

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 **except** for business clients with up to \$10 million turnover who report GST monthly and lodge electronically.

## 28 January

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

**Note:** Employers who do not pay minimum super contributions for quarter 2 by this date must pay the *super guarantee charge* and lodge a *Superannuation guarantee charge statement* by 28 February 2026.

## 31 January

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.

**Note:** You cannot 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.

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 2025.

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## February 2026

Registered agent lodgment program due dates for February 2026.

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## 21 February

Lodge and pay December 2025 monthly business activity statement 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.

## 28 February

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.

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 2025 due date at finalisation of a review of the SMSF at registration.

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

Lodge and pay quarter 2, 2025–26 activity statement for all lodgment methods.

Pay quarter 2, 2025–26 instalment notice (form R, S or T). 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 lodgment obligation.

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

Lodge and pay quarter 2, 2025–26 *Superannuation guarantee charge statement* if the employer did not pay enough contributions on time.

**Note:** Employers lodging 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.

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## March 2026

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## 21 March

Lodge and pay February 2026 monthly business activity statement.

## 31 March

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 2026

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## 21 April

Lodge and pay quarter 3, 2025–26 PAYG *instalment activity statement* for head companies of consolidated groups.

Lodge and pay March 2025 monthly business activity statement.

## 28 April

Lodge and pay quarter 3, 2025–26 activity statement if lodging by paper.

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.

**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.

## 30 April

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.

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## May 2026

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## 15 May

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.

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

## 21 May

Lodge and pay April 2026 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 May

Lodge and pay eligible quarter 3, 2025–26 activity statements if you lodge electronically.

## 28 May

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

**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.

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## 5 June

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.

**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.

## 21 June

Lodge and pay May 2026 monthly business activity statement.

## 25 June

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

## 30 June

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

If any of your clients receive Child Care Subsidy and Family Tax Benefit payments from Services Australia, the client and their partner must lodge their 2024–25 tax return by 30 June 2026, regardless of any deferrals in place. For more information, see the [Services Australia](#)  website.

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