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Key Lodgement Dates for Tax Returns

The following is general information published by the ATO and is subject to change and/or your specific circumstances. We strongly recommend that you contact our office to confirm the applicable dates that may be relevant to your particular situation.

Individuals and trusts

The lodgement end dates for individuals and trusts are detailed in the following table:

LODGEMENT DATE	DESCRIPTION
31-Oct	Individuals that do not lodge through a tax agent (e.g. do it themselves through e-tax)
	All individuals and trusts where one or more prior year was outstanding at 30 June
	Clients prosecuted for non-lodgement of prior year and advised 31 October
15-Jan	Large/medium trusts (turnover over \$ 10m last year lodged) and taxable last year
28-Feb	Large/medium trusts (turnover over \$ 10m last year lodged) and non-taxable last year
	New registrant large/medium trusts
31-Mar	Individuals and trusts where the prior year resulted in a tax liability over \$ 20,000
1-May	All remaining individuals and trusts

The payment dates for individual and trust income tax returns is as follows:

- Individual and trust tax returns due 15 May:
 - Lodged up to and including 12 February – the payment date is 21 March
 - Lodged from 13 February to 12 March – the payment date is 21 April
 - Lodged from 13 March – the payment date is 5 June
 - Individual and trust tax returns with a due date other than 15 May:



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- If tax return is lodged on or before the due date, payment will be due the later of:
 - 21 days after the relevant lodgement due date
 - 21 days after the notice of assessment is deemed received (3 days after issue)
- If tax return is lodged late – any tax is payable 21 days after the due date for lodgement
- If tax return is not lodged and default assessment issued – tax is payable 21 days after lodgement due date

It is important to note that the above dates are a general guide only and is dependent upon factors such as the taxpayers lodgement history and the level payer level. We recommend that you contact our office directly to confirm your lodgement dates.

Further information can be found on the ATO website.

Partnerships

Completion and lodgement of partnership tax returns is required to enable sufficient time for the lodgement of the partners' tax returns by their lodgement due date. Further information can be found on the ATO website.

Companies and super funds

The following table details lodgement and payment due dates for 30 June balancing companies and super funds:

LODGE MENT DATE	PAY MENT DATE	DESCRIPTION
31-Oct	1-Dec	Entities with one or more prior year returns outstanding as at 30 June
		Prosecuted for non-lodgement of prior year and advised 31 October
		Entities that may be required to lodge early
15-Jan	1-Dec	Large/medium taxpayers whose prior year tax return was taxable
28-Feb	28-Feb	Large/medium taxpayers whose prior year tax return was non-taxable
		New registrant large/medium taxpayers
		New registrant SMSF
31-Mar	31-Mar	Entities with total income in the prior year of more than \$ 2m
15-May	15-May	Entities that may not have an obligation to lodge
		Non-profit organisations that assess they have a requirement to lodge
		New registrations (excluding large/medium taxpayers and SMSF's)
		All remaining entities that are tax agent clients

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It is important to note that the above dates are a general guide only and is dependent upon factors such as the tax payer’s lodgement history. We recommend that you contact our office directly to confirm your lodgement dates. Further information can be found on the ATO website.

Large/medium taxpayers

Refer to the ATO Website to determine if you are classified as a “large/medium taxpayer”.

Lodgement and Payment Date due dates are detailed in the following table:

LODGEMENT DATE	PAYMENT DATE	DESCRIPTION
31-Oct	1-Dec	Prior year return outstanding at 30 June
15-Jan	1-Dec	Taxable large/medium in prior year
28-Feb	28-Feb	Non-taxable large/medium taxpayers (in the prior year)
		New registrant large/medium

It is important to note that the above dates are a general guide only and is dependent upon factors such as the tax payer’s lodgement history. We recommend that you contact our office directly to confirm your lodgement dates. Further information can be found on the ATO website.

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