

July 2019

21 July	Lodge and pay June 2019 monthly business activity statement.
28 July	Lodge and pay quarter 4, 2018–19 activity statement if lodging by paper. Pay quarter 4, 2018–19 instalment notice Make super guarantee contributions for quarter 4, 2018–19 to funds by this date.

August 2019

14 August	Lodge PAYG withholding payment summary annual report
21 August	Lodge and pay July 2019 monthly business activity statement.
25 August	Lodge and pay quarter 4, 2018–19 activity statement if you lodge electronically.
28 August	Lodge and pay quarter 4, 2018–19 Superannuation guarantee charge statement –Lodge Taxable payments annual report.

September 2019

21 September	Lodge and pay August 2019 monthly business activity statement.
30 September	Lodge PAYG withholding payment summary annual report if prepared by a BAS agent or tax agent.

October 2019

21 October	Lodge and pay September 2019 monthly business activity statement.
28 October	Lodge and pay quarter 1, 2019–20 activity statement if lodging by paper. Make super guarantee contributions for quarter 1, 2019–20 to funds by this date.
31 October	Due date for lodging individual returns if not lodged by a tax agent. Due date for lodgment of tax returns for all entities if one or more prior year returns were outstanding as at 30 June 2019.

November 2019

21 November	Lodge and pay October 2019 monthly business activity statement.
25 November	Lodge and pay quarter 1, 2019–20 activity statement if you lodge electronically

December 2019

1 December	Pay income tax for taxable large/medium taxpayers, companies and super funds. Lodgment of return is due 15 January 2020.
21 December	Lodge and pay November 2019 monthly business activity statement
January 2020	
21 January	Lodge and pay December 2019 monthly business activity statement.
28 January	Make quarter 2, 2019–20 super guarantee contributions to funds by this date.
February 2020	
21 February	Lodge and pay January 2020 monthly business activity statement.
28 February	Lodge and pay <i>Self-managed superannuation fund annual return</i> for new registrant
March 2020	
21 March	Lodge and pay February 2020 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/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 individuals and trusts whose latest return resulted in a tax liability of \$20,000 or more, excluding large/medium trusts. Payment for individuals and trusts in this category is due as advised on their notice of assessment.
April 2020	
21 April	Lodge and pay March 2020 monthly business activity statement.
28 April	Lodge and pay quarter 3, 2019–20 activity statement if lodging by paper. Pay quarter 3, 2019–20 instalment notice.. Lodge the notice only if you are varying the instalment amount. Make super guarantee contributions for quarter 3, 2019–20 to the funds by this date.
May 2020	

15 May	<p>Lodge 2019 tax returns for all entities that did not have to lodge earlier, and are not eligible for the 5 June concession. Due date for companies and super funds to pay if required.</p> <p>Note: Individuals and trusts in this category pay as advised on their notice of assessment.</p>
21 May	<p>Lodge and pay April 2020 monthly business activity statement. Lodge and pay <i>Fringe benefits tax annual return</i> if lodging by paper.</p>
28 May	<p>Pay <i>Fringe benefits tax annual return</i> if lodging electronically.</p>
<h2>June 2020</h2>	
5 June	<p>Lodge tax return for all entities with a lodgment due date of 15 May 2020 if the tax return is not required earlier and are eligible for the agent concession date Lodge tax returns due for individuals and trusts with a lodgment due date of 15 May 2020 provided they also pay any liability due by this date.</p> <p>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.</p>
21 June	<p>Lodge and pay May 2020 monthly business activity statement.</p>
25 June	<p>Lodge 2020 <i>Fringe benefits tax annual return</i> for tax agents if lodging electronically. Payment (if required) is due 28 May.</p>
30 June	<p>Super guarantee contributions must be paid by this date to qualify for a tax deduction in the 2019–20 financial year.</p>