

# Plan for tomorrow by UNDERSTANDING today

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## 2019-2020 KEY LODGMENT 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 lodgment. When a due date falls on Sat, Sun 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 lodgment due date and when the return is lodged.

Month	Due Date	Lodgment Obligation
JULY	21-Jul-19	Monthly Business Activity Statement (BAS) due (June 2019)
		Monthly Instalment Activity Statement (IAS) due (June 2019)
	28-Jul-19	Payroll Tax / Annual reconciliation lodgment and payment for the FY 2018/2019 NSW / VIC /QLD
		Monthly Payroll Tax Payment (7 <sup>th</sup> of each month)
		Quarterly Superannuation Guarantee (SG) Contribution due (April - June 2019)

**28-Jul-19** Quarterly Business Activity Statement (BAS)  
due (April - Jun 2019) if lodged by paper

**31-Jul-19** Quarterly Instalment Activity Statement (IAS)  
due (April - June 2019)  
(Tax Agent lodgment 2<sup>nd</sup> August 2019)

Quarterly PAYG Instalment (PAYG)  
due (April - June 2019)

Lodge TFN report for closely held trusts if any beneficiary  
quoted their TFN to a trustee in quarter 4, 2018-2019

Lodge Early Stage Innovation company report (ESIC)

**AUGUST**

**14-Aug-19** PAYGW Payment Summary Annual Report (2019 FY)  
(STP)

ESS Annual Report

**21-Aug-19** Monthly BAS (July 2019)  
Monthly IAS (July 2019)

**25-Aug-19** Lodge and pay quarter 4, 2018-19 activity statement  
if you lodge electronically (Agent)

**28-Aug-19** Taxable Payments Annual Report (2019 FY)

SEPTEMBER

21-Sep-19

Monthly BAS (Aug 2019)

Monthly IAS (Aug 2019)

OCTOBER

21-Oct-19

Monthly BAS (Sep 2019)

Monthly IAS (Sep 2019)

Quarterly PAYGI Consolidated Activity Statement  
(CAS) (Sep 2019)

Annual PAYGI Notice (2019 FY)

28-Oct-19

Quarterly BAS (Jul - Sep 2019)  
(Tax Agent lodgment 26<sup>th</sup> Nov 2019)

Quarterly IAS / PAYGI Notice (Jul - Sep 2019)

Quarterly SG (Jul - Sep 2019)

Lodge TFN report for closely held trusts for TFNs quoted  
to a trustee by beneficiaries in quarter 1, 2019-2020.

31-Oct-19

Individual income tax return (2019 FY) – self lodgers or  
previous year return lodged late.

**31-Oct-19**

Lodge and pay Self-managed superannuation fund annual report for (taxable and non-taxable) new registrant SMSF if the ATO advised that the first year return has a 31 Oct due date

Lodge PAYG withholding Annual Report – Payments to foreign residents

**NOVEMBER**

**21-Nov-19**

Monthly BAS (Oct 2019)

Monthly IAS (Oct 2019)

**DECEMBER**

**01-Dec-19**

Pay Tax for large Taxpayers (lodgment due 15/01/2020)

Pay Tax for Consolidated group

**02-Dec-19**

EMDG Lodgment due date (if lodging yourself)

**21-Dec-19**

Monthly BAS (Nov 2019)

Monthly IAS (Nov 2019)

**JANUARY**

**15-Jan-20**

Taxable Large / Medium Taxpayers return due

	21-Jan-20	<p>Monthly BAS (Dec 2019)</p> <p>Monthly IAS (Dec 2019)</p> <p>Quarterly PAYGI CAS (Dec 2019)</p>
	28-Jan-20	Quarterly SG (Dec 2019)
	31-Jan-20	Lodge TFN report for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 2, 2019-2020
<b>FEBRUARY</b>	21-Feb-20	<p>Monthly BAS (Jan 2020)</p> <p>Monthly IAS (Jan 2020)</p>
	28-Feb-20	<p>Quarterly BAS (Oct - Dec 2019) Agent</p> <p>Quarterly IAS / PAYGI Notice (Oct - Dec 2019) Agent</p> <p>Non taxable large / medium taxpayers return date</p> <p>New SMSF income tax returns (due 2019 FY)</p>
<b>MARCH</b>	03-Mar-20	EMDG Lodgment (if using Consultant)

	21-Mar-20	Monthly BAS (Feb 2020)  Monthly IAS (Feb 2020)
	31-Mar-20	End of 2020 Fringe Benefits Tax (FBT Year)
APRIL	22-Apr-20	Monthly BAS (Mar 2020)  Monthly IAS (Mar 2020)  Quarterly PAYGI CAS (Mar 2020) (paper)
	28-Apr-20	Quarterly BAS (Jan - Mar 2020)  Quarterly IAS / PAYGI Notice (Jan - Mar 2020)  Quarterly SG (Jan - Mar 2020)
	30-Apr-20	R&D Tax Incentive (30 April 2020)  Lodge TFN report for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 3, 2019-20

<b>MAY</b>	<b>15-May-20</b>	Income tax returns (2019 FY) – all other returns if lodged by Tax Agent  Super fund lodgments
	<b>21-May-20</b>	Monthly BAS (Apr 2020)  Monthly IAS (Apr 2020)
	<b>28-May-20</b>	FBT Returns (2020 FBT Year) lodgment and payment (Agent)  Self lodgers FBT Returns (2020 FBT Year)
<b>JUNE</b>	<b>05-Jun-20</b>	Lodgment and payment of all outstanding returns (2019)
	<b>21-Jun-20</b>	Monthly BAS (May 2020)  Monthly IAS (May 2020)
	<b>30-Jun-20</b>	<b>END OF 2020 FINANCIAL YEAR</b>