



 [Print whole section](#)

In detail

Detailed information about business activity statements.

Instructions



Detailed instructional information about business activity statements.

Activity statement generate dates



Check when activity statements generate throughout the financial year.

BAS refund



What to do when expecting a business activity statement (BAS) refund as a credit.

Guide to self assessment for indirect taxes



A guide to the self-assessment changes for indirect tax laws.

Boosting cash flow for employers



We provide cash flow boosts to eligible employers to support them during the economic downturn due to COVID-19.

Activity statement generate dates

Check when activity statements generate throughout the financial year.

Last updated 26 June 2024

About generate dates

We provide planned activity statement generate dates throughout the financial year. Activity statements are produced based on data extracted from our records on these dates.

Online activity statements are generally available one week after the activity statement generate date. It may take up to 3 weeks to receive your activity statements if sent by post.

A generate date may change at short notice in the event of any of the following:

- urgent system maintenance
- changed government or administrative priorities
- changed community circumstances, such as natural disasters.

If you lodge activity statements online and we have your email address, we will send you an email reminder 21 days before the due date.

If a legislative due date occurs on a weekend or public holiday, the due date is the next working day.

2024–25 financial year quarterly

Dates for 2024–25 quarterly activity statement

Quarter	Period covered	Planned generate	Legislative due date

		date	
Quarter 1	1 Jul to 30 Sep	8 Sep 2024	28 Oct 2024
Quarter 2	1 Oct to 31 Dec	8 Dec 2024	28 Feb 2025
Quarter 3	1 Jan to 31 Mar	9 Mar 2025	28 Apr 2025
Quarter 4	1 Apr to 30 Jun	8 Jun 2025	28 Jul 2025

2024–25 financial year monthly

Dates for 2024–25 monthly activity statement

Period	Planned generate date	Legislative due date
Jul 2024	13 Jul 2024	21 Aug 2024
Aug 2024	13 Aug 2024	21 Sep 2024
Sep 2024	8 Sep 2024	21 Oct 2024
Oct 2024	13 Oct 2024	21 Nov 2024
Nov 2024	13 Nov 2024	21 Dec 2024
Dec 2024	8 Dec 2024	21 Jan 2025
Jan 2025	13 Jan 2025	21 Feb 2025
Feb 2025	13 Feb 2025	21 Mar 2025
Mar 2025	9 Mar 2025	21 Apr 2025
Apr 2025	13 Apr 2025	21 May 2025

May 2025	13 May 2025	21 Jun 2025
Jun 2025	8 Jun 2025	21 Jul 2025

Update your details

Update the following details if they have changed. Allow enough time before the generate date to process the changes:


- postal address or email address for individuals
- preferred method of delivery for your activity statement
- business account details.

QC 21500

Eligibility companion guide for cash flow boost

If you haven't received the cash flow boost automatically, use this eligibility companion guide to understand how we determine eligibility.

Last updated 29 April 2021

You can download [Cash flow boost for employers - Eligibility companion guide portal \(PDF 239KB\)](#) 

Eligible employers will receive between \$20,000 to \$100,000 in cash flow boost amounts by lodging each of their activity statements up to the month or quarter of **September 2020**.

You don't need to apply. If you're eligible, the cash flow boost will automatically be credited when you lodge your activity statements.

Some employers may not be automatically eligible. If this is the case, we will need some additional information to determine your eligibility.

See also:

- Boosting cash flow for employers

Eligibility for cash flow boost

Cash flow boost eligibility

Criteria	How we determine eligibility	If discretion is available
1. Business size Are you a small or medium business entity or not-for-profit of equivalent size with aggregated annual turnover less than \$50 million?	We determine your aggregated annual turnover for the year from your last income tax assessment based on the information we hold. This includes any associated entities, branches or consolidated GST groups to which you are connected.	Discretion available In the following circumstances you can contact us to provide information to demonstrate you meet the size criteria, if either: <ul style="list-style-type: none">• you're a new business and haven't previously lodged an income tax return because your business started on or after 1 July 2019• your aggregated annual turnover was over \$50 million in previous years, but you can demonstrate that you expect your business to be a small or medium business entity with turnover less than \$50 million in the 2019–20 year.
2. Existence Did you have an ABN on 12 March 2020 (or a later time allowed by the Commissioner of Taxation)?	We look at the date of your ABN registration.	Discretion available PS LA 2020/1 provides guidance on the circumstances that you can exercise the discretion to grant you additional time to hold an ABN. You should only contact us to provide information if you believe the circumstances PS LA 2020/1 apply to your business.

		In all other cases you're not eligible for the cash flow boost even if you obtained an AB that had its date of effect backdated to before 12 March 2020.
<p>3. Business activity</p> <p>Did your business derive income or make a sale for any tax period starting after 1 July 2018 and ending before 12 March 2020?</p>	<p>We look for evidence that you have derived assessable income or made sales in the relevant periods. We identify this by either:</p> <ul style="list-style-type: none"> • an amount in your assessable business income for the 2018–19 income year • an activity statement, GST return (or other document) showing you made a taxable, GST-free or input taxed sale. 	<p>No discretion available</p> <p>We have no discretion if you do not derive business income or make taxable, GST-free or input taxed sales during this period in these circumstances you are not eligible.</p>
<p>4. Notice of business activity</p> <p>Have you provided notice of your business activity (as detailed above)?</p>	<p>We look for any lodged returns on or before 12 March 2020. This includes either:</p> <ul style="list-style-type: none"> • the 2018–19 income tax return 	<p>Discretion available</p> <p>We have discretion to give additional time to notify us of your business activity. For example, if you have deferred lodgement. If you:</p> <ul style="list-style-type: none"> • can lodge your deferred returns before lodging your March 2020 quarterly or

<p>to us by 12 March 2020 (or a later time allowed by the Commissioner)?</p>	<ul style="list-style-type: none"> • an activity statement with at least one sale reported for any of the following tax periods <ul style="list-style-type: none"> – 2018–19 for annual lodgers – September 2018, December 2018, March 2019, June 2019, September 2019 or December 2019 for quarterly lodgers – July 2018 to February 2020 for monthly lodgers. 	<p>monthly activity statement should be able to deter your eligibility for this cr</p> <ul style="list-style-type: none"> • cannot lodge your deferred returns, or you're not required to lodge a return, you can contact us to provide evidence that during the relevant period you either <ul style="list-style-type: none"> – derived assessable income or made a taxable, GST-free or input-taxed supply – made a sale that would be taxable, GST-free or input-taxed supply if you were registered for GST. <p>PS LA 2020/1 provides guidance on the circumstances where we may exercise discretion to allow more time to notify.</p>
<p>5. PAYG withholding</p> <p>Have you made payments which are subject to withholding and reported the amount withheld to us?</p>	<p>We look for whether you:</p> <ul style="list-style-type: none"> • had a PAYG withholding registration which was created on or before 12 March 2020 • made payments subject to withholding 	<p>No discretion available</p> <p>We have no discretion available for this criterion. If you did make payments subject to withholding during the relevant periods, you are not eligible.</p> <p>You will need to be able to demonstrate that payment made in the relevant period was of a character that is subject to withholding (for example, wages or directors fees).</p>

	<p>in the relevant period</p> <ul style="list-style-type: none"> • paid an amount related to personal services income you received • reported the amounts paid and amounts withheld at W1 and W2 of your activity statement for that period. 	<p>While being registered for GST, withholding before 12 March 2020 is not specifically required by legislation, we would expect that a business who has been paying wages or other relevant payments would already be registered and complying with those reporting obligations.</p> <p>See ato.gov.au/cashflowboost/ for information on what we consider if you weren't registered on or before 12 March 2020.</p>
<p>6. Integrity measures</p> <p>You haven't changed the way you operate for the sole or dominant purpose of becoming entitled to, or increasing the amount of, the cash flow boost.</p>	<p>Tax minimisation schemes that are outside the spirit of the law may attract our attention. We refer to these as tax avoidance schemes or arrangements.</p> <p>If you have made changes to your business structure or the way you remunerate workers for their labour since 12 March 2020 to bring yourself within the eligibility criteria for the cash flow boost, we may review your entitlement to any cash flow boost that may</p>	<p>You are not eligible if you have entered into or carried out a scheme for the sole or dominant purpose of:</p> <ul style="list-style-type: none"> • becoming entitled to cash flow boosts when you would otherwise not be entitled • increasing the amount of cash flow boosts. <p>You will need to repay any amount of cash flow boost credits which you may have received. Penalties and interest will also apply to the overpayment.</p>

	otherwise have been credited to you.	
--	--------------------------------------	--

Next steps:

When you're eligible:

- Lodge your activity statement and the cash flow boost will be credited.
- If you don't automatically receive the credit, phone us on **13 28 66**, option 7 and we'll escalate your case for review. We cannot process any requests for eligibility reviews received via other channels.

When you're not eligible, but we have discretion:

- Phone us on **13 28 66**, option 7 and advise us of the additional information you can provide for us to review and determine your eligibility.
- If we determine you are still ineligible after you've provided additional information, you have the right to object to our decision.

When you're not eligible and we have no discretion:

- You will not receive a cash flow boost regardless of any additional information or evidence that you might provide to us.

QC 62755

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year

before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).