



## Due dates by obligation type

Registered agent lodgment program due dates listed by obligation type (for tax returns, see [Tax returns by client type](#)).

### Activity statements

Registered agent lodgment program and payment due dates for activity statements.

### Super lodgment

Registered agent lodgment due dates for self-managed super funds or APRA-regulated funds.

### PAYG withholding payment summary annual report

Lodgment due date for your clients' PAYG withholding payment summary annual reports.

### FBT return

Registered agent lodgment program and payment due dates for fringe benefits tax (FBT) returns.

### Taxable payments annual report

Lodgment due date for your clients' Taxable payments annual reports.

## **Annual PAYG instalment notice – for tax agents**



Lodgment due date for your clients' annual PAYG instalment notices and when to vary instalment amounts.

## **PAYG withholding annual reports**



Lodgment due date for your clients' PAYG withholding annual reports.

## **Franking account return**



Lodgment due date for your clients' franking account tax returns.

## **Annual investment income report**



Lodgment due date for your clients' annual investment income reports (AAIR).

## **Venture capital deficit tax return**



Lodgment due date for your clients' Venture capital deficit tax returns.

## **Early stage innovation company report**



Lodgment due date for your clients' early stage innovation company reports.

# Activity statements

Registered agent lodgment program and payment due dates for activity statements.

**Last updated** 1 July 2025

## On this page

Lodgment and payment due dates

Eligible activity statements

Types of activity statements

Elections

Variations

## Lodgment and payment due dates

To receive tax agent lodgment program due dates, you must lodge activity statements electronically and the activity statement must meet the eligibility criteria.

Lodgment program due dates will be applied to eligible activity statements that **generate** after you've lodged your client's previous activity statement electronically. If it's your client's first activity statement, or their previous activity statement was lodged by paper, then you may need to lodge by an earlier due date.

You can check your clients' due dates and lodge activity statements electronically using either:

- Online services for agents
- Practitioner lodgment service (PLS).

## Eligible activity statements

Quarterly activity statements are eligible for additional time to lodge under the lodgment program **unless**:

- it includes a PAYG instalment monthly obligation

- it is a PAYG instalment consolidated head entity activity statement
- the entity has a GST monthly cycle (excluding the December concession)
- it is a Quarterly PAYG instalment notice (Form R), Quarterly GST instalment notice (Form S) or Quarterly GST and PAYG instalment notice (Form T).

Forms R, S and T are linked to an election to pay quarterly instalments. Lodgment is only required if the client is varying the instalment amount.

Activity statements with only a monthly PAYG IT withholding cycle are not eligible for the lodgment program due dates.

BAS Forms G and Y may be eligible for the December activity statement lodgment program due date of 21 February.

The form or activity statement name is visible in the practitioner lodgment service (PLS) and Online services for agents, and varies depending on the:

- client's reporting cycle
- client's elected reporting method
- details being reported.

Clients who operate on substituted accounting periods (SAP) are only eligible if their quarters align with the standard quarters.

You should make sure that your registered agent number (RAN) is provided against your client's activity statement account.

## Types of activity statements

Activity statements include:

- [monthly activity statements](#)
- [quarterly activity statements](#)
- [quarterly PAYG instalment activity statement – head companies of consolidated groups](#)
- [annual GST returns](#)
- [instalment notices](#).

## Monthly activity statements

Monthly activity statements are due for lodgment and payment on the 21st day of the following month. However, the December **business activity statement** is not due for lodgment and payment until 21 February for business clients who:

- have up to \$10 million annual turnover
- report GST monthly
- lodge electronically.

Businesses that are registered for deferred GST are not eligible for the 21 February due date.

Clients who do not have a monthly GST obligation but are registered for PAYG withholding monthly or PAYG instalments monthly, and have at least one quarterly obligation (for example, GST, PAYG instalment, or FBT instalments) will receive a:

- monthly activity statement for the first 2 months of the quarter (due on the 21st day of the following month)
- quarterly activity statement for the third month (due on the 28th day of the following month or 28 February for quarter 2).

## Quarterly activity statements

Quarterly activity statements are due on the 28th day of the month following the reporting period, except for quarter 2, which is due on 28 February of the following calendar year.

Lodgment program due dates are applied to eligible activity statements that generate after you've lodged your client's previous activity statement electronically.

The due dates will show on your client reports and on the Client summary screen in Online services for agents once the activity statement has generated and been made available online.

If you lodge your client's quarterly activity statement by paper, they will not receive the lodgment program due dates.

## Due dates for registered agents

<b>Quarterly lodgment obligation</b>	<b>Original due date</b>	<b>Lodgment program – lodgment and payment due date</b>
<b>Quarter 4, 2024–25</b>	28 July 2025	25 August 2025
<b>Quarter 1, 2025–26</b>	28 October 2025	25 November 2025
<b>Quarter 2, 2025–26</b>	28 February 2026	Not applicable
<b>Quarter 3, 2025–26</b>	28 April 2026	26 May 2026
<b>Quarter 4, 2024–25</b>	28 July 2026	25 August 2026  To be confirmed when the <i>Lodgment program 2026–27</i> is developed.

## **Quarterly PAYG instalment activity statement – head companies of consolidated groups**

Quarterly PAYG instalment activity statements are due on the 21st day of the month following the end of the reporting period.

If you finalise PAYG instalments for the 2024–25 year before lodging your client's 2025 tax return, this will ensure they receive the correct instalment credit in their tax assessments.

## **Annual GST returns**

If a taxpayer is a GST instalment payer, they must lodge an annual GST return.

If a taxpayer elects to report and pay (or claim a refund of) GST annually, they must lodge an annual GST return.

The due date for lodgment (and payment if required) of annual GST returns is either:

- the due date of the taxpayer's tax return if a taxpayer has a tax return lodgment obligation
- 28 February 2026 if a taxpayer does not have a tax return lodgment obligation.

## **Instalment notices**

Instalment notices (also called remittance advices) include:

- quarterly PAYG instalment notice (form R)
- quarterly GST instalment notice (form S)
- quarterly PAYG and GST instalment notice (form T)
- annual PAYG instalment notice (form N).

You don't need to lodge these forms with us if you are paying the amount advised. Forms R, S and T have the following payment due dates:

- 28 July 2025
- 28 October 2025
- 28 February 2026
- 28 April 2026
- 28 July 2026.

Form N has a payment due date of 21 October 2025.

If you vary the amount to be paid (or with form N, use the rate method to calculate your instalment amount) you must complete the form and lodge it by the payment due date.

The instalment notices can be lodged electronically via PLS using the generic business activity statement. These notices are not eligible for the lodgment program due dates.

## **Elections**

When your clients receive an activity statement with an instalment amount option and an instalment rate option, they can elect either of these 2 options. They should select the option and complete the

related labels. For the election to take effect the activity statement must be received on or before the due date.

If your client received a form R or T in quarter 1 and would like to change to the instalment rate option, contact us before 28 October. We will arrange the change of option and send a new instalment activity statement for lodgment.

## Variations

Business and investment taxpayers in PAYG instalments could end up paying more than their expected tax liability for the relevant income year. If this is the case, they are entitled to **vary their PAYG instalment rate or amount** to ensure that the correct amount of tax is paid.

A business or investment taxpayer may consider varying the instalment rate or amount if there has been a substantial change in the proportion of the business and investment income. For example, if they expect to have much higher tax deductions for a similar level of business and investment income.

Variations must be made on or before the PAYG instalment due date.

When the varied instalment rate or amount is less than 85% of the rate or amount calculated by the Commissioner of Taxation, a taxpayer is liable to pay the general interest charge (GIC) on the shortfall. Depending on the circumstances, we may consider granting a **full or partial remission of the GIC**.

QC 34538

## Super lodgment

Registered agent lodgment due dates for self-managed super funds or APRA-regulated funds.

**Last updated** 1 July 2025



**On this page**



Key lodgment due dates for super

Newly registered SMSFs

Audit requirements

MAAS and MATS reporting

Event-based reporting

## Key lodgment due dates for super

Table: Key dates for super providers and for employers with super guarantee obligations

Lodgment due date	Description
<b>28 July 2025</b>	<p>Super guarantee contributions for quarter 4 2024–25 (1 April – 30 June 2025) to be made to the fund.</p> <p><b>Note:</b> If an employer does not pay minimum super contributions for quarter 4 by this date, they must pay the super guarantee charge and lodge a <i>Superannuation guarantee charge statement – quarterly</i> form with us by 28 August 2025.</p>
<b>14 August 2025</b>	<p>Departing Australia superannuation payment (DASP) data records for the 2024–25 year that form part of the PAYG withholding payment summary annual report.</p>
<b>28 August 2025</b>	<p>Lodge and pay <i>Superannuation guarantee charge (SGC) statement – quarterly</i> form for quarter 4 2024–25 (1 April – 30 June 2025) if required contributions were not made by the due date.</p>
<b>28 October 2025</b>	<p>Super guarantee contributions for quarter 1, 2025–26 (1 July – 30 September 2025) to be made to the fund.</p> <p><b>Note:</b> If an employer does not pay minimum super contributions for quarter 1 by this</p>

	<p>date, they must pay the super guarantee charge and lodge a <i>Superannuation guarantee charge statement – quarterly</i> form with us by 28 November 2025.</p>
<b>31 October 2025</b>	<p>Tax return for all super funds where the Trustee has been advised to lodge by this date, or one or more prior-year tax returns were outstanding as at 30 June 2025 (if all outstanding prior-year returns have been lodged by 31 October 2025, the 2025 tax return will be due as in the normal program).</p> <p>Tax return for super funds prosecuted for non-lodgment of prior-year tax returns and advised of a lodgment due date of 31 October 2025.</p> <p>DASP annual report.</p> <p>Australian Prudential Regulation Authority (APRA) annual return and audit report – lodgment with APRA.</p> <p>Report lost members for the period 1 January – 30 June 2025.</p>
<b>28 November 2025</b>	<p>Lodge and pay <i>Superannuation guarantee charge (SGC) statement – quarterly</i> form for quarter 1, 2025–26 (1 July – 30 September 2025) if required contributions were not made by the due date. The super guarantee charge is not tax deductible.</p>
<b>1 December 2025</b>	<p>Payment of income tax for taxable large and medium super funds (lodgment of tax return due 31 January 2026).</p> <p>Payment of 2024 income tax for super funds where one or more prior-year tax returns were outstanding as at 30 June 2025 (lodgment of 2025 tax return was due 31 October 2025).</p> <p>Payment of 2025 income tax for super funds where fund was prosecuted for non-lodgment of prior year returns and advised of a lodgment due date of 31 October 2025.</p>
<b>28 January 2026</b>	<p>Super guarantee contributions for quarter 2, 2025–26 (1 October – 31 December 2025) to be made to the fund.</p>

	<p><b>Note:</b> If an employer does not pay minimum super contributions for quarter 2 by this date, they must pay the super guarantee charge and lodge a <i>Superannuation guarantee charge statement – quarterly</i> form with us by 28 February 2026.</p>
<b>31 January 2026</b>	Tax return for taxable large and medium super funds for latest year lodged – unless required earlier (payment for these super funds was due 1 December 2026).
<b>28 February 2026</b>	<p>Tax return for non-taxable large and medium super funds by latest year lodged.</p> <p>Annual return for new registrant (taxable and non-taxable) SMSFs, unless they were advised of a 31 October 2025 due date at finalisation of a review of the SMSF at registration. Payment (if required) is also due on this date.</p> <p>Tax return for new registrant large and medium super funds. Payment (if required) is also due on this date.</p> <p>Lodge and pay <i>Superannuation guarantee charge statement – quarterly</i> form for quarter 2, 2025–26 (1 October – 31 December 2025) if required contributions were not made by the due date.</p>
<b>31 March 2026</b>	Tax return for super funds with total income in excess of \$2 million in latest year lodged (excluding large and medium taxpayers). Payment (if required) is also due on this date.
<b>28 April 2026</b>	<p>Super guarantee contributions for quarter 3, 2025–26 (1 January – 31 March 2026) to be made to the fund.</p> <p>If an employer does not pay minimum super contributions for quarter 3 by this date, they must pay the super guarantee charge and lodge a <i>Superannuation guarantee charge statement – quarterly</i> form with us by 28 May 2026.</p>

<b>30 April 2026</b>	Report lost members for the period 1 July – 31 December 2026.
<b>15 May 2026</b>	<p>Fund tax return not required earlier and not eligible for the 5 June lodgment concession date.</p> <p>Payment (if required) is also due on this date.</p>
<b>28 May 2026</b>	Lodge and pay <i>Superannuation guarantee charge statement – quarterly</i> form for quarter 3 2025–26 (1 January – 31 March 2026) if required contributions were not made by the due date.
<b>5 June 2026</b>	<p>Tax returns for super funds that were non-taxable or received a refund by latest year lodged and are non-taxable or will receive a refund in current year.</p> <p><b>Note:</b> This concession is only available to super funds with a lodgment due date of 15 May 2026 – it is not available to large and medium taxpayers or funds with an earlier due date.</p>

## Newly registered SMSFs

Annual returns for new registrant (taxable and non-taxable) self-managed super funds (SMSFs) are due for lodgment by:

- 31 October 2025 for SMSFs who prepare their own annual return
- 28 February 2026 for SMSFs who are tax agent clients, unless they were advised of a 31 October 2025 due date at finalisation of a review of the SMSF at registration.

An SMSF is not legally established until the fund has assets set aside for the benefit of members.

Our systems will not process returns with zero assets, and the supervisory levy does not need to be paid for newly registered SMSFs that registered in the 2024–25 financial year and:

- were not legally established
- had no assets set aside for the benefit of members.

You cannot lodge a *Return not necessary (RNN)* form, also known as a non-lodgment advice, for an SMSF.

However, if your SMSF does not have assets set aside for the benefit of members in the first year it was registered, you can ask us to either:

- cancel the fund's registration
- flag the SMSF's record as 'return not necessary' if it meets the following conditions and confirms in writing that
  - although registered, it had no assets and did not receive contributions or rollovers in the first financial year
  - it has provided documentary evidence of the date the SMSF first held assets and commenced operating, for example the SMSF's first bank statement
  - it will be lodging future returns.

RNNs will only be granted in limited circumstances. We only consider RNN requests if the SMSF confirms and provides supporting evidence that it meets all the eligibility conditions.

Your written request should include the SMSF's name, TFN, ABN and documentary evidence of the date assets were first placed into the fund.

Using Practice mail in Online services for agents, select **Superannuation** as the topic, and choose from the following mail subjects:


- **SMSF new registrant – Return not necessary request**
- **SMSF cancellation of registration where the fund has not been legally established.**

All other funds that have not yet set aside assets for the benefit of members should cancel their registration and re-register when assets are available.

When an SMSF that has previously advised that an annual return was not necessary is legally established and needs to **lodge an annual return** for the first time, the due date of the first return lodged by a tax agent will be the new registrant due date, which is currently 28 February.

## Audit requirements

All SMSFs must have their financial accounts and statements for the fund audited each year by an **approved auditor**. The auditor must assess the fund's overall compliance with the *Superannuation Industry (Superannuation) Act 1993* and associated regulations (a compliance audit) and the fund's financial statements (a financial audit).

The auditor must provide the **Independent audit report (IAR)** before the due date for lodgment of the *Self-managed superannuation fund annual return*. The return must not be lodged until the audit of the fund has been finalised, it's important to enter in the auditor's details exactly as they are presented in the IAR. Auditors must be registered with the Australian Securities & Investments Commission as an approved SMSF auditor and have a valid [SMSF auditor number](#)  (SAN).

## MAAS and MATS reporting

APRA-regulated funds report member contributions information to us via the:

- Member Account Attribute Service (MAAS) – used for reporting updates to member account attributes within 5 business days
- Member Account Transaction Service (MATS) – used for reporting member contributions data within 10 business days.

APRA-regulated funds must report the 30 June balance for member accounts through MATS by 31 October each year.

Lost members can be reported via MAAS.

We have issued a **fund reporting protocol** to help superannuation providers and their administrators meet their legislative obligations for reporting.

## Event-based reporting

Super funds have **event-based reporting** obligations due to the **transfer balance cap**.

The transfer balance account report (TBAR) is used to report transfer balance account events that affect a member's transfer balance.

From 1 July 2023, the administrative concession allowing SMSFs to report annually when all members have a total super balance of less than \$1 million was removed.

All SMSFs must report events affecting members' transfer balances within 28 days after the end of the quarter in which the relevant reporting event occurred.

APRA-regulated funds need to lodge a TBAR within 10 business days after the end of the month in which a transfer balance account event occurred. The MAAS and MATS services are used to create a TBAR. APRA funds report transfer balance account events through these services and the lodgment due dates for MAAS and MATS apply.

QC 34549

## PAYG withholding payment summary annual report

Lodgment due date for your clients' PAYG withholding payment summary annual reports.

**Last updated** 1 July 2025

Your clients are required to report through Single Touch Payroll (STP).

If your clients are unable to report through STP, they must lodge a PAYG withholding payment summary annual report.

The due date for lodging a *PAYG withholding payment summary annual report* is:

- 14 August for large withholders (annual withholding more than \$1 million) or those lodging without registered agent involvement
- 30 September for payers who are using a registered agent to lodge (excluding large withholders).

If your client's payment summary annual report is not lodged by the required lodgment due date, we may apply a **failure to lodge on time penalty**.

QC 34543

## FBT return

Registered agent lodgment program and payment due dates for fringe benefits tax (FBT) returns.

**Last updated** 1 July 2025

The lodgment and payment due date for your clients' fringe benefits tax (FBT) returns are:

- 25 June if you lodge their return electronically through the **practitioner lodgment service**
- 21 May if you lodge their return by paper.

To ensure your clients are covered by your lodgment program for their 2026 FBT return, you must be appointed as the tax agent for that client role and add them to your FBT client list by 21 May.

If your client does not have to lodge an FBT return for the year of lodgment, notify us as early as possible, as processing may take up to 28 days around peak lodgment dates. See **Fringe benefits tax – non-lodgment advice for registered agents**.

QC 34541

## Taxable payments annual report

Lodgment due date for your clients' Taxable payments annual reports.

**Last updated** 1 July 2025

The *Taxable payments annual report* is due for lodgment by 28 August.



Taxable payments annual report explains how you or your clients can lodge the report.

QC 34546

## Annual PAYG instalment notice – for tax agents

Lodgment due date for your clients' annual PAYG instalment notices and when to vary instalment amounts.

**Last updated** 1 July 2025

### On this page

Instalment notices

Paying annual instalments

Varying your client's instalment amount

Updating your client's contact details

## Instalment notices

Although annual pay as you go (PAYG) instalments aren't due until 21 October (for income years ending 30 June), we issue instalment notices in early July to help you identify:

- clients with an annual PAYG instalment obligation
- the amount of their PAYG instalment liability.

## Paying annual instalments

If your client chooses to pay the amount calculated by us at **T5** on the instalment notice and you've lodged your client's tax return by 21 October, you won't need to lodge the instalment notice. Your client simply needs to pay the amount by 21 October.

If your client chooses to pay the rate calculated by us at **T2** on the instalment notice, it is best to lodge the instalment notice (activity statement) prior to lodging the tax return.

There is still an obligation to pay the instalment by the due date and general interest charge (GIC) may apply to any amount not paid by this date.

## Varying your client's instalment amount

If your client's circumstances have changed and the amount we calculate will result in them paying more or less than their actual income tax liability, you can vary their instalment amount for them.

If your client wants you to vary their annual PAYG instalment amount, it's best to do this before lodging their tax return. This will ensure they receive the correct instalment credit on their income tax assessment.

To vary the instalment amount:

- complete labels **T6**, **T4** and **5A** on the annual PAYG instalment notice
- return it to us before lodging your client's tax return or by 21 October (whichever comes first)
- your client must pay the varied amount by 21 October.

If you've already lodged your client's tax return before making the variation, your client will need to pay the amount we calculate at **T5** on the instalment notice by 21 October. Do not vary this instalment amount as this may result in the wrong amount being credited towards the income account.

## Updating your client's contact details

If your client has changed their email or postal address, you should **update their details in our systems** so they can continue to receive a notification advising their activity statement is ready.

# PAYG withholding annual reports

Lodgment due date for your clients' PAYG withholding annual reports.

**Last updated** 1 July 2025

Lodge the following PAYG withholding annual reports for your clients by 31 October:

- *PAYG withholding annual report (no ABN withholding)* (NAT 3448)
- *PAYG withholding annual report (interest, dividend and royalty payments paid to non-residents)* (NAT 7187)
- *PAYG withholding annual report (payments to foreign residents)* (NAT 12413).

QC 34544

# Franking account return

Lodgment due date for your clients' franking account tax returns.

**Last updated** 1 July 2025

When a lodgment obligation exists, a **franking account tax return** must be lodged.

If there is an amount payable, franking account returns are due for lodgment on the last day of the month following the end of the income year. The franking deficit tax is also payable on this date.

You need to lodge by **31 October** when both of the following apply:

- The franking account return is a disclosure only (no amount payable).
- The taxpayer is a 30 June balancer.

QC 34542

## Annual investment income report

Lodgment due date for your clients' annual investment income reports (AAIR).

**Last updated** 1 July 2025

The *Annual investment income report* (AAIR) is due by 31 October.

**Annual investment income report** explains when a report is required, what to include and how you or your clients can lodge it.

QC 34547

## Venture capital deficit tax return

Lodgment due date for your clients' Venture capital deficit tax returns.

**Last updated** 1 July 2025

The *Venture capital deficit tax return* is due for lodgment and payment on the last day of the month following the end of the income year for 30 June balancers.

**Venture capital deficit tax return and explanatory notes** explains when your clients are required to complete the return.

QC 34548

# Early stage innovation company report

Lodgment due date for your clients' early stage innovation company reports.

**Last updated** 1 July 2025

Companies are required to complete an **early stage innovation company report** if they issue new shares to one or more investors during a financial year that could lead to an investor being entitled to access the early stage investor tax incentives.

The *Early stage innovation company report* is due for lodgment by 31 July each year for new shares issued in the previous financial year.

QC 56088

## 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).