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Managing electronic activity statements and instalment notices



Managing electronic activity statements and instalment notices.

QC 34537

Activity statements

Lodgment and payment due dates for your clients' activity statements and information about elections and variations.

Last updated 1 July 2024

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Lodgment and payment due dates

The Lodgment program due dates are applied if both of the following apply:

- You or your client have elected to receive and lodge the activity statement electronically via Online services for agents or the practitioner lodgment service.
- The activity statement meets the eligibility criteria.

If your client is an active Single Touch Payroll (STP) reporter, they will be eligible for the lodgment program due dates for lodgment and payment even where they have not elected to receive and lodge the activity statement electronically.

You can elect to receive and lodge your clients' activity statements electronically by phoning our **Registered agent phone line** on **13 72 86** and Fast Key Code **3 2 2**.

Ensure that your client has been added to your client list and you have updated your preference prior to the next activity statement **generate date** to avoid any uncertainty.

The due date for eligible activity statements will be displayed once the activity statement has been made available online.

If you need help, our **Online services for agents user guide – activity statements** complements the **Help** section available in Online services for agents.

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 the activity statement role.

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 for lodgment and payment are only available if you or your client have elected to receive and lodge the activity statement online and the activity statement meets the eligibility criteria.

The dates will now show on your client lists once the activity statement has been made available online.

If you or your client have elected to receive and lodge their quarterly activity statement by paper, they will not receive the lodgment program due dates.

If your client is an active STP reporter, they will be entitled to the lodgment program due dates.

Due dates for registered agents

Quarterly lodgment obligation	Original due date	Lodgment program – lodgment and payment due date
Quarter 4, 2023–24	28 July 2024	25 August 2024
Quarter 1, 2024–25	28 October 2024	25 November 2024
Quarter 2, 2024–25	28 February 2025	Not applicable
Quarter 3, 2024–25	28 April 2025	26 May 2025

Quarter 4, 2024–25	28 July 2025	25 August 2025 To be confirmed when the <i>Lodgment program 2025–26</i> is developed.
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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 2023–24 year before lodging your client's 2024 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 2025 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 2024
- 28 October 2024
- 28 February 2025
- 28 April 2025
- 28 July 2025.

Form N has a payment due date of 21 October 2024.

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, phone us on **13 28 66** on or 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 want to 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.

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

Superannuation lodgment due dates for your clients with a self-managed super fund or an APRA-regulated fund.

Last updated 1 July 2024

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Key lodgment due dates

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

Lodgment due date	Description
28 July 2024	Super guarantee contributions for quarter 4 2023–24 (1 April – 30 June 2024) to be made to the fund.

	<p>Note: 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 2024.</p>
14 August 2024	Departing Australia superannuation payment (DASP) data records for the 2023–24 year that form part of the PAYG withholding payment summary annual report.
28 August 2024	Lodge and pay <i>Superannuation guarantee charge (SGC) statement – quarterly</i> form for quarter 4 2023–24 (1 April – 30 June 2024) if required contributions were not made by the due date.
28 October 2024	<p>Super guarantee contributions for quarter 1, 2024–25 (1 July – 30 September 2024) to be made to the fund.</p> <p>Note: If an employer does not pay minimum super contributions for quarter 1 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 November 2024.</p>
31 October 2024	<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 2024 (if all outstanding prior-year returns have been lodged by 31 October 2024, the 2024 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 2024.</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 2024.</p>

28 November 2024	Lodge and pay <i>Superannuation guarantee charge (SGC) statement – quarterly</i> form for quarter 1, 2024–25 (1 July – 30 September 2024) if required contributions were not made by the due date. The super guarantee charge is not tax deductible.
1 December 2024	<p>Payment of income tax for taxable large and medium super funds (lodgment of tax return due 31 January 2025).</p> <p>Payment of 2023 income tax for super funds where one or more prior-year tax returns were outstanding as at 30 June 2024 (lodgment of 2024 tax return was due 31 October 2024).</p> <p>Payment of 2024 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 2024.</p>
28 January 2025	<p>Super guarantee contributions for quarter 2, 2024–25 (1 October – 31 December 2024) to be made to the fund.</p> <p>Note: 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 2025.</p>
31 January 2025	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 2024).
28 February 2025	<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 2024 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>

	Lodge and pay <i>Superannuation guarantee charge statement – quarterly</i> form for quarter 2, 2024–25 (1 October – 31 December 2024) if required contributions were not made by the due date.
31 March 2025	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.
28 April 2025	<p>Super guarantee contributions for quarter 3, 2024–25 (1 January – 31 March 2025) 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 2025.</p>
30 April 2025	Report lost members for the period 1 July – 31 December 2024.
15 May 2025	<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>
28 May 2025	Lodge and pay <i>Superannuation guarantee charge statement – quarterly</i> form for quarter 3 2024–25 (1 January – 31 March 2025) if required contributions were not made by the due date.
5 June 2025	<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>Note: This concession is only available to super funds with a lodgment due date of 15 May 2025 – it is not available to large</p>

and medium taxpayers or funds with an earlier due date.

Newly registered SMSFs

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

- 31 October 2024 for SMSFs who prepare their own annual return
- 28 February 2025 for SMSFs who are tax agent clients, unless they were advised of a 31 October 2024 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 2023–24 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).

Member Account Attribute Service and Member Account Transaction Service

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.

PAYG withholding payment summary annual report

Lodgment due date for PAYG withholding payment summary annual reports if your clients are unable to report through STP.

Last updated 1 July 2024

Your clients are required to report through 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

Lodgment and payment due dates for your clients' fringe benefits tax (FBT) returns.

Last updated 1 July 2024

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 2025 FBT return, you must be appointed as the tax agent for that client role 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 2024

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 2024

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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.

QC 34539

PAYG withholding annual reports

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

Last updated 1 July 2024

Lodge your client's:

- *PAYG withholding annual report (no ABN withholding)* (NAT 3448) by 31 October
- *PAYG withholding annual report (interest, dividend and royalty payments paid to non-residents)* (NAT 7187) by 31 October.
- *PAYG withholding annual report (payments to foreign residents)* (NAT 12413) by 31 October.

QC 34544

Franking account return

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

Last updated 1 July 2024

When a lodgment obligation exists, you must lodge a franking account tax return.

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.

Last updated 1 July 2024

The *Annual investment income report* (AIIR) 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 2024

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 2024

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.

Managing electronic activity statements and instalment notices

Managing electronic activity statements and instalment notices.

Last updated 4 February 2022

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[End of paper activity statements](#)

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[myGov users – end of paper](#)

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End of paper activity statements

We no longer issue paper activity statements after electronic lodgment.

Electronic activity statements will be available instead of paper ones. They are available one week after the activity statement is generated.

You can lodge electronically through either:

- Online services for agents
- practitioner lodgment service (PLS)-enabled software
- myGov when a client links their account to the ATO.

You can access electronic activity statements through your PLS software or Online services for agents. In Online services for agents you will find the information at the **Client summary** screen or **Lodgment** menu.

You or your client may receive one last paper activity statement if the first electronic lodgment is after the activity statement generate date. If this happens, you should continue to lodge electronically.

We will make exceptions and continue to send paper activity statements only in a few circumstances.

Digital quarterly GST and PAYG instalment notices

A digital instalment notice for quarterly GST and Pay as you go (PAYG) instalments (forms R, S and T) is available in Online services for agents for your clients with a digital preference.

This notice contains all the relevant information for your clients to pay their instalment amounts. You can download the notice from **Communication history** in Online services for agents, allowing you to easily pass it on to your clients.

If your client's registered delivery preference is paper, we will continue to send paper instalment notices. We don't change their delivery preferences from paper to electronic unless you have lodged electronically.

Self-preparers will continue to receive an email reminder 21 days before the due date if we have an email address for them. If your email is listed on the client's account, we will not send a reminder. For self-preparer clients who have had a delivery preference changed to digital and do not have access to online services, we will update their preference to paper on request.

See also

- Activity statement generate dates
- Online services for agents user guide - Communication history
- Practitioner lodgment service user guide – Reports

Form types R, S and T

The following forms are available through Online services for agents and PLS-enabled software:

- **R** (quarterly PAYG instalment notice)

- **S** (quarterly GST instalment notice)
- **T** (quarterly GST and PAYG instalment notice).

Form types **R**, **S** and **T** are linked to a preference to pay quarterly instalments. Lodgment is only required when the client is varying the instalment amount.

One-off electronic lodgments, revisions and variations

If you lodge, revise or vary a single activity statement electronically, this will change how we issue future activity statements and instalment notices. You and your client need to consider the following when deciding how to lodge or vary a statement or instalment notice:

- If you lodge a quarterly activity statement electronically for your client and they lodge their own monthly activity statement by paper, paper activity statements will stop.
- If you lodge a one-off electronic revision for a client and they lodge their own activity statement by paper, paper activity statements will stop.
- If you lodge or vary an instalment amount online for a client and they normally receive paper instalment notices, paper instalment notices will stop.

If your client can't transition to electronic self-lodgment, you or your client will need to **contact us** to revert their preference to paper.

myGov users – end of paper

If you have a delivery preference for your individual and sole trader clients, and they have linked their myGov account to the ATO, we will no longer send you paper activity statements.

Your clients can access their activity statements and instalment notices using myGov. They will receive a notification in their myGov Inbox when their activity statement is ready.

You can view this notification in **Communication history** in Online services for agents.

You can still lodge, vary and revise on your client's behalf through your preferred electronic channel.

For more information see ATO and the myGov Inbox.

Activity statement lodgment notifications

If your client lodges their own activity statements, we can send them an email reminder 21 days before the due date.

To enable your client to receive notifications complete the following steps in Online services for agents:

- Select a client
- Select **Profile** then **Communication preferences**.
- Under **Activity statement lodgment notifications**, select **Client**.
- Ensure your client's email address is correct. To check, select the **emails** hyperlink under the **Activity statement lodgment notifications** heading.

Note: You can also update your client's email address by going to **Profile** then **Email addresses** – see Email addresses – Online services for agents.

We no longer issue notifications to agents. However, you can generate [on demand reports through Online services for agents and PLS](#) to see a current list of your clients with activity statements and their due dates. These reports will be available after the activity statement generate date.

For more information see Activity statement generate dates.

Lodgment obligation reminders

Your clients are obligated to understand their lodgment and payment due dates.

Paper activity statements and instalment notices should not be used as reminders to prepare, lodge and pay, or as a prompt for clients to make an appointment with you.

Reports are available to show the status of your clients' lodgments.

You can access the **Outstanding activity statement report** through Online services for agents. This report lists all outstanding activity statements for your clients for the current financial year and the previous three years, where you are a:

- tax agent authorised for the client's income tax or activity statement account
- BAS agent authorised for the client's activity statement account.

You can access the **Activity statement lodgment report (ASLRPT)** through the practitioner lodgment services. This report:

- provides a list of activity statements that have not been lodged
- also allows you to filter by form type.

Here are some other ways you can create reminders about due dates:

- **Check Online services for agents** – the client summary page has a 'for action' summary of your client's lodgment and payment obligations.
- **Generate dates and lodgment due dates** – refer to activity statement generate dates and the lodgment and payment due dates to set up your own reminders.
- **Create calendar events** with your smartphone, tablet, email or other software. You can do this through **Key dates** on the **ATO app**.
- **Create spreadsheets** with details of your clients' activity statement lodgment and payment due dates.

See also

- Reports and forms – Online services for agents
- Activity statement client report

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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.

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