

DUE DATES

January 2020

15 January

- Lodge tax return for taxable large/medium entities as per the latest year lodged (all entities other than individuals), unless required earlier.
- Payment for large/medium entities with a 15 January due date is:
 - 1 December 2019 – for companies and super funds
 - For trusts – as stated on their notice of assessment.

Note: You cannot request an agent assessed deferral from this date or assume a later date for lodgment on the basis that the taxpayer will be non-taxable in the current year.

- Lodge tax return for the taxable head company of a consolidated group (including a new registrant) that has a member who has been deemed a large/medium entity in the latest year lodged, unless the return was required earlier. Payment was due 1 December 2019.

21 January

- Lodge and pay quarter 2, 2019–20 *PAYG instalment activity statement* for head companies of consolidated groups.
- Lodge and pay December 2019 monthly business activity statement except for business clients with up to \$10 million turnover who report GST monthly and lodge electronically.

28 January

- Make quarter 2, 2019–20 super guarantee contributions to funds by this date.

Employers who do not pay minimum super contributions for quarter 2 by this date must pay the super guarantee charge and lodge a *Superannuation guarantee charge statement – quarterly* (NAT 9599) by 28 February 2020.

Note: The super guarantee charge is not tax deductible.

31 January

- Lodge *TFN report* for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 2, 2019–20.

February 2020

21 February

- Lodge and pay December 2019 monthly business activity statement for business clients with up to \$10 million turnover who report GST monthly and lodge electronically.
- Lodge and pay January 2020 monthly business activity statement.

28 February

- Lodge tax return for non-taxable large/medium entities as per the latest year lodged (except individuals).

Payment (if required) for companies and super funds is also due on this date. Payment for trusts in this category is due as per their notice of assessment.

- Lodge tax returns for new registrant (taxable and non-taxable) large/medium entities (except individuals).

Payment (if required) for companies and super funds is also due on this date. Payment for trusts in this category is due as per their notice of assessment.

- Lodge tax return for non-taxable head company of a consolidated group, including a new registrant, that has a member who has been deemed a large/medium entity in the latest year lodged.

Lodge tax return for any member of a consolidated group who exits the consolidated group for any period during the year of income.

- Lodge tax return for large/medium new registrant (non-taxable) head company of a consolidated group.
- Lodge and pay *Self-managed superannuation fund annual return* (NAT 71226) for new registrant (taxable and non-taxable) SMSF, unless they have been advised of a 31 October 2019 due date at finalisation of a review of the SMSF at registration.

Note: There are special arrangements for newly registered SMSFs that do not have to lodge a return – see [Super lodgment](#).

- Lodge and pay quarter 2, 2019–20 activity statement for all lodgment methods.
- Pay quarter 2, 2019–20 instalment notice (form R, S or T). Lodge the notice only if you vary the instalment amount.
- Annual GST return – lodge (and pay if applicable) if the taxpayer does not have a tax return lodgment obligation.

If the taxpayer does have a tax return obligation, this return must be lodged by the due date of the tax return.

- Lodge and pay quarter 2, 2019–20 *Superannuation guarantee charge statement - quarterly* if the employer did not pay enough contributions on time.

Employers lodging a *Superannuation guarantee charge statement - quarterly*

can choose to offset contributions they paid late to a fund against their super guarantee charge for the quarter. They still have to pay the remaining super guarantee charge.

Note: The super guarantee charge is not tax deductible.

Use our [Super guarantee charge statement and calculator tool](#) to work out the super guarantee charge and prepare the *Superannuation guarantee charge statement – quarterly*.

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 the head company of a consolidated group (excluding large/medium), with a member who had a total income in excess of \$2 million in their latest year lodged, unless the return was due earlier.

Payment for companies 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.

Reference

Office, A. T. (2019-2020). *ATO/Tax professionals/Prepare & lodge/Due dates*. Retrieved from ATO: <https://www.ato.gov.au/tax-professionals/prepare-and-lodge/due-dates/>