

DUE DATES

October 2019

21 October

- Pay annual *PAYG instalment notice* (Form N). Lodge only if you vary the instalment amount or use the rate method to calculate the instalment.
- Lodge and pay quarter 1, 2019–20 *PAYG instalment activity statement* for head companies of consolidated groups.
- Lodge and pay September 2019 monthly business activity statement.

28 October

- Lodge and pay quarter 1, 2019–20 activity statement if lodging by paper. Pay quarter 1, 2019–20 instalment notice (form R, S, or T). Lodge the notice only if you vary the instalment amount.
- Make super guarantee contributions for quarter 1, 2019–20 to funds by this date.

Employers who do not pay minimum super contributions for quarter 1 by this date must pay the super guarantee charge and lodge a *Superannuation guarantee charge statement – quarterly* (NAT 9599) by 28 November 2019.

Note: The super guarantee charge is not tax deductible.

- Lodge and pay annual activity statement for TFN withholding for closely held trusts where a trustee withheld amounts from payments to beneficiaries during the 2018–19 income year.

31 October

- Final date to add new clients to your client list to ensure their 2019 tax return is covered by the lodgment program.

Note: The lodgment program is a concession to registered agents. We can ask for documents to be lodged earlier than the concessional due dates.

- Lodge tax returns for all entities if one or more prior year returns were outstanding as at 30 June 2019.

Note: This means all prior year returns must be lodged, not just the immediate prior year.

If all outstanding prior year returns have been lodged by 31 October 2019, the lodgment program due dates will apply to the 2019 tax return.

SMSFs in this category must lodge their complete *Self-managed superannuation fund annual return* by this date.

- Lodge and pay *Self-managed superannuation fund annual return* (NAT 71226) for (taxable and non-taxable) new registrant SMSF if we have advised the SMSF that the first year return has a 31 October 2019 due date.
- Lodge tax return for all entities prosecuted for non-lodgment of prior year returns and advised of a lodgment due date of 31 October 2019:
 - Some prosecuted clients may have a different lodgment due date – refer to the letter you received for the applicable due date.

- Payment (if required) for individuals and trusts in this category is due as advised in their notice of assessment.
 - Payment (if required) for companies and super funds in this category is due on 1 December 2019.
- SMSFs in this category must lodge their complete *Self-managed superannuation fund annual return* (NAT 71226) by this date.
 - Lodge *Annual investment income report* (AIIR).
 - Lodge Departing Australia superannuation payments (DASP) annual report.
 - Lodge *Franking account tax return* when both the:
 - return is a disclosure only (no amount payable)
 - taxpayer is a 30 June balancer.
 - Lodge *PAYG withholding annual report no ABN withholding* (NAT 3448).
 - Lodge *PAYG withholding from interest, dividend and royalty payments paid to non-residents – annual report* (NAT 7187). This report advises amounts withheld from payments to foreign residents for:
 - interest and unfranked dividend payments that are not reported on an *Annual investment income report* (AIIR)
 - royalty payments.
 - Lodge *PAYG withholding annual report – payments to foreign residents* (NAT 12413). This report advises amounts withheld from payments to foreign residents for:
 - entertainment and sports activities
 - construction and related activities
 - arranging casino gaming junket activities.
 - Lodge lost members report for the period 1 January – 30 June 2019.
 - Lodge *TFN report* for closely held trusts for TFNs quoted to a trustee by beneficiaries in quarter 1, 2019–20.

November 2019

21 November

- Lodge and pay October 2019 monthly business activity statement.

25 November

- Lodge and pay quarter 1, 2019–20 activity statement if you lodge electronically.

28 November

- Lodge and pay quarter 1, 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*.

December 2019

1 December

- Pay income tax for taxable large/medium taxpayers, companies and super funds. Lodgment of return is due 15 January 2020.
- Pay income tax for the taxable head company of a consolidated group with a member deemed to be a large/medium taxpayer in the latest year lodged. Lodgment of return is due 15 January 2020.
- Pay income tax for companies and super funds when lodgment of the tax return was due 31 October 2019.

21 December

- Lodge and pay November 2019 monthly business activity statement.

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/>