

# Important Dates

Due dates have been broken down into a monthly view.

January		February		March	
7 <sup>th</sup>	December monthly payroll tax due (WA)	7 <sup>th</sup>	January monthly payroll tax due (WA)	7 <sup>th</sup>	February monthly payroll tax due (WA)
	December quarter payroll tax due (WA)	21 <sup>st</sup>	January monthly IAS/BAS due	21 <sup>st</sup>	February monthly IAS/BAS due date
15 <sup>th</sup>	December quarter MyLeave due	28 <sup>th</sup>	January monthly super due	28 <sup>th</sup>	February monthly super due
21 <sup>st</sup>	December monthly IAS/BAS due		December quarter BAS due for self lodgers and registered agents	31 <sup>st</sup>	Tax return due for companies and super funds with total income of more than \$2 million in the latest year lodged
28 <sup>th</sup>	December quarter super due				
	December monthly super due				

April		May		June	
7 <sup>th</sup>	March monthly payroll tax due (WA)	7 <sup>th</sup>	April monthly payroll tax due (WA)	7 <sup>th</sup>	May monthly payroll tax due (WA)
	March quarter payroll tax due (WA)	15 <sup>th</sup>	Tax return due for majority of taxpayers if under a registered tax agent	21 <sup>st</sup>	May monthly IAS/BAS due
15 <sup>th</sup>	March quarter MyLeave due	21 <sup>st</sup>	April monthly IAS/BAS due	25 <sup>th</sup>	FBT Return due if lodging electronically via registered tax agent
21 <sup>st</sup>	March monthly IAS/BAS due	21 <sup>st</sup>	FBT Return due for self lodgers/paper lodgers	28 <sup>th</sup>	May monthly super due
28 <sup>th</sup>	March quarter super due	26 <sup>th</sup>	March quarter BAS due for registered agents		
	March quarter BAS due for self lodgers	28 <sup>th</sup>	April monthly super due		
	March monthly super due				
30 <sup>th</sup>	R&D Tax Incentive Application deadline				

July		August		September	
14 <sup>th</sup>	STP end of year finalisation due	7 <sup>th</sup>	July monthly payroll tax due (WA)	7 <sup>th</sup>	August monthly payroll tax due (WA)
15 <sup>th</sup>	June quarter MyLeave due	21 <sup>st</sup>	July monthly IAS/BAS due	21 <sup>st</sup>	August monthly IAS/BAS due
21 <sup>st</sup>	June monthly payroll tax due (WA)	25 <sup>th</sup>	June quarter BAS due for registered agents	28 <sup>th</sup>	August monthly super due
	June quarter payroll tax due (WA)	28 <sup>th</sup>	Taxable Payments Annual Report (TPAR) due		
	Annual payroll tax due (WA)		July monthly super due		
	June monthly IAS/BAS due				
28 <sup>th</sup>	June quarter super due				
	June quarter BAS due for self lodgers				
	June monthly super due				

October		November		December	
7 <sup>th</sup>	September monthly payroll tax due (WA)	7 <sup>th</sup>	October monthly payroll tax due (WA)	7 <sup>th</sup>	November monthly payroll tax due (WA)
	Quarterly payroll tax due (WA)	21 <sup>st</sup>	October monthly IAS/BAS due	21 <sup>st</sup>	November monthly IAS/BAS due
15 <sup>th</sup>	September quarter MyLeave due	25 <sup>th</sup>	September quarter BAS due for registered agents	28 <sup>th</sup>	November monthly super due
21 <sup>st</sup>	September monthly IAS/BAS due	28 <sup>th</sup>	October monthly super due		
28 <sup>th</sup>	September quarter super due				
	September quarter BAS due for self lodgers				
	September monthly super due				
31 <sup>st</sup>	Tax return due for majority of taxpayers if lodging yourself				
	Annual GST return due date				

\*Please note these dates may vary to your individual circumstances. Please always use the actual dates provided to you by the ATO/various governing bodies.

# Payment and Lodgement Due Dates

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Due dates have been broken down into different categories, so you can search for those most relevant to you/your business.

Income Tax Due Dates		
Entity Type		Due Date
<b>Individuals &amp; Trusts</b> - With prior year tax returns outstanding as at 30 June - With non-lodgement/late lodgement history - Self lodgers		31 <sup>st</sup> October
<b>Companies &amp; Superfunds</b> - With prior year tax returns outstanding as at 30 June - With non-lodgement/late lodgement history - Self lodgers		
<b>Trusts</b> - Large and medium trusts (annual total income more than \$10 million in latest year lodged) where the trust was taxable in latest year lodged		31 <sup>st</sup> January
<b>Companies &amp; Superfunds</b> - Large and medium company (annual total income more than \$10 million in latest year lodged) where the company was taxable in latest year lodged		
<b>Trusts</b> - Large and medium trusts (annual total income more than \$10 million in latest year lodged) where the trust was non-taxable in latest year lodged		28 <sup>th</sup> February
<b>Companies &amp; Superfunds</b> - Large and medium company (annual total income more than \$10 million in latest year lodged) where the company was non-taxable in latest year lodged		
<b>Companies</b> - New registrant large and medium taxpayers		
<b>Companies</b> - Subsidiary member of a consolidated group that has exited the consolidated group in the financial year		
<b>Companies</b> - Head companies of consolidated groups that are new registrants		
<b>Trusts</b> - New registrant large and medium trusts		
<b>SMSF</b> - New registrant SMSF		
<b>Individuals &amp; Trusts</b> Tax return for individuals and trusts whose latest return resulted in a tax liability of \$20,000 or more (excluding large and medium trusts)		31 <sup>st</sup> March
<b>Companies &amp; Superfunds</b> Entities with total income in the prior year of more than \$2 million		
<b>Individuals &amp; Trusts</b> Tax returns for all remaining individuals and trusts not required earlier and not eligible for the 5 June concession (including new registrations)		15 <sup>th</sup> May

  

Companies & Superfunds		
- Entities that may not have an obligation to lodge - Entities who are subsidiary members of a consolidated group that has been consolidated for a full year. These clients should not have an obligation to lodge - Not-for-profit (NFP) entities that assess that they have a requirement to lodge an income tax return and have not been allocated an earlier lodgment due date - New registrants, excluding large and medium taxpayers, head companies of consolidated groups and SMSFs - All remaining entities that are tax agent clients		15 <sup>th</sup> May
<b>Companies &amp; Superfunds</b> Tax return for companies and super funds with a lodgment due date of 15 May 2025 and provided both the prior year and the current year will be non-taxable or result in a refund. This does not include large and medium taxpayers or head companies of consolidated groups. <i>*Note: This is not a lodgment due date but a concessional arrangement where penalties will be waived if lodgment is made by this date.</i>		5 <sup>th</sup> June
<b>Individuals, Partnerships &amp; Trusts</b> *The ATO will provide a concessional lodgment due date of 5 June for tax returns due 15 May for individuals, partnerships & trusts. The concession allows these tax returns to be lodged by 5 June without penalty, provided that any payment required is also made by this date. You do not need to apply for a deferral to receive the 5 June concession date – however, you must apply if you need a lodgment deferral beyond 5 June for these clients.		

  

\*If the tax return is lodged (individual & trusts):

- Up to and including 12 February 2025, the payment date is 21 March 2025
- From 13 February 2025 to 12 March 2025 (inclusive), the payment date is 21 April 2025
- From 13 March 2025, the payment date is 5 June 2025

The payment dates above are the latest possible due dates for payment of tax and provide at least 2 weeks for processing. If processing of a tax return takes longer than this, the actual due date for payment on the notice of assessment will be later than the dates indicated above.

R&D Incentive Due Dates	
Yearly	Due Date
1 Jul - 30 Jun *Application deadline	30th April

STP Finalisation Due Dates	
Yearly	Due Date
1 Jul - 30 Jun	14th July

FBT Return Due Dates		
Yearly	Due Date	Extended Due Date for Tax Agents
1 Apr - 31 Mar	21st May	25th Jun

TPAR Due Dates	
Yearly	Due Date
1 Jul - 30 Jun	28th August

Super Due Dates	
Quarterly	Due Date
Q1 July - September	28th October
Q2 October - December	28th January
Q3 January - March	28th April
Q4 April - June	28th July
Monthly	Due Date
M01 July	28th August
M02 August	28th September
M03 September	28th October
M04 October	28th November
M05 November	28th December
M06 December	28th January
M07 January	28th February
M08 February	28th March
M09 March	28th April
M10 April	28th May
M11 May	28th June
M12 June	28th July

Payroll Tax Due Dates	
Quarterly	Due Date
Q1 July - September	7th October
Q2 October - December	7th January
Q3 January - March	7th April
Q4 April - June	21st July
Monthly	Due Date
M01 July	21st August
M02 August	7th September
M03 September	7th October
M04 October	7th November
M05 November	7th December
M06 December	7th January
M07 January	7th February
M08 February	7th March
M09 March	7th April
M10 April	7th May
M11 May	7th June
M12 June	7th July

IAS Due Dates	
Quarterly	Due Date
Q1 July - September	28th October
Q2 October - December	28th February
Q3 January - March	28th April
Q4 April - June	28th July
Monthly	Due Date
M01 July	21st August
M02 August	21st September
M03 September	21st October
M04 October	21st November
M05 November	21st December
M06 December	21st January/21st February pending size of business
M07 January	21st February
M08 February	21st March
M09 March	21st April
M10 April	21st May
M11 May	21st June
M12 June	21st July

BAS Due Dates		
Quarterly	Due Date	Extended Due Date for Tax Agents
Q1 July - September	28th October	25th November
Q2 October - December	28th February	28th February
Q3 January - March	28th April	26th May
Q4 April - June	28th July	25th August
Monthly	Due Date	
M01 July	21st August	
M02 August	21st September	
M03 September	21st October	
M04 October	21st November	
M05 November	21st December	
M06 December	21st January	
M07 January	21st February	
M08 February	21st March	
M09 March	21st April	
M10 April	21st May	
M11 May	21st June	
M12 June	21st July	
Annual	Due Date	
1 Jul - 30 Jun	31st October	

MyLeave Construction Due Dates	
Quarterly	Due Date
Q1 July - September	15th October
Q2 October - December	15th January
Q3 January - March	15th April
Q4 April - June	15th July

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