



Tax Diaries

March 2024

21 March

- Due date for lodgement and payment of February 2024 monthly BAS.

31 March

- Due date for lodgement of tax returns for the year ended 30 June 2023 for:
 - Companies and super funds with total income of more than \$2 million in prior year (excluding large and medium taxpayers). Payment also due on this day.
 - Head company of a consolidated group (excluding large and medium), with a member who had a total income in excess of \$2 million in their latest year lodged. Payment also due on this date.
 - Individuals and trusts whose latest return resulted in a tax liability of \$20,000 or more, excluding large and medium trusts.

April 2024

21 April

- Due date for lodgement and payment of March 2024 monthly BAS.
- Due date for lodgement and payment of March quarter IAS for head companies of consolidated groups.

28 April

- Due date for super guaranteed contributions for March 2024 quarter. Employers who do not pay minimum super contributions for by this date must pay the super guarantee charge.

30 April

- Due date to lodge TFN report for closely held trusts if any beneficiary quoted their TFN to a trustee in the March 2024 quarter.

May 2024

15 May

- Due date for lodgement of tax returns for the year ended 30 June 2023 for all entities that did not have to lodge earlier and are not eligible for the 5 June concession. Payment due date for companies and super funds.

21 May

- Due date for lodgement and payment of April 2024 monthly BAS.
- Final date to add new FBT clients to client list to ensure they receive the lodgement and payment concessions for their fringe benefits tax returns.

May 2024

21 May

- Due date for lodgement and payment of the 2024 FBT return if lodging by paper.

26 May

- Due date for lodgement of activity statement for the March 2024 quarter, if lodging electronically.

June 2024

1 June

- Due date for payment of income tax for taxpayers for the year ended 31 December 2023.

5 June

- Due date for lodgement of tax return for the year ended 30 June 2023 for all entities with a lodgement due date of 15 May 2024 if the tax return is not required earlier and both of the following criteria are met:

- Non-taxable or a credit assessment in latest year lodged.
- Non-taxable or receiving a credit assessment in the current year.

- Due date for lodgement of tax returns for the year ended 30 June 2023 for individuals and trusts with a lodgement due date of 15 May 2024, provided they also pay any liability due by this date.

21 June

- Due date for lodgement and payment of May 2024 monthly BAS.

25 June

- Due date for lodgement and payment of the 2024 FBT return for tax agents if lodging electronically.

30 June

- Super guarantee contributions must be paid by this date to qualify for a tax deduction in the year ended 30 June 2024.

July 2024

15 July

- Current due date for lodgement of income tax returns for taxpayers for the year ended 31 December 2023. Typically provided with automatic extension to 31 July.

21 July

- Due date for lodgement and payment of June 2024 monthly BAS.
- Due date for lodgement and payment of June 2024 quarter IAS for head companies of consolidated groups.

July 2024

28 July

- Due date for super guaranteed contributions for June 2024 quarter. Employers who do not pay minimum super contributions for by this date must pay the super guarantee charge.

31 July

- Due date for lodgement of TFN report for closely held trusts if any beneficiary quoted their TFN to a trustee in the June 2024 quarter.

August 2024

14 August

- Due date for lodgement of PAYG withholding payment summary annual report for large withholders whose annual withholding is greater than \$1 million.

21 August

- Due date for lodgement and payment of July 2024 monthly BAS.

25 August

- Due date for lodgement of activity statement for the June 2024 quarter, if lodging electronically.

28 August

- Due date for lodgement of taxable payments annual report (TPAR).

September 2024

21 September

- Due date for lodgement and payment of August 2024 monthly BAS.

30 September

- Due date for lodgement of PAYG withholding payment summary annual report if prepared by a BAS agent or tax agent excluding large withholders whose annual withholding is greater than \$1 million.

- Due date for lodgement of Annual TFN withholding report 2024 if a trustee of a closely held trust has been required to withhold amounts from payments to beneficiaries.