



Due dates for tax returns by client type

Find registered agent lodgment program due dates listed by tax return for the major client types.

Individuals and trusts



Registered agent lodgment program and payment due dates for individuals and trusts.

Companies and super funds



Registered agent lodgment program and payment due dates for companies and super funds.

Large and medium taxpayers



Registered agent lodgment program due dates for large and medium clients.

Partnerships



Find out when registered agents need to lodge partnership returns for clients.

Consolidated groups



Registered agent lodgment program and payment due dates for consolidated groups

Substituted accounting periods



Registered agent lodgment due dates for clients with a substituted accounting period.

QC 102708

Individuals and trusts

Registered agent lodgment program and payment due dates for individuals and trusts.

Last updated 1 July 2025

On this page

[Lodgment due dates](#)

[Concession for tax returns due 15 May](#)

[Payment of individual and trust tax returns due 15 May](#)

[Payment of individual and trust tax returns not due 15 May](#)

Lodgment due dates

Factors that may affect the lodgment due dates for individuals and trusts include:

- their lodgment and compliance history
- their income
- whether they are new registrants
- whether the 5 June concession applies.

Lodgment due dates

Lodgment due date	Entity description
31 October 2025	<p>Tax return for all individuals and trusts where one or more prior year tax returns were outstanding as at 30 June 2025.</p> <p>Tax return for clients prosecuted for non-lodgment of prior year tax returns and advised of a lodgment due date of 31 October 2025.</p> <p>Note: Some prosecuted clients may have been given a different lodgment due date. Refer to the letter you received for the client's applicable due date.</p>
31 January 2026	Large and medium trusts (annual total income more than \$10 million in latest year lodged) where the trust was taxable in latest year lodged.
28 February 2026	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 February 2026	New registrant large and medium trusts.
31 March 2026	Tax return for individuals and trusts whose latest return resulted in a tax liability of \$20,000 or more (excluding large and medium trusts).
15 May 2026	Tax returns for all remaining individuals and trusts not required earlier and not eligible for the 5 June concession (including new registrations).

Concession for tax returns due 15 May

We 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.

Payment of individual and trust tax returns due 15 May

Staggered payment date arrangements exist for individual and trust clients whose tax returns have a lodgment due date of 15 May 2026. Your client's payment due date will depend on when their tax return is lodged and processed. If the tax return is lodged:

- up to and including 12 February 2026, the payment date is 21 March 2026
- from 13 February 2026 to 12 March 2026 (inclusive), the payment date is 21 April 2026
- from 13 March 2026, the payment date is 5 June 2026.

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.

Payment of individual and trust tax returns not due 15 May

Due dates for payment of individual and trust income tax assessments when tax returns must be lodged by any date other than 15 May 2026

If...	then...
the tax return is lodged on or before the lodgment due date	payment will be due on the later of 21 days after the: <ul style="list-style-type: none"> • relevant lodgment due date, or • notice of assessment is deemed received (which is 3 days after issue).
the tax return is lodged late	any tax is payable 21 days after the due date for lodgment.
the tax return is not lodged at all and a default assessment is issued	any tax is payable 21 days after the due date for lodgment.

QC 34551

Companies and super funds

Registered agent lodgment program and payment due dates for companies and super funds.

Last updated 1 July 2025

On this page

[Lodging and paying](#)

[30 June balancers](#)

[Companies and super funds with an approved SAP](#)

[Not full self-assessment taxpayers \(NFSA\)](#)

Lodging and paying

The lodgment due dates for companies and super funds are displayed on all client listings generated by the end of July 2025.

You can review your clients' **payment options** in Online services for agents or find further information on **how to pay online**. You can also phone us on **13 72 86** Fast Key Code **1 2 2** between 8:00 am and 6:00 pm AEST, Monday to Friday.

SMSFs must lodge an SMSF annual return and pay a supervisory levy. For the 2024–25 income year, they must include the levy amount in their income tax calculation and make their payment (if required) using standard payment methods.

Unless the fund is being wound up, we cannot process returns for SMSFs that have no assets. Do not lodge these returns or pay the supervisory levy.

30 June balancers

Lodgment and payment due dates for 30 June balancing companies and super funds

Due date for lodgment	Due date for payment	Description
31 October 2025	1 December 2025	Entities with one or more prior year returns outstanding as at 30 June 2025.
31 October 2025	1 December 2025	Entities prosecuted for non-lodgment of prior year tax returns and advised of a lodgment due date of 31 October 2025.
31 October 2025	1 December 2025	Entities that may be required to lodge early.
1 December 2025	As per notice of assessment	Companies that are not full self-assessment (NFSA) taxpayers. Note: Companies not subject to full self-

		assessment include agents for non-resident insurers and re-insurers, and overseas shipping companies.
31 January 2026	1 December 2025	Large and medium taxpayers whose 2024 tax return was taxable unless required earlier.
28 February 2026	28 February 2026	<p>Subsidiary member of a consolidated group that has exited the consolidated group in the financial year.</p> <p>Large and medium taxpayers whose 2024 tax return was non-taxable. This includes entities whose 2024 tax return was made not necessary by 30 June 2025.</p> <p>Large and medium taxpayers established between 1 July 2023 and 30 June 2024 and the 2024 tax return is not necessary and you advised us that a tax return was not necessary.</p> <p>New registrant large and medium taxpayers.</p> <p>Head companies of consolidated groups that are new registrants.</p> <p>Note: If the new registrant is a head company of a consolidated group, it is important to refer to Consolidated groups. In some instances, the company may need to lodge using the arrangements for a large entity.</p>

		New registrant SMSF unless required earlier.
31 March 2026	31 March 2026	Entities with total income in the 2023–24 year of more than \$2 million unless required earlier.
15 May 2026	15 May 2026	<p>Entities that may not have an obligation to lodge.</p> <p>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.</p> <p>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.</p> <p>New registrants, excluding large and medium taxpayers, head companies of consolidated groups and SMSFs.</p> <p>All remaining entities that are tax agent clients.</p>
5 June 2026	5 June 2026	<p>Tax return for companies and super funds with a lodgment due date of 15 May 2026 and provided both the prior year and the current year will be non-taxable or result in a refund.</p> <p>This does not include large and medium taxpayers or head companies of consolidated groups.</p> <p>Note: This is not a lodgment due date but a concessional arrangement where penalties will be</p>

		waived if lodgment is made by this date.
--	--	--

Companies and super funds with an approved SAP

You can view lodgment due dates on client lists requested through Online services for agents and the practitioner lodgment service (PLS) for substituted accounting period (SAP) clients.

Companies and super funds with an approved SAP – dates based on the end of the applicable balancing period

Due date for lodgment	Due date for payment	Description
1st day of 6th month after the end of the income year	On the notice of assessment	Entities that are NFSA companies operating on an approved SAP Note: Companies not subject to full self-assessment include agents for non-resident insurers and re-insurers and overseas shipping companies
15th day of 7th month after the end of the income year	1st day of 6th month after the end of the income year	Entities that may not have an obligation to lodge, operating on an approved SAP
15th day of 7th month after the end of the income year	1st day of 6th month after the end of the income year	Entities operating on an approved SAP, with one or more prior year returns outstanding
15th day of 7th month after the end of the income year	1st day of 6th month after the end of the income year	Entities operating on an approved SAP. These entities assess their requirement to lodge

15th day of 7th month after the end of the income year	1st day of 6th month after the end of the income year	Entities operating on an approved SAP that are a subsidiary member of a consolidated group that has been consolidated for a full year. These clients should not have an obligation to lodge
15th day of 7th month after the end of the income year	1st day of 6th month after the end of the income year	Entities operating on an approved SAP and that are a subsidiary member that has exited from a consolidated group in the financial year
15th day of 7th month after the end of the income year	1st day of 6th month after the end of the income year	Entities operating on an approved SAP Head companies of consolidated groups that are new registrants operating on an approved SAP

Not full self-assessment taxpayers (NFSA)

Separate payment and lodgment arrangements apply to companies that are not full self-assessment (NFSA) taxpayers.

NFSA taxpayers

Companies shown with their Australian and New Zealand Standard Industrial Classification (ANZSIC) code that are NFSA taxpayers

ANZSIC code	Industry	<i>Income Tax Assessment Act 1936</i> reference
99020	Overseas ships freight	section 129

99050	Insurance and re-insurance with a non-resident	sections 144 and 148
99070	Control of non-resident's money	section 255

Entities that are NFSA taxpayers must lodge their tax returns by the first day of the sixth month after the end of their balancing period.

Due dates for payment

Due dates for payment (like those for individuals and trusts)

If...	then...
the tax return is lodged on or before the lodgment due date	payment will be due on the later of either 21 days after the: <ul style="list-style-type: none"> • relevant lodgment due date • notice of assessment is deemed received (which is 3 days after issue)
the tax return is lodged late	any tax is payable 21 days after the due date for lodgment
the tax return is not lodged at all and a default assessment is issued	any tax is payable 21 days after the due date for lodgment

You can find the due date for payment on the notice of assessment.

QC 34562

Large and medium taxpayers

Registered agent lodgment program due dates for large and medium clients.

Last updated 1 July 2025

On this page

[Large or medium taxpayer for tax return lodgment purposes](#)

[Lodgment due dates](#)

Large or medium taxpayer for tax return lodgment purposes

Your client is a large or medium taxpayer for tax return lodgment purposes if they are a:

- company with an annual total income of more than \$10 million
- head company of a consolidated or multiple entry consolidated (MEC) group with an annual total income greater than \$10 million (through the single entity rule)
- life and general insurance company, re-insurer or friendly society, regardless of income level
- super fund or pooled super trust that has either an annual total income greater than \$10 million or investments of more than \$50 million, or both
- non-complying super fund or pooled super fund
- trust with an annual total income greater than \$10 million last year
- full self-assessment partner of a partnership, where the partnership's total income was over \$10 million last year
- full self-assessment taxpayer that had an annual total income of more than \$10 million last year
- taxpayer we advise to lodge as a large or medium taxpayer.

Lodgment due dates

Their lodgment due date is:

- 31 October 2025 – if one or more prior year returns are outstanding at 30 June 2025 (company and super fund payment is due 1 December 2025)
- 31 January 2026 – taxable large or medium taxpayer in the immediate prior year (company and super fund payment is due 1 December 2025)
- 28 February 2026 – non-taxable large or medium taxpayer (in the immediate prior year) and new registrant large or medium taxpayer (if required, company and super fund payment is due 28 February 2026).

QC 34565

Partnerships

Find out when registered agents need to lodge partnership returns for clients.

Last updated 1 July 2025

Complete and lodge partnership tax returns progressively so there is sufficient time to allow lodgment of the partners' tax returns by their lodgment due date.

Partnerships that operate on approved substituted accounting periods (SAPs) must lodge their tax return by the last day of the fourth month after the close of the accounting period adopted.

Do not lodge a partnership tax return where your client is an individual and the only income derived jointly (or in common) with another individual was:

- rent from a jointly owned property
- interest from a jointly held account in a financial institution
- dividends from jointly held shares
- and were not in a partnership carrying on a business.

In these instances, each partner is required to include details of all relevant income, expenditure and deduction items, as well as distribution details in their own tax return.

Do not lodge a partnership tax return if the partnership was a subsidiary member of a consolidated group for the full income year.

QC 34563

Consolidated groups

Registered agent lodgment program and payment due dates for consolidated groups.

Last updated 1 July 2025

On this page

[Lodgment and payment dates](#)

[Due dates for other consolidated groups](#)

[Consolidated groups under a SAP](#)

Lodgment and payment dates

The lodgment and payment due dates for consolidated groups are affected by the types of members and whether the tax return will be taxable.

- [31 January lodgment date](#)
- [28 February lodgment date.](#)

31 January lodgment date

The head company of a consolidated group, including a new registrant, must lodge by 31 January 2026 if the following applies:

- Any member of the consolidated group is deemed to be a large or medium taxpayer in their latest year lodged.

- The consolidated group is deemed to be a large or medium taxpayer through the operation of the single entity rule.
- The 2025 tax return will be taxable.
- Payment of any tax due for these entities is required by 1 December 2025.

28 February lodgment date

The head company of a consolidated group, including a new registrant, must lodge by 28 February 2026 if:

- any member of the consolidated group is deemed to be a large or medium taxpayer in their latest year lodged
- the consolidated group is deemed to be a large or medium taxpayer through the operation of the single entity rule
- the 2026 tax return will be non-taxable.

If a member exits the consolidated group during the financial year, their due date will be 28 February.

Due dates for other consolidated groups

The head company of a consolidated group must lodge and pay any tax due by 31 March 2026 if the following applies – they:

- do not have a member who has been deemed a large or medium taxpayer in the latest year lodged
- do have a member who had total income of more than \$2 million in the latest year lodged.

All other head companies of consolidated groups must lodge by 15 May 2026.

When a head company lodges a consolidated tax return for the first time, the due date for lodgment of that tax return is the latest date on which the group's *Notification of formation of an income tax consolidated group* form can be lodged.

Consolidated groups under a SAP

Head companies of consolidated groups that operate under an approved substituted accounting period (SAP) must lodge and pay (where applicable) in accordance with the SAP rules.

QC 34564

Substituted accounting periods

Registered agent lodgment due dates for clients with a substituted accounting period.

Last updated 1 July 2025

On this page

[How a SAP works](#)

[Not a full self-assessment taxpayer](#)

[Lodgment deferral](#)

[Identifying clients operating under approved SAP](#)

[Concession for an early December balancer](#)

[What tax return form to use](#)

[Applying for a SAP](#)

How a SAP works

Taxpayers who have been granted leave to adopt a SAP must meet the following lodgment requirements for:

- individuals, partnerships and trusts – due date for lodgment is the last day of the fourth month after the close of the accounting period
- companies and super funds (excluding not full self-assessment taxpayers (NFSA)) – due date for payment is the first day of the sixth month after the close of the accounting period

- companies and super funds (excluding NFSA) – due date for lodgment is the fifteenth day of the seventh month after the close of the accounting period.

Not a full self-assessment taxpayer

The lodgment concession available to SAPs does not apply where the SAP entity is not a full self-assessment taxpayer.

Lodgment deferral

You can request a lodgment deferral for taxpayers with a SAP. Requests for companies and super funds will be escalated for manual assessment as an ATO assessed deferral.

Identifying clients operating under approved SAP

You can identify clients operating under approved SAP on income tax client listings from the codes shown in the SAP column.

Table: Codes shown in the SAP column converted to balance dates

SAP code	Approved balance date	Term used in lodgment program
A	31 Dec 2024	Early December balancer For information about the availability of a lodgment concession to 31 July, see early December balancing company and super fund clients .
B	31 Jan 2025	January balancer
C	28 Feb 2025	February balancer

D	31 Mar 2025	March balancer
E	30 Apr 2025	April balancer
F	31 May 2025	May balancer
G	31 July 2025	July balancer
H	31 Aug 2025	August balancer
I	30 Sep 2025	September balancer
J	31 Oct 2025	October balancer
K	30 Nov 2025	November balancer
L	31 Dec 2025	Late December balancer You can no longer request a late December balance date.

Regardless of the actual date the entity balances, it is deemed to have a financial year ending on the last day of the relevant month.

Concession for an early December balancer

A lodgment concession is available to 31 July for early balancing December **SAP** clients if they lodge electronically. A full self-assessment company or super fund that is an early December balancer must lodge a tax return no later than the 15th day of the seventh month after the end of their year of income. The due date for lodgment for these entities is 15 July.

However, we will grant a lodgment concession to 31 July if you lodge your client's tax return electronically by 31 July. We have granted this concession in response to feedback from tax practitioners that tax time software availability makes it difficult to meet the lodgment due date of 15 July.

This is a lodgment concession only. Payment, if required, is still due on the first day of the sixth month after their year of income, which is 1 June. We will not apply a failure to lodge (FTL) penalty to early December balancing SAP clients when their tax return is lodged by 31 July.

What tax return form to use

Tax returns for taxpayers using a SAP should be made on the tax return form for the year in lieu of which the accounting period has been adopted. For example, you should prepare an early balancing 2025 tax return on the 2025 tax return form.

We make every effort to release tax time stationery as early as possible. However, if the relevant form has not been produced by the date the taxpayer wishes to lodge, they must use the 2024 tax return form. In these cases, whether lodging electronically or by paper, you must both:

- enter the year of income that the SAP replaces on page one of the tax return – failure to do so may result in us rejecting the lodged tax return
- provide us with the information requested under any new labels on the 2025 tax return form – you must do this shortly after we release the 2025 form.

Applying for a SAP

You can apply for a SAP through **Application for a substituted accounting period (SAP) (NAT 5087)**.

Our **Privacy notice – Application for a substituted accounting period** contains important information about your privacy.

QC 34569

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.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).