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Registered agent lodgment program 2026–27

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QC 34535

About the lodgment program

Why we provide the lodgment program for registered agents and what your practice needs to know about due dates.

Last updated 1 July 2026

Why we provide the lodgment program

Registered agents play an important role in helping taxpayers meet their tax and superannuation lodgment obligations.

We provide a lodgment program of concessional lodgment due dates to help you manage your workload.

This allows you to **progressively lodge** your clients' obligations over the 12-month period ending 30 June 2027.

Lodgment and payment due dates

Various factors can affect the **lodgment due date** you receive for a client, for example:

- when you added them to your client list
- the type of entity
- the income reported in their last return
- the tax liability from their last return
- whether
  - they are new registrants
  - they have overdue prior year returns
  - their last return was taxable or non-taxable.

It's also important to remember that lodgment and payment due dates may change if your clients' circumstances change – for example, when we process a prior year amendment.

We recommend you regularly check your clients' lodgment due dates using Online services for agents or the practitioner lodgment service.

You should also know how to ensure clients are covered by your lodgment program.

When a due date falls on a weekend or public holiday, you can lodge and your client can pay on the next business day.

The **payment due date** for a tax return is determined by:

- client type
- lodgment due date
- when the return is lodged.

The list of lodgment program due dates on this website is not comprehensive – it is a guide only. Unless otherwise stated, the due dates provided are for 30 June balancers.

QC 105109

Taxpayers with overdue tax returns

How overdue prior year tax returns may affect your client's lodgment due date for a standard year.

Last updated 1 July 2026

All taxpayers operating on a standard year (not a SAP) who have one or more prior year tax returns overdue as at 30 June 2026 must lodge their 2026 tax return by 31 October 2026.

Companies and super funds that must lodge by this date must pay any 2025–26 income tax liability by 1 December 2026. Individuals and trusts must pay by the date on their notice of assessment.

If all overdue prior year tax returns are lodged by 31 October 2026, the 2026 tax return will be due according to your normal lodgment program. This update for the 2025–26 year can take up to 3 weeks to appear on your client list.

You don't need to apply for a deferral for the 2026 tax return, provided you have lodged the prior years by 31 October 2026.

The overdue prior year returns may be subject to penalties and interest when lodged.

If a tax return is not lodged for a particular year because there is no obligation to lodge, notify us that a return is not necessary by 30 June. This will ensure that:

- the correct lodgment due date for the current year is set for your client
- we will not contact you unnecessarily about your client's documents that haven't been lodged.

Keeping your client list up to date and removing clients who no longer use your services is an important part of managing your lodgment program. It also helps us to calculate your on-time lodgment performance more accurately.

Default assessments for overdue lodgment obligations

Information about default assessments for overdue lodgments and what you should do if you receive one.

QC 34566

Default assessments for overdue lodgments

Information about default assessments for overdue lodgments and what you should do if you receive one.

Last updated 1 July 2026

This information explains:

- why we issue default assessments
- how they are calculated
- what you should do it you receive a warning letter or actual default assessment.

Why we issue default assessments

If a taxpayer has an overdue lodgment obligation, we can issue a default assessment.

Our preferred approach is to work with taxpayers to help them meet their lodgment obligations. However, we may issue a default assessment if a cooperative approach is unsuccessful.

A default assessment is an assessment of:

- taxable income – for overdue tax returns
- net amount or assessable amount – for overdue activity statements.

An administrative penalty of 75% of the tax-related liability may be applied for each default assessment we issue. This penalty may be increased to 90% of the tax-related liability in certain circumstances for taxpayers who have a pattern of non-compliance. We can also apply another penalty for failing to lodge on time. For more information, see Interest and penalties.

Warning letter

Before we issue a default assessment, we will send a warning letter to the taxpayer or their registered agent. The letter includes:

- details of the default assessment
- the date the overdue obligation needs to be lodged by to avoid us issuing a default assessment.

If the overdue obligation is not lodged by the date stated in the default assessment warning letter, we will then issue the default assessment with the applicable administrative penalties.

Default assessments without warning

We may issue a default assessment without giving a warning letter if:

- there is a risk of
  - flight (for example, the taxpayer is likely to leave the country)
  - dilution of assets (for example, assets are likely to be transferred)
  - movement of funds outside Australia (for example, a non-resident is selling their sole Australian asset)
- it is urgent (for example, to issue an amended assessment within the period of review).

What to do if you receive a warning letter

If you receive a warning letter, you must ensure all overdue obligations are lodged by the date advised in the letter.

If you are a tax agent, you should notify your client immediately of the impending default assessment and advise them to lodge.

If you no longer represent the taxpayer, remove the client from your client list and, if known, provide us with their new contact details.

What to do if you receive a default assessment

If you agree with the default assessment then you should pay the amounts notified or contact us to make a payment plan.

If you don't agree with the default assessment, you must lodge an objection to it.

You may also consider objecting to the associated assessment of penalty.

You must state in detail why you are dissatisfied with the assessment and be able to provide evidence to support your claims.

How we calculate default assessments

Our ability to make reasonable default assessments is improving through increased access to data on transactions and payments.

In calculating a default assessment we consider:

- previously-lodged tax returns and activity statements
- income received from financial institutions and government bodies
- salary or wages reported by employers
- gross domestic product (GDP) growth rate
- small business benchmarks for similar businesses
- annual tax statistics
- any other relevant information available to us.

GDP

The GDP growth rate means the percentage that the Australian economy grew or contracted in a period.

The rate may be applied to previously lodged information to help work out the income and expenses for the overdue obligation.

Tax statistics and small business benchmarks

We use tax statistics and small business benchmarks to guide us in making reasonable default assessments when actual amounts are not available.

QC 25981

Taxpayers with a lodgment prosecution

Find out about earlier lodgment dates for any of your clients who were prosecuted.

Last updated 1 July 2026

We use a risk-based approach to managing the compliance obligations of taxpayers. Using this approach, taxpayers who did not meet their previous tax return lodgment obligations and were prosecuted must lodge their future tax returns earlier than those taxpayers who have a good compliance record.

This means taxpayers prosecuted for non-lodgment of a tax return will not be eligible for the lodgment due date benefits in the lodgment program.

Taxpayers who are prosecuted from the month of July to September each year will have a lodgment due date that will be calculated by adding 5 months to the last day of the month in which the prosecution occurred, unless an earlier lodgment due date applies. These taxpayers will also have their 2027 year's lodgment due date changed to 31 October 2027. For example, a client prosecuted in August 2026 will have a lodgment due date of 31 January 2027 for their 2026 tax return and 31 October 2027 for their 2027 tax return.

Taxpayers prosecuted during the months of October to June inclusive will have their next 2 years' lodgment due dates changed to reflect the revised lodgment due date of 31 October.

The benefits of the lodgment program will be reinstated if, after 2 years of being on the revised 31 October or other earlier lodgment due date, these taxpayers have lodged their tax returns on time.

We will advise you of any clients that have a revised lodgment due date.

QC 34568

Situations where we request earlier lodgment

When we can request lodgment of a document earlier than the registered agent lodgment program due date.

Last updated 1 July 2026

The lodgment program is a concession to registered agents. We can request lodgment of a document earlier than the lodgment program due date, including:

- when there is a history of late or non-lodgment of tax returns
- when there is a history of late or non-payment of liabilities
- as a means of prompting lodgment if there is reason to believe it would be late or not occur
- when a tax return is required for a specific purpose, such as from participants in identified tax schemes.

We may issue a notice requiring lodgment at any time. Letters or notices may also be issued when a document has not been lodged by the latest due date permitted for lodgment. These notices are rarely withdrawn, and you should not ignore them as they may indicate that:

- the client is not covered by your program arrangements
- we are undertaking action to secure lodgment.

QC 34567

Lodgment and payment dates on weekends or public holidays

When to lodge where a due date falls on a weekend or public holiday.

Last updated 1 July 2026

Approach to weekends and public holidays

The lodgment program adopts standard due dates that may fall on a weekend or public holiday. When a due date for lodgment of an approved form or payment of a tax debt falls on a day that is not a business day, you can lodge or pay on the next business day. For the purpose of this rule, ‘business day’ means a day other than a Saturday, a Sunday or a day that is a public holiday.

A public holiday is defined as a day that is a public holiday for the whole of any state or territory in Australia. This means if a due date falls on a public holiday that is a public holiday for the whole of a state or territory, taxpayers in all states and territories can lodge or pay on the first business day, even if they don't celebrate that public holiday.

Public holiday dates may change during the year. We will review and update these tables with the most current information.

2026 public holidays

Table 1: Australian public holidays in 2026

Date of public holiday	Name of public holiday	First business day
3 August (Mon)	Picnic Day (NT)	4 August (Tue)

25 September (Fri)	Friday before AFL Grand Final (VIC)	28 September (Mon)
28 September (Mon)	King's Birthday (WA)	29 September (Tue)
5 October (Mon)	Labour Day (ACT, NSW, SA) King's Birthday (QLD)	6 October (Tue)
3 November (Tue)	Melbourne Cup (VIC)	4 November (Wed)
24 December (Thu)	Christmas Eve (QLD, NT, SA)	29 December (Tue)
25 December (Fri)	Christmas Day	29 December (Tue)
28 December (Mon)	Additional public holiday for Boxing Day (ACT, NSW, NT, QLD, TAS, VIC, WA) Additional public holiday for Proclamation Day (SA)	29 December (Tue)
31 December (Thu)	New Year's Eve (NT, SA)	4 January 2027 (Mon)

2027 public holidays

Table 2: Australian public holidays in 2027

Date of public holiday	Name of public holiday	First business day

1 January (Fri)	New Year's Day	4 January (Mon)
26 January (Tue)	Australia Day	27 January (Wed)
1 March (Mon)	Labour Day (WA)	2 March (Tue)
8 March (Mon)	Eight Hours Day (TAS) Labour Day (VIC) Adelaide Cup Day (SA) Canberra Day (ACT)	9 March (Tue)
26 March (Fri)	Good Friday	30 March (Tue)
29 March (Mon)	Easter Monday	30 March (Tue)
26 April (Mon)	Additional public holiday for ANZAC Day (ACT, NSW, NT, QLD, WA)	27 April (Tue)
3 May (Mon)	May Day (NT) Labour Day (QLD)	4 May (Tue)
31 May (Mon)	Reconciliation Day (ACT)	1 June (Tue)
7 June (Mon)	Western Australia Day	8 June (Tue)
14 June (Mon)	King's Birthday (excluding WA and QLD)	15June (Tue)

QC 34577

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.

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