



Tax agent lodgment program 2023–24

Find the lodgment and payment due dates and details for the tax agent lodgment program.

Obligation type



Find information for registered agents on the lodgment program including due dates listed by obligation type.

Tax returns by client type



View a summary of lodgment due dates for tax returns for the major client types advised by the end of July.

Taxpayers with overdue tax returns



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

Taxpayers with a lodgment prosecution



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

Situations where we request earlier lodgment



Find out when we can request lodgment of a document earlier than the lodgment program due dates.

Lodgment and payment dates on weekends or public holidays



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

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Tax returns by client type

View a summary of lodgment due dates for tax returns for the major client types advised by the end of July.

1 July 2023

Individuals and trusts

Find the lodgment due dates for individuals and trusts.

Companies and super funds

Find the lodgment due dates and how to pay for companies and super funds.

Large and medium taxpayers

Find the lodgment due dates for your large and medium clients.

Partnerships

Find out when you need to lodge a partnership return for your clients and the due date.

Consolidated groups

Find out the lodgment and payment due dates for consolidated groups.

Substituted accounting periods

Find the lodgment due date for a taxpayer with a substituted accounting period (SAP) by type of entity and closing date.

Note:

- Lodgment and payment due dates may change if your client's circumstances change – for example, a client's tax level may change when we process a prior year amendment.
- If your client list does not display a due date for lodgment, or you are unsure of your client's lodgment due date, phone us on **13 72 86** Fast Key Code **1 3 2** for clarification.

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Individuals and trusts

Find the lodgment due dates for individuals and trusts.

1 July 2023

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 2023	<p>Tax return for all individuals and trusts where one or more prior year tax returns were outstanding as at 30 June 2023.</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 2023.</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 2024	<p>Large and medium trusts (annual total income more than \$10 million in latest year lodged) where the trust was taxable in latest year lodged.</p>

28 February 2024	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 2024	New registrant large and medium trusts.
31 March 2024	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 2024	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 allow lodgment of tax returns past the lodgment due date of 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 2024. 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 2024, the payment date is 21 March 2024
- from 13 February 2024 to 12 March 2024 (inclusive), the payment date is 21 April 2024
- from 13 March 2024, the payment date is 5 June 2024.

The payment dates above are the latest possible due dates for payment of tax and provide at least two 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 2024

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 three 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.

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Companies and super funds

Find the lodgment due dates and how to pay for companies and super funds.

1 July 2023

Lodging and paying

The lodgment due dates for companies and super funds are displayed on all client listings generated by the end of July 2023.

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 2022–23 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 2023	1 December 2023	Entities with one or more prior year returns outstanding as at 30 June 2023.

31 October 2023	1 December 2023	Entities prosecuted for non-lodgment of prior year tax returns and advised of a lodgment due date of 31 October 2023.
31 October 2023	1 December 2023	Entities that may be required to lodge early.
1 December 2023	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 2024	1 December 2023	Large and medium taxpayers whose 2022 tax return was taxable unless required earlier.
28 February 2024	28 February 2024	<ul style="list-style-type: none"> Subsidiary member of a consolidated group that has exited the consolidated group in the financial year. Large and medium taxpayers whose 2022 tax return was non-taxable. This includes entities whose 2022 tax return was made not necessary by 30 June 2023. Large and medium taxpayers established between 1 July 2021 and 30 June 2022 and the 2022 tax return is not necessary and you advised us that a tax return was not necessary.

		<ul style="list-style-type: none"> • New registrant large and medium taxpayers. • Head companies of consolidated groups that are new registrants. <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> <ul style="list-style-type: none"> • New registrant SMSF unless required earlier.
31 March 2024	31 March 2024	Entities with total income in the 2021–22 year of more than \$2 million unless required earlier.
15 May 2024	15 May 2024	<ul style="list-style-type: none"> • 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. • Non-profit organisations that assess that they have a requirement to lodge and have not been allocated an earlier lodgment due date. <p>Note: Entities must assess their obligation to lodge a tax return on an annual basis.</p>

		<ul style="list-style-type: none"> • New registrants, excluding large and medium taxpayers, head companies of consolidated groups and SMSFs. • All remaining entities that are tax agent clients.
5 June 2024	5 June 2024	<p>Tax return for all entities with a lodgment due date of 15 May 2024 if the tax return was not required earlier and both the following criteria are met:</p> <ul style="list-style-type: none"> • non-taxable or a credit assessment in the latest year lodged • non-taxable or receiving a credit assessment in the current year. <p>This does not include large and medium taxpayers or head companies of consolidated groups.</p> <p>This is not a lodgment due date but a concessional arrangement where penalties will be waived if lodgment is made by this date.</p> <p>Note: This is not a lodgment due date but a concessional arrangement where penalties will be waived if lodgment is made by this date.</p>

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.

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 (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 three 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.

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Large and medium taxpayers

Find the lodgment due dates for your large and medium clients.

1 July 2023

You are a large or medium taxpayer for tax return lodgment purposes if you 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.

Your lodgment due date is:

- 31 October 2023 – if one or more prior year returns are outstanding at 30 June 2023 (company and super fund payment is due 1 December 2023)
- 31 January 2024 – taxable large or medium taxpayer in the immediate prior year (company and super fund payment is due 1 December 2023)
- 28 February 2024 – 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 2024).

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Partnerships

Find out when you need to lodge a partnership return for your clients and the due date.

1 July 2023

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.

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Consolidated groups

Find out the lodgment and payment due dates for consolidated groups.

1 July 2023

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 2024, 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 2023 tax return will be taxable
- payment of any tax due for these entities is required by 1 December 2023.

28 February lodgment date

The head company of a consolidated group, including a new registrant, must lodge by 28 February 2024 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 2023 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 2024 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 2024.

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.

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Substituted accounting periods

Find the lodgment due date for a taxpayer with a substituted accounting period, by type of entity and closing date.

5 November 2023

Find the lodgment due date for a taxpayer with a substituted accounting period (SAP) by type of entity and closing date.

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 15th 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 2022	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 2023	January balancer
C	28 Feb 2023	February balancer
D	31 Mar 2023	March balancer

E	30 Apr 2023	April balancer
F	31 May 2023	May balancer
G	31 July 2023	July balancer
H	31 Aug 2023	August balancer
I	30 Sep 2023	September balancer
J	31 Oct 2023	October balancer
K	30 Nov 2023	November balancer
L	31 Dec 2023	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 2023 tax return on the 2023 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 2022 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 2023 tax return form – you must do this shortly after we release the 2023 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.

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Taxpayers with overdue tax returns

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

1 July 2023

All taxpayers operating on a standard year (not a SAP) with one or more prior year tax returns overdue as at 30 June 2023 must lodge their 2023 tax return by 31 October 2023:

- companies and super funds that must lodge by this date must pay any 2022–23 income tax liability by 1 December 2023
- 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 2023, the 2023 tax return will be due according to your normal lodgment program. This update for the 2022–23 year can take up to 3 weeks to appear on your client list.

You do not need to apply for a deferral for the 2023 tax return, provided you have lodged the prior years by 31 October 2023.

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. It also means we will not contact you unnecessarily about your client's unlodged documents.

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.

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Taxpayers with a lodgment prosecution

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

1 July 2023

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 2024 year's lodgment due date changed to 31 October 2024. For example, a client prosecuted in August 2023 will have a lodgment due date of 31 January 2024 for their 2023 tax return and 31 October 2024 for their 2024 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.

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Situations where we request earlier lodgment

Find out when we can request lodgment of a document earlier than the lodgment program due dates.

1 July 2023

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.

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Lodgment and payment dates on weekends or public holidays

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

1 July 2023

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.

Public holidays and due dates in 2023

Date of public holiday	Name of public holiday	First business day
7 August (Mon)	Picnic Day (NT)	8 August (Tue)
25 September (Mon)	King's Birthday (WA)	26 September (Tue)
29 September (Fri)	Friday before AFL Grand Final (VIC)	3 October (Tue)
2 October (Mon)	Labour Day (ACT, NSW, SA) King's Birthday (QLD)	3 October (Tue)
7 November (Tue)	Melbourne Cup (VIC)	8 November (Wed)
25 December (Mon)	Christmas Day Proclamation Day Holiday (SA)	27 December (Wed)
26 December (Tue)	Boxing Day Holiday	27 December (Wed)

Public holidays and due dates in 2024

Date of public holiday	Name of public holiday	First business day
1 January (Mon)	New Year's Day	2 January (Tue)
26 January (Fri)	Australia Day	29 January (Mon)
4 March (Mon)	Labour Day (WA)	5 March (Tue)
11 March (Mon)	Eight Hours Day (TAS) Labour Day (VIC) Adelaide Cup Day (SA) Canberra Day (ACT)	12 March (Tue)
29 Mar (Fri)	Good Friday	2 April (Tue)
1 April (Mon)	Easter Monday	2 April (Tue)
25 April (Thu)	ANZAC Day	26 April (Fri)
6 May (Mon)	May Day (NT) Labour Day (QLD)	7 May (Tue)
27 May (Mon)	Reconciliation Day (ACT)	28 May (Tue)
3 June (Mon)	Western Australia Day	4 June (Tue)
10 June (Mon)	King's Birthday (excluding WA and QLD)	11 June (Tue)

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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