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Lodgment due date for your clients' early stage innovation company reports.

QC 34537

Activity statements

Registered agent lodgment program and payment due dates for activity statements.

Last updated 1 July 2026

When lodgment program due dates are applied

To receive registered agent lodgment program due dates:

- you must lodge activity statements electronically
- the activity statement must meet the eligibility criteria.

Lodgment program due dates are applied to eligible activity statements that generate after you've lodged your client's previous activity statement electronically.

If it's your client's first activity statement, or their previous activity statement was lodged by paper, then you may need to lodge by an earlier due date.

You can check your clients' due dates and lodge activity statements electronically using either:

- Online services for agents
- Practitioner lodgment service (PLS).

You should also make sure that your registered agent number (RAN) is provided against your client's activity statement account.

Eligible activity statements

Quarterly activity statements are eligible for additional time to lodge under the lodgment program **unless** any of the following apply:

- it includes a PAYG instalment monthly obligation
- it is a PAYG instalment consolidated head entity activity statement
- the entity has a GST monthly cycle (excluding the December concession)
- it is a Quarterly PAYG instalment notice (Form R), Quarterly GST instalment notice (Form S) or Quarterly GST and PAYG instalment notice (Form T).

Forms R, S and T are linked to an election to pay quarterly instalments. Lodgment is only required if you are varying the instalment amount for your client.

Activity statements with only a monthly PAYG IT withholding cycle are not eligible for the lodgment program due dates.

BAS Forms G and Y may be eligible for the December activity statement lodgment program due date of 21 February.

Clients who operate on substituted accounting periods (SAP) are only eligible if their quarters align with the standard quarters.

The form or activity statement name is visible in Online services for agents and PLS, and varies depending on the:

- client's reporting cycle
- client's elected reporting method
- details being reported.

Monthly activity statements

Monthly activity statements are due for lodgment and payment on the 21st day of the following month. However, the December business activity statement is not due for lodgment and payment until 21 February for business clients who:

- have up to $10 million annual turnover
- report GST monthly
- lodge electronically.

Businesses that are registered for deferred GST are not eligible for the 21 February due date.

Clients who don't have a monthly GST obligation but are registered for monthly PAYG withholding or PAYG instalments, and have at least one quarterly obligation (for example, GST, PAYG instalment, or FBT instalments) will receive a:

- monthly activity statement for the first 2 months of the quarter (due on the 21st day of the following month)
- quarterly activity statement for the third month (due on the 28th day of the following month or 28 February for quarter 2).

Quarterly activity statements

Quarterly activity statements are due on the 28th day of the month following the reporting period, except for quarter 2, which is due on 28 February of the following calendar year.

Lodgment program due dates are applied to eligible activity statements that generate after you've lodged your client's previous activity statement electronically.

Once the activity statement has generated and been made available online, the due dates will show on your client reports and on the Client summary screen in Online services for agents.

If you lodge your client's quarterly activity statement by paper, they will not receive the lodgment program due dates.

Due dates for registered agents

Quarterly lodgment obligation	Original due date	Lodgment program lodgment and payment due date
Quarter 4, 2025–26	28 July 2026	25 August 2026
Quarter 1, 2026–27	28 October 2026	25 November 2026

Quarter 2, 2026–27	28 February 2027	Not applicable
Quarter 3, 2026–27	28 April 2027	26 May 2027
Quarter 4, 2026–27	28 July 2027	25 August 2027 To be confirmed when the *Lodgment program 2027–28* is developed.

Quarterly PAYG instalment activity statement – head companies of consolidated groups

Quarterly PAYG instalment activity statements are due on the 21st day of the month following the end of the reporting period.

If you finalise PAYG instalments for the 2025–26 year before lodging your client's 2026 tax return, this will ensure they receive the correct instalment credit in their tax assessments.

Annual GST returns

Your client is required to lodge an annual GST return if they:

- are a GST instalment payer
- elect to report and pay (or claim a refund of) GST annually.

The due date for lodgment (and payment if required) of annual GST returns is either:

- the due date of your client's tax return if your client has a tax return lodgment obligation
- 28 February 2027 if your client does not have a tax return lodgment obligation.

Supplementary annual GST returns

If your public and multinational business clients have received a GST assurance rating through a Top 100 or Top 1,000 assurance review, they will be required to lodge the Supplementary annual GST return.

The due date for the return is based on their financial year end.

Instalment notices

You don't need to lodge instalment notices (also called remittance advices) if your client is paying the amount advised.

Due dates for instalments

Instalment notice	Reporting period	Payment due date
Quarterly: • PAYG instalment notice (form R) • GST instalment notice (form S) • PAYG and GST instalment notice (form T)	Quarter 4, 2025–26	28 July 2026
	Quarter 1, 2026–27	28 October 2026
	Quarter 2, 2026–27	28 February 2027
	Quarter 3, 2026–27	28 April 2027
	Quarter 4, 2026–27	28 July 2027
Annual PAYG instalment notice (form N)	Annual 2025–26	21 October 2026

If you vary their payment amount (or with form N, use the rate method to calculate their instalment amount) you must complete the form and lodge it by the payment due date.

You can lodge your client's instalment notices via PLS using the generic business activity statement. These notices are not eligible for the lodgment program due dates.

Elections

When your client's activity statement has an instalment amount option and an instalment rate option, they can elect either of these 2 options. You should select the option and complete the related labels. For the election to take effect, we must receive the activity statement on or before the due date.

If your client received a form R or T in quarter 1 and would like to change to the instalment rate option, contact us before 28 October. We will arrange the change of option and send a new instalment activity statement for lodgment.

Variations

Your business and investment clients in PAYG instalments could end up paying more than their expected tax liability for the relevant income year. If this is the case, they can vary their PAYG instalment rate or amount to ensure that they pay the correct amount of tax.

Your clients may consider varying the instalment rate or amount if there has been a substantial change in the proportion of the business and investment income. For example, if they expect to have much higher tax deductions for a similar level of business and investment income.

You must vary their PAYG instalments on or before the PAYG instalment due date.

When the varied instalment rate or amount is less than 85% of the rate or amount calculated by us, your client is liable to pay the general interest charge (GIC) on the shortfall. Depending on the circumstances, we may consider granting a full or partial remission of the GIC.

QC 34538

Super lodgment

Registered agent lodgment due dates for self-managed super funds or APRA-regulated funds.

Last updated 1 July 2026

Key lodgment due dates for super

Table: Key dates for super providers and for employers with super guarantee obligations

Lodgment due date	Description
28 July 2026	Super guarantee contributions for quarter 4 2025–26 (1 April – 30 June 2026) to be made to the fund. **Note:** If an employer does not pay minimum super contributions for quarter 4 by this date, they must pay the super guarantee charge and lodge a *Superannuation guarantee charge statement – quarterly* form with us by 28 August 2026. Employers can't offset contributions they've paid late for this quarter.
14 August 2026	Departing Australia superannuation payment (DASP) data records for the 2025–26 year that form part of the PAYG withholding payment summary annual report.
28 August 2026	Lodge and pay *Superannuation guarantee charge statement – quarterly* form for quarter 4 2025–26 (1 April – 30 June 2026) if required contributions were not made by the due date.
31 October 2026	• Tax return for all super funds where the Trustee has been advised to lodge by this date, or one or more prior-year tax returns were outstanding as at 30 June 2026. If all outstanding prior-year returns have been lodged by 31 October 2026, the 2026 tax return will be due as in the normal program. • Tax return for super funds prosecuted for non-lodgment of prior-year tax returns and advised of a lodgment due date of 31 October 2026.

	• DASP annual report. • Australian Prudential Regulation Authority (APRA) annual return and audit report – lodgment with APRA. • Report lost members for the period 1 January – 30 June 2026.
1 December 2026	• Payment of income tax for taxable large and medium super funds. Lodgment of tax return due 31 January 2027. • Payment of 2025 income tax for super funds where one or more prior-year tax returns were outstanding as at 30 June 2026. Lodgment of 2026 tax return was due 31 October 2026. • Payment of 2026 income tax for super funds where fund was prosecuted for non-lodgment of prior year returns and advised of a lodgment due date of 31 October 2026.
31 January 2027	Tax return for taxable large and medium super funds for latest year lodged – unless required earlier. Payment for these super funds was due 1 December 2026.
28 February 2027	• Tax return for non-taxable large and medium super funds by latest year lodged. • Annual return for new registrant (taxable and non-taxable) SMSFs, unless they were advised of a 31 October 2026 due date at finalisation of a review of the SMSF at registration. Payment (if required) is also due on this date. • Tax return for new registrant large and medium super funds. Payment (if required) is also due on this date.
31 March 2027	Tax return for super funds with total income in excess of $2 million in latest year lodged (excluding large and medium taxpayers). Payment (if required) is also due on this date.

30 April 2027	Report lost members for the period 1 July – 31 December 2026.
15 May 2027	Fund tax return not required earlier and not eligible for the 5 June lodgment concession date. Payment (if required) is also due on this date.
5 June 2027	Tax returns for super funds that were non-taxable or received a refund by latest year lodged and are non-taxable or will receive a refund in current year. **Note:** This concession is only available to super funds with a lodgment due date of 15 May 2027. It is not available to large and medium taxpayers or funds with an earlier due date.

Newly registered SMSFs

Annual returns for new registrant (taxable and non-taxable) self-managed super funds (SMSFs) are due for lodgment by:

- 31 October 2026 for SMSFs who prepare their own annual return
- 28 February 2027 for SMSFs who are tax agent clients, unless they were advised of a 31 October 2026 due date at finalisation of a review of the SMSF at registration.

An SMSF is not legally established until the fund has assets set aside for the benefit of members.

Our systems will not process returns with zero assets, and the supervisory levy does not need to be paid for newly registered SMSFs that registered in the 2025–26 financial year and:

- were not legally established
- had no assets set aside for the benefit of members.

You can't lodge a *Return not necessary (RNN)* form, also known as a non-lodgment advice, for an SMSF. However, if your SMSF client does not have assets set aside for the benefit of members in the first year it was registered, you can ask us to either:

- cancel the fund's registration

- flag the SMSF's record as 'return not necessary' if it meets the following conditions and confirms in writing). That
  - although registered, it had no assets and did not receive contributions or rollovers in the first financial year
  - it has provided documentary evidence of the date the SMSF first held assets and commenced operating, for example the SMSF's first bank statement
  - it will be lodging future returns.

RNNs will only be granted in limited circumstances. We only consider RNN requests if the SMSF confirms and provides supporting evidence that it meets all the eligibility conditions.

Your written request should include the SMSF's name, TFN, ABN and documentary evidence of the date assets were first placed into the fund.

To submit the request using Practice mail in Online services for agents, select **Superannuation** as the topic, and choose from the following mail subjects:

- **SMSF new registrant – Return not necessary request**
- **SMSF cancellation of registration where the fund has not been legally established**.

All other funds that have not yet set aside assets for the benefit of members should cancel their registration and re-register when assets are available.

When an SMSF that has previously advised that an annual return was not necessary is legally established and needs to lodge an annual return for the first time, the due date of the first return lodged by a tax agent will be the new registrant due date, which is currently 28 February.

Audit requirements

All SMSFs must have their financial accounts and statements for the fund audited each year by an approved auditor. The auditor must assess the fund's overall compliance with the:

- *Superannuation Industry (Superannuation) Act 1993* and associated regulations (a compliance audit)
- fund's financial statements (a financial audit).

The auditor must provide the Independent audit report (IAR) before the due date for lodgment of the *Self-managed superannuation fund annual return*. The return must not be lodged until the audit of the fund has been finalised. It's important to enter in the auditor's details exactly as they are presented in the IAR. Auditors must:

- be registered with the Australian Securities & Investments Commission as an approved SMSF auditor
- have a valid SMSF auditor number (SAN).

MAAS and MATS reporting

APRA-regulated funds report member contributions information to us via the:

- Member Account Attribute Service (MAAS) – used for reporting updates to member account attributes within 5 business days
- Member Account Transaction Service (MATS) – used for reporting member contributions data within 10 business days.

APRA-regulated funds must report the 30 June balance for member accounts through MATS by 31 October each year.

Lost members can be reported via MAAS.

We have issued a fund reporting protocol to help superannuation providers and their administrators meet their legislative obligations for reporting.

Event-based reporting

Super funds have event-based reporting obligations due to the transfer balance cap.

The transfer balance account report (TBAR) is used to report transfer balance account events that affect a member's transfer balance.

From 1 July 2023, the administrative concession allowing SMSFs to report annually when all members have a total super balance of less

than $1 million was removed.

All SMSFs must report events affecting members' transfer balances within 28 days after the end of the quarter in which the relevant reporting event occurred.

APRA-regulated funds need to lodge a TBAR within 10 business days after the end of the month in which a transfer balance account event occurred. The MAAS and MATS services are used to create a TBAR. APRA funds report transfer balance account events through these services and the lodgment due dates for MAAS and MATS apply.

QC 34549

PAYG withholding payment summary annual report

Lodgment due date for your clients' PAYG withholding payment summary annual reports.

Last updated 1 July 2026

Your clients are required to report through Single Touch Payroll (STP).

If your clients are unable to report through STP, they must lodge a PAYG withholding payment summary annual report.

The due date for lodging a *PAYG withholding payment summary annual report* is:

- 14 August for large withholders (annual withholding more than $1 million) or those lodging without registered agent involvement
- 30 September for payers who are using a registered agent to lodge (excluding large withholders).

If your client's payment summary annual report is not lodged by the required lodgment due date, we may apply a failure to lodge on time penalty.

QC 34543

FBT return

Registered agent lodgment program and payment due dates for fringe benefits tax (FBT) returns.

Last updated 1 July 2026

The lodgment and payment due date for your clients' fringe benefits tax (FBT) returns are:

- 25 June if you lodge their return electronically through the Practitioner lodgment service
- 21 May if you lodge their return by paper.

To ensure your clients are covered by your lodgment program for their 2027 FBT return, you must be appointed as the tax agent for that client role and add them to your FBT client list by 21 May.

If your client doesn't have to lodge an FBT return for the year of lodgment, notify us as early as possible, as processing may take up to 28 days around peak lodgment dates.

For more information, see Fringe benefits tax – non-lodgment advice for registered agents.

QC 34541

Taxable payments annual report

Lodgment due date for your clients' Taxable payments annual reports.

Last updated 1 July 2026

The *Taxable payments annual report* is due for lodgment by 28 August.

Taxable payments annual report explains how you or your clients can lodge the report.

QC 34546

Annual PAYG instalment notice

Lodgment due date for your clients' annual PAYG instalment notices and when to vary instalment amounts.

Last updated 1 July 2026

Instalment notices

Although annual pay as you go (PAYG) instalments aren't due until 21 October (for income years ending 30 June), we issue instalment notices in early July to help you identify:

- clients with an annual PAYG instalment obligation
- the amount of their PAYG instalment liability.

Paying annual instalments

If your client chooses to pay the amount calculated by us at **T5** on the instalment notice and you've lodged your client's tax return by 21 October, you won't need to lodge the instalment notice. Your client simply needs to pay the amount by 21 October.

If your client chooses to pay the rate calculated by us at **T2** on the instalment notice, it is best to lodge the instalment notice (activity statement) prior to lodging the tax return.

There is still an obligation to pay the instalment by the due date and general interest charge (GIC) may apply to any amount not paid by this date.

Varying your client's instalment amount

If your client's circumstances have changed and the amount we calculate will result in them paying more or less than their actual

income tax liability, you can vary their instalment amount for them.

If your client wants you to vary their annual PAYG instalment amount, it's best to do this before lodging their tax return. This will ensure they receive the correct instalment credit on their income tax assessment.

To vary the instalment amount:

- complete labels **T6**, **T4** and **5A** on the annual PAYG instalment notice
- return it to us before lodging your client's tax return or by 21 October (whichever comes first).

Your client must pay the varied amount by 21 October.

If you've already lodged your client's tax return before making the variation, your client will need to pay the amount we calculate at **T5** on the instalment notice by 21 October. Don't vary this instalment amount, as this may result in the wrong amount being credited towards the income account.

Updating your client's contact details

If your client has changed their email or postal address, you should update client details using our Online services so they can continue to receive a notification advising their activity statement is ready.

QC 34539

PAYG withholding annual reports

Lodgment due date for your clients' PAYG withholding annual reports.

Last updated 1 July 2026

Lodge the following PAYG withholding annual reports for your clients by 31 October:

- *PAYG withholding annual report (no ABN withholding)* (NAT 3448)
- *PAYG withholding annual report (interest, dividend and royalty payments paid to non-residents)* (NAT 7187)

- *PAYG withholding annual report (payments to foreign residents)* (NAT 12413).

QC 34544

Franking account return

Lodgment due date for your clients' franking account tax returns.

Last updated 1 July 2026

When a lodgment obligation exists, a franking account tax return must be lodged.

If there is an amount payable, franking account returns are due for lodgment on the last day of the month following the end of the income year. The franking deficit tax is also payable on this date.

You need to lodge by **31 October** when both of the following apply:

- The franking account return is a disclosure only (no amount payable).
- Your client is a 30 June balancer.

QC 34542

Pillar Two global and domestic minimum tax obligations

Lodgment due dates for your multinational enterprise group clients' Pillar Two obligations.

Published 28 July 2026

Your clients may be required to lodge global and domestic minimum tax returns if they are constituent entities that are members of a

multinational enterprise group with annual revenue of 750 million Euros or more.

For details, see:

- Global and domestic minimum tax returns – lodgment due dates based on the fiscal year
- When and how the Pillar Two rules apply – the Australian Pillar Two rules
- Lodging, paying and other obligations for Pillar Two – how to access and lodge the *Combined global and domestic minimum tax return* (CGDMTR) and *GloBE information return* (GIR).

QC 107813

Annual investment income report

Lodgment due date for your clients' annual investment income reports (AAIR).

Last updated 1 July 2026

The *Annual investment income report* (AIIR) is due by 31 October.

Annual investment income report explains when a report is required, what to include and how you or your clients can lodge it.

QC 34547

Venture capital deficit tax return

Lodgment due date for your clients' Venture capital deficit tax returns.

Last updated 1 July 2026

The *Venture capital deficit tax return* is due for lodgment and payment on the last day of the month following the end of the income year for 30 June balancers.

Venture capital deficit tax return and explanatory notes explains when your clients are required to complete the return.

QC 34548

Early stage innovation company report

Lodgment due date for your clients' early stage innovation company reports.

Last updated 1 July 2026

Companies are required to complete an early stage innovation company report if they issue new shares to one or more investors during a financial year that could lead to an investor being entitled to access the early stage investor tax incentives.

The *Early stage innovation company report* is due for lodgment by 31 July each year for new shares issued in the previous financial year.

QC 56088

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