



SAP early December balancer concessional due date

Concessional due date for your early December SAP company and super fund clients.

Published 9 July 2024

A lodgment concession is available for your early December balancing substituted accounting period (SAP) company and super fund clients. To receive the concession, you need to lodge their tax return electronically by 31 July 2024.

This lodgment concession does not change the payment due date. If payment is required, it was due on 1 June 2024.

To help you identify early December balancing clients, check your Income tax client list in Online services for agents or the practitioner lodgment service. These clients will be identified with SAP code **A**.

QC 102695

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).