



Australian Government

Australian Taxation Office

Common due dates for small businesses

Quarterly online BAS lodgers



This is a list of common key dates for small businesses, not a complete list of due dates for all entities. Some dates may not apply to you.

When a due date falls on a Saturday, Sunday or public holiday, you can lodge or pay on the next business day.

Date	Description	For your business	If you have employees
14 July	PAYG withholding payment summaries to be issued to payees by this date		✓
28 July	June quarter super guarantee contributions must be received by the fund/s		✓
11 August	June quarter BAS due	✓	
14 August	PAYG withholding payment summary annual report due		✓
28 August	Taxable payments annual report due (payment to contractors for building and construction services)	✓	
21 October	Annual PAYG instalment due	✓	
28 October	September quarter super guarantee contributions must be received by the fund/s		✓
28 October	Final date to change PAYG instalment reporting and payment options	✓	
28 October	Final date to change GST reporting options	✓	
31 October	PAYG withholding annual report (ABN not quoted) due	✓	
31 October	Individual, partnership and trust income tax returns due unless lodging through a registered tax agent	✓	
11 November	September quarter BAS due	✓	
28 January	December quarter super guarantee contributions must be received by the fund/s		✓
28 February	December quarter BAS due	✓	
28 April	March quarter super guarantee contributions must be received by the fund/s		✓
11 May	March quarter BAS due	✓	
21 May	Fringe benefits tax return due unless lodging through a registered tax agent		✓

For more details on due dates go to ato.gov.au and search for “due dates”.

Fuel tax credit rate changes

Fuel tax credit rates change regularly. They are indexed twice a year (in February and August) in line with the consumer price index (CPI). Rates may also change for fuel used in a heavy vehicle for travelling on public roads if there are changes to the road user charge (which is reviewed annually).

Check the rates online before you lodge your BAS at ato.gov.au/fueltaxcreditrates



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