



# Tax Diaries

## September 2024

### 21 September

- Due date for lodgement and payment of August 2024 monthly BAS.

### 30 September

- Due date for lodgement of:
  - PAYG withholding payment summary annual report if prepared by a BAS agent or tax agent, excluding large withholders whose annual withholding is greater than \$1 million.
  - Annual TFN withholding report 2024 if a trustee of a closely held trust has been required to withhold amounts from payments to beneficiaries.

## October 2024

### 21 October

- Due date for lodgement and payment of September 2024 monthly BAS.

### 28 October

- Due date for:
  - Payment of superannuation guarantee contributions for September 2024 quarter.
  - Lodgment and payment of annual activity statement for TFN withholding for closely held trusts where a trustee withheld amounts from payments to beneficiaries during the 2023-24 income year.

### 31 October

- Due date for:
  - Lodgment of tax returns for the year ended 30 June 2024 for all entities if one or more prior year returns were outstanding as at 30 June 2024.
  - Lodgment and payment of SMSF annual return for (taxable and non-taxable) new registrant SMSF.

## October 2024

### 31 October

- Due date for:
  - Lodgment of Annual investment income report.
  - Lodgment of PAYG withholding annual report no ABN withholding.
  - Lodgment of PAYG withholding from interest, dividend and royalty payments paid to non-residents annual report.
  - Lodgment of PAYG withholding annual report payments to foreign residents.

## November 2024

### 21 November

- Due date for lodgement & payment of October 2024 monthly BAS.

### 25 November

- Due date for lodgement and payment of September 2024 quarter activity statement if lodging electronically.

## December 2024

### 1 December

- Due date for payment of income tax for taxable large and medium taxpayers, companies and super funds (lodgment of return is due 31 January 2025).

### 21 December

- Due date for lodgement and payment of November 2024 monthly BAS.

## January 2025

### 21 January

- Due date for lodgement and payment of December 2024 monthly BAS, except for business clients with up to \$10 million turnover who report GST monthly and lodge electronically.

## January 2025

### 28 January

- Due date for payment of superannuation guarantee contributions for December 2024 quarter.

### 31 January

- Due date for:
  - Lodgment of tax return for taxable large and medium entities as per the latest year lodged
  - Lodgment of TFN report for closely held trusts if any beneficiary quoted their TFN to trustee in the December 2024 quarter.

## February 2025

### 21 February

- Due date for:
  - Lodgment and payment of December 2024 monthly BAS for business clients with up to \$10 million turnover who reports GST monthly and lodge electronically.
  - Lodgment and payment of January 2025 monthly BAS.

### 28 February

- Due date for:
  - Lodgment of tax returns for non-taxable large and medium entities as per the latest year lodged (except individuals). Payment for companies and super funds is also due on this date.
  - Lodgment of SMSF annual return for new registrant taxable and non-taxable SMSF, unless they have been advised of a 31 October 2024 due date.