

Key Dates to Remember in 2022



As some dates may vary, please ensure you [contact the Australian Taxation Office](#) to check any dates in question.

When the due date for lodgment or payment falls on a Saturday, Sunday, or Public holiday, it may be done on the next business day.

15 January 2022

Lodge Tax Return for taxable large/medium entities; – as per the latest year lodged (all entities other than individuals), unless required earlier.

Payment for large/medium entities with a 15 January 2022 due date is:

- 1 December 2021 for Companies and Super Funds;
- as stated on the Notice of Assessment for Trusts.

21 January 2022

December 2021 Monthly Activity Statement; – due date for lodging and paying, except for small business clients (that is up to 10 million turnover) who report GST monthly and lodge electronically.

28 January 2022

Quarter 2 - Super Guarantee Contributions for October to December 2021; – employers must make contributions to the fund by this date.

Employers who do not pay minimum super contributions by this date must pay the Super Guarantee Charge and lodge a Superannuation Guarantee Charge Statement – quarterly (NAT 9599) by 28 February 2022.

Note: The super guarantee charge is not tax deductible.

21 February 2022

January 2022 Monthly Activity Statement; – due date for lodging and paying.

December 2021 Monthly Activity Statement; – due date for lodging and paying, for small business clients (that is up to 10 million turnover) who report GST monthly and lodge electronically.

28 February 2022

Lodge Tax Return for non-taxable large/medium entities; – as per the latest year lodged (all entities other than individuals).

- Payment (if required) for Companies and Super Funds is also due on this date.
- Payment for Trusts in this category is due as per Notice of Assessment.

Lodge Tax Returns for new registrant (taxable and non-taxable) large/medium entities (all entities other than individuals).

- Payment (if required) for Companies and Super Funds is also due on this date.
- Payment for Trusts in this category is due as per Notice of Assessment.

Lodge the Superannuation Fund Annual Return (for new registrants); – lodge and pay

SMSF, unless they have been advised of a 31 October 2021 due date at finalisation of a review of the SMSF at registration.

Note: There are special arrangements for newly registered SMSFs that do not have to lodge a return.

Quarter 2 - Activity Statement (BAS) for October to December 2021; – due date for lodging and paying.

Quarter 2 - Instalment Notice for October to December 2021; (form R, S or T) – due date for payment. You only need to lodge if you are varying the instalment amount.

Quarter 2 - Super Guarantee Charge (SGC) Statement for October to December 2021; – employers must make contributions to the fund by this date.

Employers who lodge a Superannuation Guarantee Charge Statement – quarterly can choose to offset contributions they paid late to a fund against their super guarantee charge for the quarter. They will still have to pay the remaining super guarantee charge.

Note: *The super guarantee charge is not tax deductible.*

Annual GST Return or Information Report; – lodge (and pay if applicable) if the taxpayer does not have a tax return lodgment obligation.

If the taxpayer does have a tax return obligation, this return or report must be lodged by the due date of the tax return.

21 March 2022

February 2022 Monthly Activity Statement; – due date for lodging and paying.

31 March 2022

Lodge tax return for Companies and Super Funds; – with total income in excess of \$2 million in the latest year lodged (excluding large/medium taxpayers), unless due earlier.

Payment for Companies and Super Funds in this category is also due by this date.

Lodge tax return for Individuals and Trusts; – whose latest return resulted in a tax liability of \$20,000 or more (excluding large/medium trusts).

Payment for Individuals and Trusts in this category is due as advised on their Notice of Assessment.

21 April 2022

March 2022 Monthly Activity Statement; – due date for lodging and paying.

28 April 2022

Quarter 3 - Activity Statement (BAS) for January to March 2022; – paper lodgments – due date for lodging and paying.

Quarter 3 - Instalment Notice for January to March 2022; (form R, S or T) – due date for payment. You only need to lodge if you are varying the instalment amount.

Quarter 3 - Super Guarantee Contributions for January to March 2022; – employers must make contributions to the fund by this date.

Employers who do not pay minimum super contributions by this date must pay the Super Guarantee Charge and lodge a Superannuation Guarantee Charge Statement – quarterly (NAT 9599) by 28 May 2022.

Note: The Super Guarantee charge is not tax deductible.

15 May 2022

2021 Tax Returns for all other entities – that did not have to lodge earlier (including all remaining consolidated groups), and are not eligible for the 5 June concession.

Due date for:

- lodging
- company and super funds to pay if required

21 May 2022

April 2022 Monthly Activity Statement (BAS) – due date for lodging and paying.

26 May 2022

Eligible Quarterly Activity Statement for March Qtr; – due date for lodging and paying if you lodge using any of the following:

- Electronic Commerce Interface (ECI)
- Electronic Lodgment Service (ELS)
- Tax Agent Portal
- BAS Agent Portal
- Practitioner Lodgement Service.(PLS)

28 May 2022

Quarter 3 - Super Guarantee Charge (SGC) Statement for January to March 2022; – employers must make contributions to the fund by this date.

Employers who lodge a Superannuation Guarantee Charge Statement – quarterly can choose to offset contributions they paid late to a fund against their super guarantee charge for the quarter. They will still have to pay the remaining super guarantee charge.

Note: The super guarantee charge is not tax deductible

Fringe Benefits Tax (FBT) Annual Return – due date for payment.

5 June 2022

Tax Return Lodgment, including Companies and Super Funds – where the tax return is not required earlier.

This is for all entities with a lodgment end date of 15 May 2022, excluding large/medium taxpayers and head companies of consolidated groups.

Tax returns for Individuals and Trusts – with a lodgment end date of 15 May 2022 provided they also pay any liability due by this date. **Note:** This is not a lodgment end date, but a concessional arrangement where you will have to pay failure to lodge on time (FTL) penalties if you lodge and pay by this date.

21 June 2022

May 2022 Monthly Activity Statement (BAS) – due date for lodging and paying.

25 June 2022

2022 Fringe Benefits Tax (FBT) Annual Return – lodgment due date for Tax Agents (if lodging electronically). Payment (if required) is due 28 May 2022.

30 June 2022

Super Guarantee Contributions – must be paid by this date to qualify for a tax deduction in the 2022 - 2022 financial year.

14 July 2022

Employers must issue PAYG Withholding Payment Summaries to payees (that is, employees and other workers).

21 July 2022

June 2022 Monthly Activity Statement; – due date for lodging and paying.

28 July 2022

- **Quarter 4 - Activity Statement (BAS) for April – June 2022;** – paper lodgments – due date for lodging and paying.
- **Quarter 4 - Instalment Notice for April – June 2022;** - (form R, S or T), due date for payment. lodgment is only required if you vary the instalment amount.
- **Quarter 4 - Super Guarantee Contributions for April – June 2022;** – employers must make contributions to the fund by this date.

Employers who do not pay minimum super contributions for Qtr 4 by this date must pay the super guarantee charge and lodge a Superannuation Guarantee Charge Statement – quarterly (NAT 9599) by 28 August 2022.

***Note:** The super guarantee charge is not tax deductible.*

14 August 2022

Employers must Lodge the PAYG withholding Payment Summary Annual Report.

21 August 2022

July 2022 Monthly Activity Statement; – due date for lodging and paying.

Final date for eligible monthly GST reporters to elect to report GST annually.

25 August 2022

Eligible Quarterly Activity Statement for April – June 2022; – due date for lodging and paying if you lodge using any of the following:

- Electronic Commerce Interface (ECI)
- Standard Business Reporting (SBR)
- Tax Agent Portal
- BAS Agent Portal
- Practitioner Lodgment Service (PLS)

28 August 2022

Lodge the Superannuation Guarantee Charge Statement; – If you as the employer did not pay enough contributions on time you will be required to lodge a Superannuation Guarantee Statement.

Please contact our office for further information.

Building and Construction Industry; – Lodge Taxable Payments Annual Report

21 September 2022

August 2022 Monthly Activity Statement; – due date for lodging and paying.

30 September 2022

PAYG Withholding Payment Summary Annual Report; - due date for payers whose registered agent (BAS or TAX Agent) prepared the report.

21 October 2022

September 2022 Monthly Activity Statement; – due date for lodging and paying.

Annual PAYG Instalment Notice; – (form N) - due date for payment. You only need to lodge if you are varying the instalment amount or use the rate method to calculate the instalment.

28 October 2022

- **Quarter 1 - Activity Statement (BAS) for July – Sept 2022;** – paper lodgments – due date for lodging and paying.
- **Quarter 1 - Instalment Notice for July – Sept 2022;** (form R, S or T), due date for payment. Lodgment is only required if you vary the instalment amount.
- **Quarter 1 - Super Guarantee Contributions for July – Sept 2022;** – employers must make contributions to the fund by this date.

Employers who do not pay minimum super contributions for Qtr 1 by this date must pay the super guarantee charge and lodge a Superannuation Guarantee Charge Statement – quarterly (NAT 9599) by 28 November 2022.

***Note:** The super guarantee charge is not tax deductible.*

31 October 2022

Final date to appoint a new Tax Agent – Call us now on 07 5537 7700

Tax Returns due now – lodge Tax Return for all entities if one or more prior year returns were outstanding as at 30 June 2022.

***Note:** This means all prior year returns must be lodged, not just the immediate prior year.*

If all outstanding prior year returns have been lodged by 31 October 2022, the lodgment program due dates will apply to the 2022 tax return.

- **Due for Lodging now – AIIR** – Annual Investment Income Report.
- **Due for Lodging now - DASP** – Departing Australia Superannuation Payments Annual Report.

- **Due for Lodging now - PAYG** withholding Annual Report no ABN withholding (NAT 3448).

21 November 2022

October 2022 Monthly Activity Statement; – due date for lodging and paying.

25 November 2022

Eligible Quarterly Activity Statement for July to September 2022; – due date for lodging and paying if you lodge using any of the following:

- Electronic Commerce Interface (ECI)
- Standard Business Reporting (SBR)
- Tax Agent Portal
- BAS Agent Portal
- Practitioner Lodgment Service (PLS)

28 November 2022

Lodge the Superannuation Guarantee Charge Statement; – lodge and pay the Super Guarantee Charge for quarter 1, 2022–2022, if the employer did not pay enough contributions on time.

Employers who lodge a Superannuation Guarantee Charge Statement – quarterly can choose to offset contributions they paid late to a fund against their super guarantee charge for the quarter. They will still have to pay the remaining super guarantee charge.

***Note:** The super guarantee charge is not tax deductible.*

1 December 2022

Tax Return Lodgment, including Individuals, Companies and Super Funds; – where the tax return is not required earlier.

This is for all entities with a lodgment end date of 15 January 2022, this is for all large/medium taxpayers and head companies of consolidated groups.

Pay Income Tax For Companies and Super Funds; – when lodgment of the Tax return was due 31 October 2022.

21 December 2022

November 2022 Monthly Activity Statement; – due date for lodging and paying.