



**CHARTERED
ACCOUNTANTS**

Brisbane

Hobart

Melbourne

2023

TAX CALENDAR

BNE 07 3102 2510

HBA 03 6105 0534

MEL 03 9005 3994

	PAYG
	BAS
	Income Tax
	Super
	Other

Jul to Sep 2022

Jul-22						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
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31						

Aug-22						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
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Sep-22						
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- 14 Jul** STP Finalisation
- 21 Jul** June 2022 **monthly** business activity statement
- 28 Jul** Pay Q4,2021–22 GST and PAYG instalment notice*
- 28 Jul** Make super guarantee contributions for Q4, 2021–22 to funds * *The super guarantee charge is not tax deductible*
- 14 Aug** Lodge PAYG withholding payment summary annual report for large withholders(annual withholding greater than \$1 million) or payers who have no tax agent or BAS agent involved in preparing the report
- 14 Aug** have no tax agent or BAS agent involved in preparing the report
- 21 Aug** July 2022 **monthly** business activity statement
- 25 Aug** Lodge and pay Q4, 2021–22 activity statement
- 28 Aug** Lodge and pay Q4, 2021–22 Superannuation guarantee *if not pay enough by 28 July*
- 28 Aug** Lodge Taxable payments annual report (TPAR).
- 21 Sep** August 2022 **monthly** business activity statement
- 30 Sep** Lodge PAYG withholding payment summary annual report if prepared by a BAS agent or tax agent
- 30 Sep** Lodge Annual TFN withholding report 2022 if a trustee required to withhold amounts from payments to beneficiaries.

NOTE:

- 1. Lodge the notice only if varying the instalment amount. The variation is prohibited from this date**
- 2. Employers who do not pay minimum super contributions for Q4 by this date must pay the super guarantee charge and lodge a Superannuation guarantee charge statement by 28 August 2022**

[The super guarantee charge | Australian Taxation Office \(ato.gov.au\)](https://ato.gov.au)

	PAYG
	BAS
	Income Tax
	Super
	Other

Oct to Dec 2022

Oct-22						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
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Nov-22						
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Dec-22						
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- 21 Oct** Pay annual PAYG instalment notice. Lodge if varying the instalment amount
- 21 Oct** September 2022 **monthly** business activity statement
- 28 Oct** Make super guarantee contributions for Q1, 2022-2023 to funds
- 31 Oct** Final date to add new clients to ensure their 2022 tax return is covered by the lodgment program
- 31 Oct** Lodge tax returns for all entities if one or more prior year returns were outstanding as at 30 June 2022
- 21 Nov** October 2022 **monthly** business activity statement
- 25 Nov** Lodge and pay Q1, 2022-2023 activity statement
- 28 Nov** Lodge and pay Q1, 2022-2023 Superannuation guarantee charge statement *if not pay enough by 28 Oct*
- 1 Dec** Pay income tax for taxable large/medium companies and super funds* (Lodgment of return is due 15 January 2023)
- 1 Dec** Pay income tax for companies and super funds when lodgment of the tax return was due 31 October 2022
- 21 Dec** November 2022 **monthly** business activity statement

NOTE: **1. large or medium taxpayer: annual total income of more than \$10 million**

www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Tax-returns-by-client-type/Large-and-medium-ta

Contact us	Tel	Email	Address
Brisbane	07 3102 2510	brisbane@mnygroup.com.au	Level 6, 190 Edward Street BRISBANE QLD 4000
Hobart	03 6105 0534	hobart@mnygroup.com.au	86 Murray Street HOBART TAS 7000
Melbourne	03 9005 3994	reception@mnygroup.com.au	Level 4, 448 St Kilda Road MELBOURNE VIC 3004

	PAYG
	BAS
	Income Tax
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	Other

Jan to Mar 2023

Jan-23						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
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Feb-23						
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Mar-23						
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- 15 Jan** Lodge tax return for taxable large/medium entities as per the latest year lodged
- 15 Jan** Income tax payment for large/medium trusts with a 15 January due date as stated on their notice of assessment
- 21 Jan** December 2022 **monthly** business activity statement* *See Exception*
- 28 Jan** Make Q2, 2022-2023 super guarantee contributions to funds
- 21 Feb** December 2022 **monthly** business activity statement for excepted business clients
- 21 Feb** January 2023 **monthly** business activity statement
- 28 Feb** Lodge tax return for non-taxable large/medium entities as per the latest year lodged (except individuals)
- 28 Feb** Lodge and pay Q2, 2022-2023 activity statement for all lodgment methods
- 28 Feb** Pay Q2, 2022-2023 GST and PAYG instalment notice
- 28 Feb** Annual GST return – lodge (and pay if applicable) if the taxpayer does not have a tax return lodgment obligation
- 28 Feb** Lodge and pay Q2, 2022-2023 Superannuation guarantee charge statement *if not pay enough by 28 Jan*
- 21 Mar** February 2023 **monthly** business activity statement
- 31 Mar** Lodge tax return for companies and super funds with total income of more than \$2 million in the latest year lodged
- 31 Mar** Lodge tax return for individuals and trusts whose latest return resulted in a tax liability of \$20,000 or more

NOTE: 1. *Except for business clients with up to \$10 million turnover who report GST monthly.*

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Apr to Jun 2023

Apr-23						
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May-23						
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Jun-23						
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- 21 Apr** March 2023 **monthly** business activity statement
- 28 Apr** Pay Q3, 2022-2023 GST and PAYG instalment notice. Lodge the notice only if varying the instalment amount
- 28 Apr** Make super guarantee contributions for Q3, 2022-2023 to the funds
- 15 May** Lodge 2022 tax returns for all entities that did not have to lodge earlier, and are not eligible for the **5 June** concession*
- 21 May** April 2023 **monthly** business activity statement
- 21 May** Final date to add new FBT clients to list
- 26 May** Lodge and pay eligible Q3, 2022-2023 activity statements if receiving and lodging electronically
- 28 May** Lodge and pay Q3, 2022-2023 Superannuation guarantee charge statement *if not pay enough by 28 Apr*
- 5 Jun** Lodge tax return for all entities
- 21 Jun** May 2023 **monthly** business activity statement
- 25 Jun** Lodge and pay 2023 Fringe benefits tax annual return for tax agents
- 30 Jun** Super guarantee contributions must be paid by this date to qualify for a tax deduction in the 2022–23 financial year*

NOTE:

- 1. Eligible criteria: non-taxable or a credit assessment in latest year lodged non-taxable or receiving a credit assessment in the current year.**
- 2. Payments must be scheduled two or three days ahead of 30 Jun due to deferral receipt by ATO**

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