

## Key Lodgement & Payment Dates for July - September 2023

7 <sup>th</sup> July, 2023	<ul style="list-style-type: none"> <li>• <b>Employee share scheme (ESS)</b> statements to be sent to employees.</li> </ul>
14 <sup>th</sup> July, 2023	<ul style="list-style-type: none"> <li>• <b>Single Touch Payroll (STP)</b> finalisation – End of year finalisation declaration through STP due.</li> <li>• <b>PAYG withholding</b> – Payers must issue PAYG withholding payment summaries to payees (that is, employees and other workers) for payments not reported through STP.</li> </ul>
21 <sup>st</sup> July, 2023	<ul style="list-style-type: none"> <li>• Quarter 4 (April – June) PAYG instalment activity statement for head companies of consolidated groups – final date for lodgment and payment.</li> <li>• June monthly activity statements – final date for lodgment and payment.</li> <li>• VIC &amp; QLD – Payroll Tax Annual Reconciliation must be completed and lodged with any amount owing.</li> </ul> <p>Finalising all your PAYG instalments before you lodge your tax return will ensure you receive the correct amount of credit in your income tax assessment.</p>
28 <sup>th</sup> July, 2023	<ul style="list-style-type: none"> <li>• Quarter 4 (April – June) activity statements lodged by business themselves – final date for lodgment and payment.</li> <li>• Due date for payment of super guarantee (SG) contributions for <b>quarter 4</b> (1 April – 30 June) in the previous financial year. <ul style="list-style-type: none"> <li>- SG contributions are to be received by the superfund by this date. You need to allow sufficient time for SG payments to reach and be processed by your super fund, especially if using a <u>SG clearing house</u>.</li> <li>- If you don't pay the SG contributions for quarter 4 in full and by this date, you must pay the super guarantee charge (SGC) and lodge a <i>Superannuation guarantee charge (SGC) statement to us</i> by <b>28 August</b>. Late payments will also be treated as “non-deductible” in your tax return.</li> </ul> </li> <li>• NSW &amp; ACT - Payroll Tax Annual Reconciliation must be completed and lodged with any amount owing.</li> </ul> <p>Finalising all your PAYG instalments before you lodge your tax return will ensure you receive the correct amount of credit in your income tax assessment.</p>
31 <sup>st</sup> July, 2023	<ul style="list-style-type: none"> <li>• Quarter 4 (April – June) TFN report for closely held trusts for TFNs quoted to a trustee by beneficiaries – final date for lodgment.</li> <li>• The reporting period for the Foreign Account Tax Compliance Act (FATCA) is 1 January to 31 December. The due date for the report is 31 July the following year.</li> <li>• Reports from Australian Reporting Financial Institutions (RFIs) include data from January to December and are due annually, by 31 July in the following year.</li> </ul>



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<b>14<sup>th</sup> August, 2023</b>	<ul style="list-style-type: none"> <li>• PAYG withholding payment summary annual report - final date for lodgment.</li> <li>• Employee share scheme (ESS) annual report - final day for lodgment.             <ul style="list-style-type: none"> <li>- Use this to summarise all payments to your employees and other payees and the amounts withheld from salary and wages and other payments.</li> <li>- These amounts should have been reported at labels W1 and W2 on previous financial year activity statements.</li> </ul> </li> </ul>
<b>21<sup>st</sup> August, 2023</b>	<ul style="list-style-type: none"> <li>• July monthly activity statements - final date for lodgment and payment.</li> <li>• Final date for eligible monthly GST reported to elect to report GST annually.</li> </ul>
<b>25<sup>th</sup> August, 2023</b>	<ul style="list-style-type: none"> <li>• Quarter 4 (April - June) activity statements lodged by agent - final date for lodgement and payment.</li> </ul>
<b>28<sup>th</sup> August, 2023</b>	<ul style="list-style-type: none"> <li>• Lodge and pay quarter 4 (1 April - 30 June) Superannuation guarantee charge statement - quarterly if you did not pay your contributions on time.</li> <li>• You can choose to offset contributions you've paid late to a fund for each employee against the super guarantee charge for the quarter for those employees.</li> <li>• You cannot claim an income tax deduction for the super guarantee charge. Nor for late paid superannuation.</li> <li>• Taxable payments annual report due for lodgment for:             <ul style="list-style-type: none"> <li>- Building and construction industry</li> <li>- Government entities</li> <li>- Cleaning services</li> <li>- Courier or road freight services</li> <li>- Information technology services</li> <li>- Security, investigation, or surveillance services</li> </ul> </li> </ul>
<b>21<sup>st</sup> September, 2023</b>	<ul style="list-style-type: none"> <li>• August monthly activity statements - final date for lodgment and payment.</li> </ul>
<b>30<sup>th</sup> September, 2023</b>	<ul style="list-style-type: none"> <li>• Single Touch Payroll (STP) closely-held payees - End-of-year finalization declaration through STP for closely held payees due for employers who have both closely payees and arms length employees.</li> <li>• Annual TFN withholding report for closely-held trusts where a trustee has been required to withhold amounts from payments to beneficiaries during the previous financial year - final date for lodgment.</li> </ul>