Key Accounting & Compliance Dates 2026-27

Important: Dates may vary depending on your specific circumstances. Contact our office if you are unsure of your lodgement or payment obligations.

JULY 2026

14 July

- STP Finalisation due to ATO (formerly PAYG Withholding Annual Report)

21 July

- Annual Payroll Tax Reconciliation due

AUGUST 2026

17 August

- WorkCover annual premium payment due for 5% discount

21 August

- Monthly IAS

25 August

- Quarterly BAS (Q4 Apr-Jun 2026) due with registered tax agent (subject to ATO concession)

28 August

- TPAR Due (Taxable Payments Annual Report) - Industries that may be required to lodge include construction, cleaning, couriers, road freight, IT, security

SEPTEMBER 2026

21 September

- Monthly IAS

OCTOBER 2026

1 October

WorkCover annual premium payment due for 3% discount, or

- First WorkCover instalment due

23 October

- WorkCover Reconciliation / Certification Due (Remuneration > $200,000)

NOVEMBER 2026

1 November

- WorkCover annual premium payment due (no discount)

21 November

- Monthly IAS

25 November

- Quarterly BAS (Q1 Jul-Sep 2026) due with registered tax agent

DECEMBER 2026

21 December

- Monthly IAS

JANUARY 2027

No major standard lodgement dates

FEBRUARY 2027

1 March 2027 *(28 February falls on a weekend)*

- Quarterly BAS (Q2 Oct-Dec 2026) due

21 February

- Monthly IAS

MARCH 2027

19 March

- WorkCover Reconciliation / Certification Due (Remuneration < $200,000)

21 March

- Monthly IAS

APRIL 2027

No major standard lodgement dates

MAY 2027

15 May

- Company Income Tax Returns due*
- SMSF Annual Returns due*
- Individual Tax Returns due*
- Trust Tax Returns due*

*Individual circumstances may require earlier lodgement dates.

21 May

- Monthly IAS

26 May

- Quarterly BAS (Q3 Jan-Mar 2027) due with registered tax agent

JUNE 2027

Consider reviewing:

- Tax planning opportunities
- Capital purchases before year end
- Superannuation contribution strategies

21 June

- Monthly IAS

25 June

- FBT Return due when lodged through a registered tax agent

30 June

- End of Financial Year
- Trust distribution resolution

QUARTERLY BAS & MONTHLY IAS LODGEMENT DATES

Obligation	Period Covered	Due Date	Agent Concession Due Date
IAS (Monthly PAYG Withholding)	July 2026	21 August 2026	N/A
IAS (Monthly PAYG Withholding)	August 2026	21 September 2026	N/A
Quarterly BAS (Q1)	July - September 2026	28 October 2026	25 November 2026

IAS (Monthly PAYG Withholding)	October 2026	21 November 2026	N/A
IAS (Monthly PAYG Withholding)	November 2026	21 December 2026	N/A
Quarterly BAS (Q2)	October - December 2026	1 March 2027*	N/A
IAS (Monthly PAYG Withholding)	January 2027	21 February 2027	N/A
IAS (Monthly PAYG Withholding)	February 2027	21 March 2027	N/A
Quarterly BAS (Q3)	January - March 2027	28 April 2027	26 May 2027
IAS (Monthly PAYG Withholding)	April 2027	21 May 2027	N/A
IAS (Monthly PAYG Withholding)	May 2027	21 June 2027	N/A
Quarterly BAS (Q4)	April - June 2027	28 July 2027	25 August 2027**

* 28 February 2027 falls on a weekend, therefore the due date shifts to 1 March 2027.

** Agent concession date subject to ATO confirmation.

Note: **Monthly IAS (PAYG Withholding)** applies only to businesses registered for **monthly PAYG withholding reporting**. Lodgements are generally due on the **21st day of the following month**.

WORKCOVER KEY PAYMENT DEADLINES

Due Date	**Description**
17 Aug 2026	Annual premium payment for 5% discount
1 Oct 2026	Annual premium payment for 3% discount
1 Oct 2026	First instalment due

1 Nov 2026	Annual premium payment due (no discount)

IMPORTANT NOTES

Super Guarantee

Superannuation is generally required to be paid on or before each employee's payday under the Payday Super reforms. As super is now integrated into the payroll process, employers should ensure super obligations are met each pay cycle.

Company Tax Returns, Individual Tax Returns, Trust Returns & SMSF Returns

While **15 May** is the most common due date when lodging through a registered tax agent, some entities may have earlier due dates depending on compliance history, lodgement status and individual circumstances.

Payroll Tax

If you are obligated to lodge Monthly Payroll Tax Returns, they are generally due on the **7th day of the following month**. Employers should ensure payroll tax obligations are reviewed regularly to avoid late lodgement penalties.

Fringe Benefits Tax (FBT)

The **FBT year ends on 31 March** each year. Businesses providing fringe benefits to employees should maintain appropriate records throughout the year to assist with FBT reporting and compliance obligations.

Taxable Payments Annual Report (TPAR)

TPAR reporting may apply to businesses operating in industries such as construction, cleaning, courier services, road freight, information technology (IT) and security services.

EOFY Planning Reminders

Before 30 June, consider reviewing:

- Stocktake requirements
- Tax planning opportunities
- Superannuation contribution strategies
- Asset purchase timing and deductions
- Trust distribution planning
- Profit and cash flow projections