

Your Q3 2023 Deadlines for the Diary

The ATO lets us have a little extra time for December lodgments so we can enjoy the summer holiday period. But once you're back in the swing of things after a break (or busy trading period), you'll need to plan for deadlines, lodgments and payments.

Remember, Single Touch Payroll Phase 2 is now mandatory, although some software providers, such as Xero have extensions in place until 31st March 2023. If your payroll software is STP2 compliant, upgrade now if you haven't already. If your payroll has grown in the last year, you may need to look at upgrading your payroll software – talk to us, and we can get you set up on a solution that is better suited to your business.

We've highlighted some upcoming business lodgment due dates to help you get organised for January to March, the third quarter of the 2023 financial year.

Lodgment Type	Period End Date	Lodgment and Payment Due Date	Notes
Single Touch Payroll Phase 2	31/12/2022	Each pay run	STP Phase 2 reporting mandatory for all employers unless you have an extension in place with ATO or your payroll software.
Activity Statement Monthly	End of month	21 st of the following month	December 2022 monthly activity statement lodgment extension until 21 st February 2023.
Superannuation Guarantee Contributions	31/12/2022	28/01/2023	Check the cut-off date of your super clearing house – their due date could be earlier than the ATO due date.
Activity Statement December Quarter	31/12/2022	28/02/2023	The due date for businesses lodging directly with the ATO is the same as the tax agent due date for the December quarter only.
Fringe Benefits Tax Return	31/03/2023	25/06/2023	Paper lodgments are due by 21 st May. Get your FBT records together before the end of March – vehicle logbooks and documents, lease documents, invoices and employee declarations.

Talk to Us About Lodgment Planning

If we're already lodging on your behalf, registered agent lodgment extensions automatically apply.

You may have earlier deadlines if you're lodging activity statements and other forms directly with the ATO. If you need more time to lodge and pay, let us know, and we can help you meet your obligations or arrange a lodgment extension if required.

Some tax return due dates fall within the first quarter of

2023 – talk to us if you're unsure of your business entity's tax return due date.

It's good practice to plan for your lodgment dates, so you're always ahead with cash flow planning for ATO and superannuation liabilities.