

Lodgement Dates – the general rule

The **general** position with regard to due dates is that from the end of the respective periods:

- **quarterly** returns must be lodged within 28 days (section 31.8) , and
- **monthly** returns must be lodged within 21 days (section 31.10)

* Quarterly returns with an original due date of 28th lodged **electronically** generally qualify for an **automatic 2 week** extension of time. Eligibility conditions exclude large businesses and monthly lodgers – with the exception of small businesses lodging monthly with a tax agent – the December due date of 21 January is extended to 21 February.

Penalties are normally automatically calculated for late lodgment.

BAS Due Dates 2020-21

2020-21BAS quarterly return periods	Due Date before
4th Quarter: (2019-20) 1 April to 30 June 2020	Standard due date 28 July 2020 Agent: 25 August 2020
1st Quarter: 1 July to 30 Sept 2020	Standard due date 28 Oct 2020 Agent: 25 November 2020
2nd Quarter: 1 October to 31 Dec 2020	28 February 2021
3rd Quarter: 1 January to 31 March 2021	Standard due date 28 April 2021 Agent: 26 May 2021
4th Quarter: 1 April to 30 June 2021	Standard due date 28 July 2020 Agent: 25 August 2021 (to be confirmed)

For more information see the **Australian Taxation Office website**

Please **contact** our team if you require assistance or would like further information.