

# Business Tax Calendar 1 July 2022 to 30 June 2023

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Month	Tax Type	Due Date
<b>Quarter 1 – September 2022</b>		
1 April 2022 to 30 June 2022 (last financial year)	Super – 10.50%	28 July 2022
1 July 2022 to 31 July 2022	PAYG Withholding	21 August 2022
1 August 2022 to 31 August 2022	PAYG Withholding	21 September 2022
1 September 2022 to 30 September 2022	PAYG Withholding (reported in BAS)	28 October 2022
1 July 2022 to 30 September 2022	BAS/GST	28 October 2022
1 July 2022 to 30 September 2022	Super Guarantee – 10.50%	28 October 2022
<b>Quarter 2 – December 2022</b>		
1 October 2022 to 31 October 2022	PAYG Withholding	21 November 2022
1 November 2022 to 30 November 2022	PAYG Withholding	21 December 2022
1 October 2022 to 31 December 2022	Super Guarantee – 10.50%	28 January 2023 (not BAS extension date)
1 December 2022 to 31 December 2022	PAYG Withholding (reported in BAS)	28 February 2023 (extra month allowed)
1 October 2022 to 31 December 2022	BAS/GST	28 February 2023 (extra month allowed)
<b>Quarter 3 – March 2023</b>		
<b>Large/Medium Entities</b>	<b>Income Tax Return</b>	<b>15 January 2023 (payment 1 Dec 2022)</b>
1 January 2023 to 31 January 2023	PAYG Withholding	21 February 2023
<b>Non-Taxable Large/Medium Entities or First-Time Tax Return Lodgments</b>	<b>Income Tax Return</b>	<b>28 February 2023</b>
1 February 2023 to 28 February 2023	PAYG Withholding	21 March 2023
<b>Non Large/Medium Entities with income &gt;\$2m</b>	<b>Income Tax Return</b>	<b>31 March 2023</b>
1 March 2023 to 31 March 2023	PAYG Withholding (reported in BAS)	28 April 2023
1 January 2023 to 31 March 2023	BAS/GST	28 April 2023
1 January 2023 to 31 March 2023	Super Guarantee – 10.50%	28 April 2023
<b>Quarter 4 – June 2023</b>		
<b>Other Non-Large/Medium Entities</b>	<b>Income Tax Return</b>	<b>15 May 2023 / 5 June 2023</b>
1 April 2023 to 30 April 2023	PAYG Withholding	21 May 2023
1 May 2023 to 31 May 2023	PAYG Withholding	21 June 2023
1 April 2023 to 30 June 2023	Super Guarantee – 10.50%	30 June 2023 for 2023 tax deduction**
1 June 2023 to 30 June 2023	PAYG Withholding (reported in BAS)	28 July 2023
1 April 2023 to 30 June 2023	BAS/GST	28 July 2023

\*\* Super guarantee due to increase to 11% from 1 July 2023