

SMALL BUSINESS 2021 ATO TAX CALENDAR

Deadlines: January - March

LODGEMENT DATE	DETAILS
28 Jan 2021	Make quarter 2 FY 2020-21 super guarantee contributions to funds.
31 Jan 2021	If any beneficiaries have quoted their Tax File Number (TFN) to a trustee in quarter 2, you need to lodge a TFN report for closely held trusts.

LODGEMENT DATE	DETAILS
21 Feb 2021	January 2021 monthly business activity statements due
28 Feb 2021	December 2020 quarter business activity statements due. Pay quarter 2, FY 2020-2021 instalment notices are due. Annual GST returns are due today if the taxpayer does not have a tax return lodgment obligation. Employers who need to lodge and pay a superannuation guarantee charge statement for quarter 2 FY 2020-21, this is due today.

LODGEMENT DATE	DETAILS
21 Mar 2021	February 2021 monthly business activity statements due.
31 Mar 2021	Tax returns for companies and super funds with total income of more than \$2 million in the latest year lodged due. Excludes large / medium tax payers. Tax returns for individuals and trusts whose latest return resulted in a tax liability of \$20,000 or more due. Excludes large and medium trusts.