

SMSF Key lodgment due dates 2020-21

Table: Key dates for SMSF providers and for employers with super guarantee obligations	
Due date	Description
28 July 2020	<ul style="list-style-type: none"> • Super guarantee contributions for quarter 4 2019–20 to be made to the fund. • 30 June 2020 quarterly PAYG Instalment Due • 30 June 2020 quarterly TBAR Reporting Due
28 October 2020	<ul style="list-style-type: none"> • Super guarantee contributions for quarter 1, 2020–21 to be made to the fund. • 30 September 2020 quarterly PAYG Instalment Due • 30 September 2020 quarterly TBAR Reporting Due
31 October 2020	<ul style="list-style-type: none"> • Tax return for all super funds where the Trustee has been advised to lodge by this date, or one or more prior-year tax returns were outstanding as at 30 June 2020 • Tax return for super funds prosecuted for non-lodgment of prior-year tax returns and advised of a lodgment due date of 31 October 2020.
1 December 2020	<ul style="list-style-type: none"> • Payment of income tax for taxable large/medium super funds (lodgment of tax return due 15 January 2021). • Payment of 2020 income tax for super funds where one or more prior-year tax returns were outstanding as at 30 June 2020 (lodgment of 2020 tax return was due 31 October 2020). • Payment of 2020 income tax for super funds where fund was prosecuted for non-lodgment of prior year returns and advised of a lodgment due date of 31 October 2020.
15 January 2021	<ul style="list-style-type: none"> • Tax return for taxable large/medium super funds for latest year lodged – unless required earlier (payment for these super funds was due 1 December 2020).
28 January 2021	<ul style="list-style-type: none"> • Super guarantee contributions for quarter 2, 2020–21 to be made to the fund. • 31 December 2020 quarterly PAYG Instalment Due • 31 December 2020 quarterly TBAR Reporting Due
28 February 2021	<ul style="list-style-type: none"> • Tax return for non-taxable large/medium super funds by latest year lodged. • Annual return for new registrant (taxable and non-taxable) SMSFs, unless they were advised of a 31 October 2020 due date at finalisation of a review of the SMSF at registration. Payment (if required) is also due on this date. • Tax return for new registrant large/medium super funds. Payment (if required) is also due on this date.
31 March 2021	<ul style="list-style-type: none"> • Tax return for super funds with total income in excess of \$2 million in latest year lodged (excluding large/medium taxpayers). Payment (if required) is also due on this date.
28 April 2021	<ul style="list-style-type: none"> • Super guarantee contributions for quarter 3, 2020–21 to be made to the fund. • 31 March 2021 quarterly PAYG Instalment Due • 31 December 2020 quarterly TBAR Reporting Due
15 May 2021	<ul style="list-style-type: none"> • Fund tax return not required earlier and not eligible for the 5 June lodgment concession date. • Payment (if required) is also due on this date.
5 June 2021	<ul style="list-style-type: none"> • Tax returns for super funds that were non-taxable or received a refund by latest year lodged and are non-taxable or will receive a refund in current year. • Note: This concession is only available to super funds with a lodgment due date of 15 May 2021 – it is not available to large/medium taxpayers or funds with an earlier due date

Newly registered SMSFs

Annual returns for new registrant (taxable and non-taxable) SMSFs are due for lodgment by:

31 October 2020 for SMSFs who prepare their own annual return

28 February 2021 for SMSFs who are tax agent clients,

unless they were advised of a 31 October 2020 due date at finalisation of a review of the SMSF at registration.

An SMSF is not legally established until the fund has assets set aside for the benefit of members.