ATO Compliance Checklist

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Key reporting deadlines and obligations for Australian businesses

Ongoing Reporting & Obligations

BAS (Business Activity Statement)

- GST reporting (monthly or quarterly)
- PAYG withholding
- PAYG instalments
- Due 21st (monthly) or 28th after quarter end
- Tax agent lodgement may extend by one month to lodge

Payday Super

Employers must pay super at the same time they pay wages.

* Missing the Payday Super deadline makes you liable for the ATO's Super Guarantee Charge (SGC). The ATO automatically assesses this per pay cycle, charging the unpaid super plus interest and admin fees.

PAYG Withholding

Employees/Contractors:

- Tax withheld from employee wages
- Reported via BAS
- Paid monthly or quarterly
- Automatically included in BAS if set up correctly

Employment & State Taxes

Payroll Tax

- State-based tax on wages
- Threshold varies by state
- Lodged and paid monthly
- Annual reconciliation required
- Must register once threshold is exceeded

Fringe Benefits Tax (FBT)

- Applies to non-cash employee benefits
- FBT year: 1 April - 31 March
- Due 21 May (25 June via agent)

STP Finalisation

- Annual Single Touch Payroll reporting
- Finalisation due by 14 July
- Confirms wages, PAYG and super
- Filing of STP required each pay

Annual Tax Obligations

Company Tax Return

- Lodgement due 15 May annually (via tax agent)
- 25% base rate entities (under $50M)
- 30% (Other Companies): Those who do not meet lower rate criteria.

Company Tax Payment

- To be paid by 15 May
- PAYG instalments may reduce balance

GST Registration

- Required once turnover exceeds $75,000
- Report and claim via BAS

Staying Ahead of Compliance

Managing reporting deadlines across BAS, super, tax and governance requirements can be complex.

Cotchy provides fixed-fee accounting and bookkeeping support so you stay compliant without the stress.

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