FREE GUIDE · 2026-27 FINANCIAL YEAR

The Small Business BAS & Lodgment Calendar

Every Business Activity Statement, super and lodgment deadline for the 2026-27 financial year, the exact dates the Australian Taxation Office sets, and the extra time a registered agent buys you.

For the 2026-27 financial year (1 July 2026 to 30 June 2027) | Prepared by Y&S Accounting, registered tax and BAS agents | taxbne.com.au

Quarterly BAS at a glance

For businesses with a Goods and Services Tax (GST) turnover under $20 million. Lodging through a registered agent gives you around four extra weeks on every quarter except the December quarter.

Quarter	Period	Lodge it yourself	Through Y&S (agent)
Q1	Jul - Sep 2026	**28 Oct 2026**	**25 Nov 2026**
Q2	Oct - Dec 2026	**28 Feb 2027**	**28 Feb 2027** (no extra time)
Q3	Jan - Mar 2027	**28 Apr 2027**	**26 May 2027**
Q4	Apr - Jun 2027	**28 Jul 2027**	**25 Aug 2027**

The December quarter already includes a built-in one-month extension, so no further agent concession applies. 28 February 2027 falls on a Sunday, so the effective due date is Monday 1 March 2027.

Reporting monthly?

Monthly BAS is due on the **21st of the following month**. You must report monthly once your GST turnover reaches **$20 million**.

The December monthly BAS gets a concession and is due 21 February.

Reporting annually?

Available if you are voluntarily registered and your turnover is **under $75,000** ($150,000 for non-profits). Due with your income tax return, or **28 February 2027** if you do not lodge one.

Biggest change this year: Payday Super from 1 July 2026 NOW LAW

From **1 July 2026**, employers must pay the 12% super guarantee **at the same time as wages**, on every payday, instead of quarterly. The old quarterly super deadlines no longer apply. The final quarterly payment was the April to June 2026 quarter, due **28 July 2026**. Late super is not tax deductible and attracts the super guarantee charge, so align your payroll now.

Not registered for GST yet?

You must register once your GST turnover reaches **$75,000** ($150,000 for non-profit organisations). Taxi, limousine and rideshare drivers must register from the first dollar, regardless of turnover.

Your 2026-27 deadline calendar

The key lodgment and payment dates across the financial year. BAS quarters are highlighted. Dates shown are the standard self-lodgment dates unless marked as an agent date.

Date	What is due	Applies to
14 Jul 2026	Single Touch Payroll (STP) finalisation declaration for 2025-26	Employers
28 Jul 2026	Q4 2025-26 BAS **BAS** and final quarterly super (Apr-Jun 2026)	Self-lodgers, employers
14 Aug 2026	PAYG withholding payment summary annual report (if not finalised through STP)	Employers
25 Aug 2026	Q4 2025-26 BAS **via agent**	Agent clients
28 Aug 2026	Taxable Payments Annual Report (TPAR) for 2025-26	Building, cleaning, courier and similar
28 Oct 2026	Q1 2026-27 BAS **BAS** and Q1 PAYG instalment	Self-lodgers
31 Oct 2026	Individual income tax return (if lodging yourself)	Individuals
25 Nov 2026	Q1 2026-27 BAS **via agent**	Agent clients
1 Mar 2027	Q2 2026-27 BAS **BAS** and PAYG instalment (28 Feb falls on a Sunday)	Self-lodgers and agent clients
31 Mar 2027	Fringe Benefits Tax (FBT) year ends	Employers with fringe benefits
28 Apr 2027	Q3 2026-27 BAS **BAS** and Q3 PAYG instalment	Self-lodgers
21 May 2027	FBT return and payment (if lodging yourself)	Employers with fringe benefits
26 May 2027	Q3 2026-27 BAS **via agent**	Agent clients
25 Jun 2027	FBT return (through a registered agent)	Agent clients
28 Jul 2027	Q4 2026-27 BAS **BAS** and PAYG instalment	Self-lodgers

When a due date lands on a weekend or public holiday, the Australian Taxation Office moves it to the next business day. Income tax returns lodged through a registered agent are staggered through the lodgment program, up to 15 May 2027 for most clients.

Want us to handle your BAS and never miss a deadline?

Y&S Accounting manages BAS, GST, PAYG and super for Brisbane small businesses. A 60-minute consultation maps every obligation and delivers a formal written proposal - AUD $250, credited to your services if you engage.

taxbne.com.au | brisbane@ysaccounting.com.au

Scan to book a consultation

Important: This calendar is general information for Australian small businesses, prepared by Y&S Accounting Brisbane, and is current for the 2026-27 financial year as at July 2026. It assumes a GST turnover under $20 million (quarterly reporting) and standard lodgment cycles. Due dates and concessions can change, some 2026-27 agent dates remain subject to the following year's lodgment program, and your obligations depend on your circumstances. This is not personal advice. Confirm current dates at ato.gov.au or with a registered tax or BAS agent. Y&S Accounting is a certified practising accountant practice and registered tax agent.