

Australia Year-End Calendar

Plan the handoff before the filing deadline.

Selected rules and practice milestones | Q4 2026 to January 2027

When	What to plan
28 October 2026: standard Q1 BAS	INFERENCE: Apply the published 28 October standard quarterly rule to July-September 2026. Check the actual statement and agent/online concessions. [1]
Monthly BAS	FACT: The standard monthly cycle is the 21st of the following month. Confirm actual due dates and any applicable concessions in the ATO account. [1]
October-December quarter	FACT: The published standard quarterly rule is 28 February of the following year. The exact 2027 adjusted date is not asserted here; confirm the client notice and applicable weekend rule. [1]
Before December close	INFERENCE: Reconcile GST control accounts, payroll and bank balances, obtain missing invoices and agree the registered agent's handoff dates. These are practice milestones.

Before relying on a date

Check the entity, period, filing frequency, relief and authority account. Internal preparation dates are suggestions, not legal deadlines. The local responsible professional controls advice, approval and filing.

Sources checked 20 October 2026

[1] <https://www.ato.gov.au/businesses-and-organisations/preparing-lodging-and-paying/business-activity-statements-bas/due-dates-for-lodging-and-paying-your-bas>

SOURCE LIMIT: ATO's full page returned 403. Rules above were visible in the official indexed content; the assigned professional must recheck the live notice before external use.