Quarterly lodgement obligation	Original due date without a tax agent	BAS agent concession for lodgement and payment if lodging with Jim Pickersgill & Associates
Quarter 4, 2025–26 APRIL -JUNE	28 July 2026	25 August 2026
Quarter 1, 2026–27 JULY - SEPTEMBER	28 October 2026	25 November 2026
Quarter 2, 2026–27 OCTOBER - DECEMBER	28 February 2027	Not applicable - 28 February 2027
Quarter 3, 2026–27 JANUARY - MARCH	28 April 2027	26 May 2027
Quarter 4, 2026–27 APRIL - JUNE	28 July 2027	25 August 2027 To be confirmed when the BAS agent lodgement program 2027–28 is developed.